CHIPPEWA COUNTY

COUNTY BOARD

REGULAR MEETING

AUGUST 10, 2021

CHIPPEWA COUNTY COURTHOUSE, RM 302

6:00 PM

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 7 (Chair)	Present	
Glen Sikorski	Chippewa County	District 2 (Vice-Chair)	Present	
Harold Steele	Chippewa County	District 1	Present	
Ken Schmitt	Chippewa County	District 3	Present	
Lee McMenamin	Chippewa County	District 4	Present	
Tom Thornton	Chippewa County	District 5	Present	
Don Hauser	Chippewa County	District 6	Present	
James Mickelson	Chippewa County	District 8	Present	
Mechele Shipman	Chippewa County	District 9	Present	
Charlene Kervina	Chippewa County	District 10	Present	
David Eisenhuth	Chippewa County	District 11	Present	
Kari Ives	Chippewa County	District 12	Present	
Annette Hunt	Chippewa County	District 13	Present	
Chuck Hull	Chippewa County	District 14	Present	
Ronald McGill	Chippewa County	District 15	Present	

others present - Randy Scholz, Andy Bauer, Toni Hohlfelder, Dan Masterpole, Larry Ritzinger, Doug Clary, Todd Pauls, Deb Blevins, Jaclyn Sadler, Lori Zwiefelhofer, Traci Bremness, Carolyn Kaiser, Gary Spilde, Dennis Ferstenou, Dave Staber, Jim Hammitt, Tim Johnson

4. APPROVAL OF AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Mickelson, District 8
SECONDER:	Ken Schmitt, District 3
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

5. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

Jim Hammitt, Lake Holcombe, spoke on the lack of a County noise ordinance. Would like a County noise ordinance.

Dave Staber, Town Chairman of the Town of Lafayette, spoke in favor of the Stormwater Agreement.

Carolyn Kaiser, Town of Wheaton, spoke in favor of ordinance 03-21 and asked that the second reading be waived.

Dennis Ferstenou, Town of Eagle Point Chairman, spoke in favor of the Stormwater Agreement.

Gary Spilde, Village of Lake Hallie President, spoke in favor of the Stormwater Agreement.

6. CONSENT AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Tom Thornton, District 5
SECONDER:	Mechele Shipman, District 9
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

1. Approval of Minutes

   County Board - Regular Meeting - Jul 13, 2021 6:00 PM

   County Board - Special Meeting - Jul 20, 2021 6:00 PM

2. AZO 04 - 21 : 2021-0012 Rezone Request - Korn Et Al, Rudolph & Huggett

3. AZO 05 - 21 : 2021-0010 - Steven Oberlin & Gweneth Good-Oberlin - Rezone

7. REPORTS

A. County Administrator Review and Update

B. Department Reports

C. General Reports

1. 2020 Audit Report - April Anderson, CliftonLarsonAllen
   April Anderson from CliftonLarsonAllen presented the 2020 Audit report to the County Board. see attachment.

8. BUSINESS ITEMS

1. Approve Cooperative Agreement to Implement Joint Stormwater Program for Chippewa Falls Urban Area - Randy Scholz and Dan Masterpole
   Motion to suspend the rules as agreement didn't go through a committee for the board to take action. Motion made by Supervisor Shipman, Second made by Supervisor Hull , vote 9 - Yes, 6 - No.
   Supervisors voting Yes were Schmitt, Thornton, Hauser, Shipman, Kervina, Ives, Hunt, Hull and McGill.
   Supervisors voting No were Steele, Sikorski, McMenamin, Gullickson, Mickelson, Eisenhuth

   Motion to suspend needed 2/3 vote. Motion to suspend the rules failed. Business item was not discussed and therefore no action was taken.

RESULT:	**FAILED**

2. Res. 29 - 21 : Resolution to Create a Redistricting Committee - Randy Scholz

RESULT:	**APPROVED [14 TO 1]**
MOVER:	Harold Steele, District 1
SECONDER:	Charlene Kervina, District 10
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill
NAYS:	Thornton

3. Res. 30 - 21 : Resolution to Increase County Board Size to 21 Supervisors Through Redistricting - Randy Scholz

   Amendment - Motion made by Supervisor Thornton to reduce the County Board Increase from 21 supervisors to 19 supervisors. Second made by Supervisor Hauser.
   Amendment Motion failed.
   Supervisors voting yes were Supervisors Thornton, Hauser, Mickelson, Shipman and McGill.
   Supervisors voting no were Supervisors Steele, Sikorski, Schmitt, McMenamin, Gullickson, Kervina, Eisenhuth, Ives, Hull and Hunt.

RESULT:	**APPROVED [12 TO 3]**
MOVER:	Harold Steele, District 1
SECONDER:	Ken Schmitt, District 3
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt
NAYS:	Thornton, Hull, McGill

4. Res. 31 - 21 : Resolution to Establish Health Insurance Funding for the 2022 Budget - Randy Scholz

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Annette Hunt, District 13
SECONDER:	Ken Schmitt, District 3
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

5. Res. 32 - 21 : Resolution to Transition to a Self-Funded Health Insurance Plan in 2022 - Randy Scholz and Toni Hohlfelder

RESULT:	**APPROVED [14 TO 1]**
MOVER:	Chuck Hull, District 14
SECONDER:	Kari Ives, District 12
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill
NAYS:	Thornton

6. Res. 33 - 21 : Resolution to Approve Levy for Salary Adjustments in 2022 - Randy Scholz

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mechele Shipman, District 9
SECONDER:	Annette Hunt, District 13
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

7. Res. 34 - 21 : Resolution to Create a Technical Support Analyst Position in IT - Randy Scholz and Andy Bauer

RESULT:	**APPROVED [14 TO 1]**
MOVER:	Annette Hunt, District 13
SECONDER:	Kari Ives, District 12
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Eisenhuth, Ives, Hunt, Hull, McGill
NAYS:	Kervina

8. Res. 35 - 21 : Resolution to Create IT Technical Support Analyst Position for RWC - Andy Bauer

RESULT:	**APPROVED [14 TO 1]**
MOVER:	Kari Ives, District 12
SECONDER:	James Mickelson, District 8
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill
NAYS:	Thornton

9. Ord. 03 - 21 : Ordinance to Repeal and Recreate Animal Waste Ordinance - First Reading - Dan Masterpole
   Land Conservation and Forest Management Director, Dan Masterpole, provided a presentation on the ordinance. see attachment.

RESULT:	**FIRST READING**	**Next: 9/14/2021 6:00 PM**

10. Purchasing Policy Revisions - First Reading - Randy Scholz and Lori Zwiefelhofer
    Motion to waive 2nd reading.

Motion made by Supervisor Schmitt, Second made by Supervisor Hull, Vote- 14-Yes, 1-No.
All Supervisors present voted yes, except Supervisor McMenamin
Motion to waive 2nd reading approved.

RESULT:	**APPROVED [14 TO 1]**
MOVER:	Annette Hunt, District 13
SECONDER:	Mechele Shipman, District 9
AYES:	Gullickson, Sikorski, Steele, Schmitt, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill
NAYS:	McMenamin

11. Closed Session - The County Board will convene in Closed Session pursuant to Wisconsin State Statute Sec. 19.85(1)(g) "Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved (confer with attorney on tentative settlement in Jacob R. Voytko v. Chippewa County, et. al.).
Motion made to convene into closed session. Those in attendance were all 15 County Board Supervisors, Tim Johnson, Deb Blevins, Todd Pauls, Randy Scholz and Jackie Sadler

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Glen Sikorski, District 2 (Vice-Chair)
SECONDER:	Annette Hunt, District 13
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

12. The County Board will reconvene to open session to continue with the agenda

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Tom Thornton, District 5
SECONDER:	Ken Schmitt, District 3
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

9. AGENDA ITEMS FOR FUTURE CONSIDERATION

Supervisor Schmitt asked that the Stormwater Agreement be on the next Land Conservation Forest Management committee meeting agenda.

Supervisor Hunt asked for Public Health to provide an update on the pandemic.

10. ADJOURN

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ken Schmitt, District 3
SECONDER:	James Mickelson, District 8
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

DRAFT

CHIPPEWA COUNTY

COUNTY BOARD

REGULAR MEETING

JULY 13, 2021

CHIPPEWA COUNTY COURTHOUSE, RM 302

6:00 PM

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 7 (Chair)	Present	
Glen Sikorski	Chippewa County	District 2 (Vice-Chair)	Present	
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David Eisenhuth	Chippewa County	District 11	Present	
Kari Ives	Chippewa County	District 12	Present	
Annette Hunt	Chippewa County	District 13	Present	
Chuck Hull	Chippewa County	District 14	Present	
Ronald McGill	Chippewa County	District 15	Present	

Also, in attendance Todd Pauls, Randy Scholz, Jaclyn Sadler, Dan Masterpole, Traci Bremness, Andy Bauer, Lori Zwiefelhofer, Carolyne Kaiser, David Staber and Bob Panzer

4. APPROVAL OF AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Mickelson, District 8
SECONDER:	Lee McMenamin, District 4
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

5. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

David Staber, Town of Lafayette, thanked the County Board for putting the Stormwater Management Program back on the agenda.

Bob Panzer, spoke on Res. 18-21: Resolution to create the ad hoc committee on Chippewa County groundwater quality. copy of handout on file.

Minutes Acceptance: Minutes of Jul 13, 2021 6:00 PM (Consent Agenda)

6. CONSENT AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Chuck Hull, District 14
SECONDER:	Ken Schmitt, District 3
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

1. Approval of Minutes

   County Board - Regular Meeting - Jun 8, 2021 6:00 PM

2. County Board Chair Appointment - NoRTAC

3. County Administrator Appointment - Nutrition Advisory Council

7. REPORTS

A. County Administrator Review and Update

1. Update on ARPA and Broadband Access - Randy Scholz
   County Administrator Randy Scholz provided an update on ARPA funds and broadband access. The County Board will have a special meeting on Tuesday, July 20th for further discussion and possible action for the Board.

2. Update on Redistricting Process and Recommendation for County Board Size - Randy Scholz
   County Administrator, Randy Scholz, provided an update on the redistricting process. The Governor vetoed the bill to postpone the redistricting process. As of today redistricting will still need to be completed this year. The Counties have not received the census data or a new timeline. The timeline will be aggressive as the process needs to be completed before candidates take out papers December 1.

3. Update on Additional Funds for CDBG-CV Microenterprise Grant Program - Dean Gullickson and Randy Scholz
   See attachments

B. Department Reports

1. The history of Chippewa County storm water agreements with other municipalities - Dan Masterpole
   Dan Masterpole, Director of Land Conservation and Forest Management, presented the history of Chippewa County storm water agreements with other municipalities.

   Supervisor Hauser asked if the revised mapping is one-time or is it ongoing. Mr. Masterpole said that it would be ongoing as it needs to be updated annually and the County would maintain it. The stormwater system maps would be updated annually.

Minutes Acceptance: Minutes of Jul 13, 2021 6:00 PM (Consent Agenda)

Supervisor Mickelson asked if the costs can be passed to municipalities. Mr. Masterpole said that would be a decision for the board.

Supervisor Schmitt asked if the cities of Bloomer, Stanley and Cornell have the population density for stormwater management program. Mr. Masterpole was unable to answer that question.

Supervisor Thornton asked if it is driven by census or development. Mr. Masterpole explained that is determined by both.

County Board Gullickson referred to NR216 (Chapter NR 216, Wis. Admin. Code, Storm Water Discharge Permits)

Supervisor Sikorski asked if it should be the town's responsibility to file reports. He also asked what are other counties doing. Mr. Masterpole explained the 6603 agreement outlined the responsibilities and indicates the County would do the joint reporting. This changed over the years. At first there was an option for joint permits. The state changed and now requires individual permits. The process got more complicated with the new electronic reporting. Mr. Masterpole indicated that responsibilities vary based on county.

Supervisor Steele asked Mr. Masterpole what the cost is with an ordinance. Mr. Masterpole indicated the total cost with an ordinance is $52,250. Supervisor Steele stated that he is on the LCFM Committee and has asked in the past what the cost is and tonight's meeting is the first time anyone from the LCFM committee was seeing the monetary figures for the program.

Supervisor Sikorski asked why there is a cost difference between having an ordinance or not having an ordinance. Mr. Masterpole indicated the ordinance is focused on new development.

C. General Reports

8. BUSINESS ITEMS

1. Discussion and take possible action on options to assist Municipalities with their Storm Water Management Programs

Supervisor Shipman made a motion to direct the County Administrator and LCFM Director to negotiate a new agreement to implement a joint stormwater agreement for the Chippewa Falls Urban Area and bring it to the August County Board Meeting. Second by Supervisor Mickelson. Motion passed with 8 Yes, 7 No. Supervisors voting yes were Schmitt, Thornton, Hauser, Mickelson, Shipman, Kervina, Ives and Hunt. Supervisors voting no were Steele, Sikorski, McMenamin, Gullickson, Eisenhuth, Hull and McGill.

During discussion on the motion Supervisor Hunt agreed that the County Administrator and LCFM Director can handle the agreement. Supervisor Steele and Chair Gullickson want it to go through the LCFM committee.

Supervisor Hunt asked if the municipalities want to continue the program. Supervisor Shipman stated the municipalities have been at the last two meetings asking for it to be on the agenda and indicated they are willing to pay their fair share.

Supervisor Hunt called previous question, second by Supervisor Thornton - All Supervisors present voted yes, except Chair Gullickson voted no. 14 yes, 1 no

Minutes Acceptance: Minutes of Jul 13, 2021 6:00 PM (Consent Agenda)

2. Res. 18-21: Resolution to Create the Ad Hoc Committee on Chippewa County Groundwater Quality
Supervisor Ives asked how the members were selected and questioned the make up of the committee based on age/race and representing Chippewa County.

Chair Gullickson explained the processand indicated an email was sent to the County Board Supervisors asking who was interested in being on the ad hoc committee.
Supervisor Hunt questioned if the citizen members were advertised to the public for consideration.

Supervisor Schmitt made a motion to amend the resolution funding from $50,000 to $5,000. Second made by Supervisor McGill. All Supervisors voted yes except supervisors Sikorski, McMenamin, Gullickson, Eisenhuth and Hull voted not. 10 Yes and 5 No. Amendment passes.

Supervisor Thornton stated there isn't a need for another committee. The proposed ad hoc committee is made up of 5 County Board Supervisors. Planning and Zoning, Public Health and the DNR all have data/information and should be used as resources. The LCFM committee should be able to handle the issue.

RESULT:	**DEFEATED [7 TO 8]**
MOVER:	Harold Steele, District 1
SECONDER:	Lee McMenamin, District 4
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Kervina, Hull
NAYS:	Thornton, Hauser, Mickelson, Shipman, Eisenhuth, Ives, Hunt, McGill

9. AGENDA ITEMS FOR FUTURE CONSIDERATION

Supervisor Thornton asked about the status of changing the LCFM committee from 6 members to 7.

10. ADJOURN

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ken Schmitt, District 3
SECONDER:	Annette Hunt, District 13
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

Minutes Acceptance: Minutes of Jul 13, 2021 6:00 PM (Consent Agenda)

DRAFT

CHIPPEWA COUNTY

COUNTY BOARD

SPECIAL MEETING

JULY 20, 2021

CHIPPEWA COUNTY COURTHOUSE, RM 302

6:00 PM

Minutes Acceptance: Minutes of Jul 20, 2021 6:00 PM (Consent Agenda)

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 7 (Chair)	Present	
Glen Sikorski	Chippewa County	District 2 (Vice-Chair)	Present	
Harold Steele	Chippewa County	District 1	Present	
Ken Schmitt	Chippewa County	District 3	Present	
Lee McMenamin	Chippewa County	District 4	Present	
Tom Thornton	Chippewa County	District 5	Present	
Don Hauser	Chippewa County	District 6	Present	
James Mickelson	Chippewa County	District 8	Absent	
Mechele Shipman	Chippewa County	District 9	Present	
Charlene Kervina	Chippewa County	District 10	Present	
David Eisenhuth	Chippewa County	District 11	Present	
Kari Ives	Chippewa County	District 12	Present	
Annette Hunt	Chippewa County	District 13	Present	
Chuck Hull	Chippewa County	District 14	Absent	
Ronald McGill	Chippewa County	District 15	Present	

Others present were Randy Scholz, Traci Bremness, Todd Pauls, Jaclyn Sadler, Nicholas Wu, Charlie Walker, Jim Kusilek, Ryan Hartzell, Kent Kilma

4. APPROVAL OF AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ken Schmitt, District 3
SECONDER:	Lee McMenamin, District 4
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Shipman, Kervina, Eisenhuth, Ives, Hunt, McGill
ABSENT:	Mickelson, Hull

5. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

There were no members of the public wishing to be heard.

6. CONSENT AGENDA

There was no consent agenda.

7. REPORTS

No reports given.

A. County Administrator Review and Update

B. Department Reports

C. General Reports

8. BUSINESS ITEMS

1. Res. 19-21: Resolution to Approve Chippewa County American Rescue Plan Act Guidelines and Procedure for Allocating ARPA Funds – Randy Scholz
   County Administrator, Randy Scholz, explained the guidelines and procedure for allocating ARPA funds.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Annette Hunt, District 13
SECONDER:	Mechele Shipman, District 9
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Shipman, Kervina, Eisenhuth, Ives, Hunt, McGill
ABSENT:	Mickelson, Hull

2. Res. 20-21: Resolution to Support the Grant Application of 24/7 Telcom, Inc. to Help Qualify for Broadband Expansion Funding from the State of Wisconsin – Randy Scholz/Jim Kusilek
   County Administrator, Randy Scholz, and Jim Kusilek covered the grant application for 24/7 Telcom.

RESULT:	**APPROVED [12 TO 1]**
MOVER:	Mechele Shipman, District 9
SECONDER:	Ken Schmitt, District 3
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Shipman, Kervina, Eisenhuth, Ives, Hunt
NAYS:	McGill
ABSENT:	Mickelson, Hull

3. Res. 21-21: Resolution to Support the Grant Application of Ntera, LLC to Help Qualify for Broadband Expansion Funding from the State of Wisconsin – Randy Scholz/Russ Falkenberg
   Ryan Hartzell explained the grant application for Ntera, LLC.

RESULT:	**APPROVED AS AMENDED [12 TO 1]**
MOVER:	Annette Hunt, District 13
SECONDER:	Kari Ives, District 12
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Shipman, Kervina, Eisenhuth, Ives, Hunt
NAYS:	McGill
ABSENT:	Mickelson, Hull

Minutes Acceptance: Minutes of Jul 20, 2021 6:00 PM (Consent Agenda)

4. Res. 22-21: Resolution to Support the Grant Application of Bloomer Telephone Company to Help Qualify for Broadband Expansion Funding from the State of Wisconsin – Randy Scholz/Kent Kilma
   Kent Kilma explained the grant application for Bloomer Telephone Company.

RESULT:	**APPROVED [11 TO 2]**
MOVER:	Lee McMenamin, District 4
SECONDER:	Ken Schmitt, District 3
AYES:	Gullickson, Sikorski, Steele, Schmitt, Thornton, Hauser, Shipman, Kervina, Eisenhuth, Ives, Hunt
NAYS:	McMenamin, McGill
ABSENT:	Mickelson, Hull

9. ADJOURN

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Ken Schmitt, District 3
SECONDER:	Mechele Shipman, District 9
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Shipman, Kervina, Eisenhuth, Ives, Hunt, McGill
ABSENT:	Mickelson, Hull

Minutes Acceptance: Minutes of Jul 20, 2021 6:00 PM (Consent Agenda)

STATEMENT OF EXPLANATION

Amendatory Zoning Ordinance No. 04 - 21

AZO 04-21: REZONE PETITION 2021-0012 - KORN ET AL, RUDOLPH & HUGGETT

Comprehensive zoning consists of written text (commonly referred to as the zoning ordinance) and an official zoning map. The zoning ordinance is a guideline for permitted and conditional uses, which are separated into zoning classifications or districts. The zoning map shows how a town board has designated the particular zoning classifications or districts to parcels of land within their particular jurisdiction. A rezone is where a property owner or other authorized entity seeks to amend the official zoning map, which would allow a use that is currently not permitted on the parcels of land based on the existing zoning classification or district. This is referred to as a zoning map amendment or "rezoning". The requested rezoning change may not be granted if it does not fit with the comprehensive plan and community goals for the respective town and county.

LEGAL DESCRIPTION

Lots 1, 2 and 3 of Certified Survey Map 5401, which are located in the E ½ of the NE ¼, Section 10, Township 28 North, Range 08 West. Town of Lafayette. Physical Addresses: 16838 County Highway J, 16856 County Highway J, Vacant Land.

From: Residential 2 **To:** Residential 1

Amendatory Zoning Ordinance No. 04 - 21

AZO 04-21: REZONE PETITION 2021-0012 - KORN ET AL, RUDOLPH & HUGGETT

Zoning Petition No:	2021-0012
Town Board Action:	July 19, 2021
Planning & Zoning Committee Public Hearing:	July 15, 2021
Recommendation from Planning & Zoning Committee:	*Approve as submitted*

Comments/Conditions: Town Board approval, (Note) The Planning & Zoning Committee meeting occurred prior to the Town Board meeting).

The Chippewa County Board of Supervisors does ordain as follows:

That the Zoning maps, dated 1974 and land description listing the boundaries of the eleven zoning districts, and referred to in Chapter 70-61 of the Chippewa County Zoning Ordinance, adopted on February 14, 2006, to be amended as follows:

LEGAL DESCRIPTION

Lots 1, 2 and 3 of Certified Survey Map 5401, which are located in the E ½ of the NE ¼, Section 10, Township 28 North, Range 08 West. Town of Lafayette. Physical Addresses: 16838 County Highway J, 16856 County Highway J, Vacant Land.

From: Residential 2 **To:** Residential 1

The new map, now dated August, 2021, and land description are made a part of the Zoning Ordinance. All notations, references and other information shown upon said "zoning map" dated August, 2021, and land description shall be as much a part of this Ordinance as if the matter and things set forth by said map and land description were fully described herein.

This Ordinance shall become effective upon passage.

Dated this **10th** day of **August, 2021**.

RESULT:	**APPROVED BY CONSENT VOTE [UNANIMOUS]**
MOVER:	Tom Thornton, District 5
SECONDER:	Mechele Shipman, District 9
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

(Publish – Chippewa Herald – July 1 and July 8, 2021)

CHIPPEWA COUNTY PLANNING & ZONING COMMITTEE
NOTICE OF PUBLIC HEARING
STATE OF WISCONSIN

PUBLIC NOTICE is hereby given to all persons in the County of Chippewa, Wisconsin, that a public hearing will be held on **July 15, 2021** beginning at **4:30 PM** at the Chippewa County Courthouse, Room 302, 711 N Bridge Street, Chippewa Falls, Wisconsin relative to the following requests:

Rezone Petition: 2021-0012
Property Owner: Richard R. Korn Et Al, Randy W. Rudolph & Kevin Huggett **Agent:** Bob Dubiel
Lots 1, 2 and 3 of Certified Survey Map 5401, which are located in the E ½ of the NE ¼, Section 10, Township 28 North, Range 08 West. Town of Lafayette. Physical Address: 16838 County Highway J, 16856 County Highway J, Vacant Land.

From: Residential 2 **To:** Residential 1

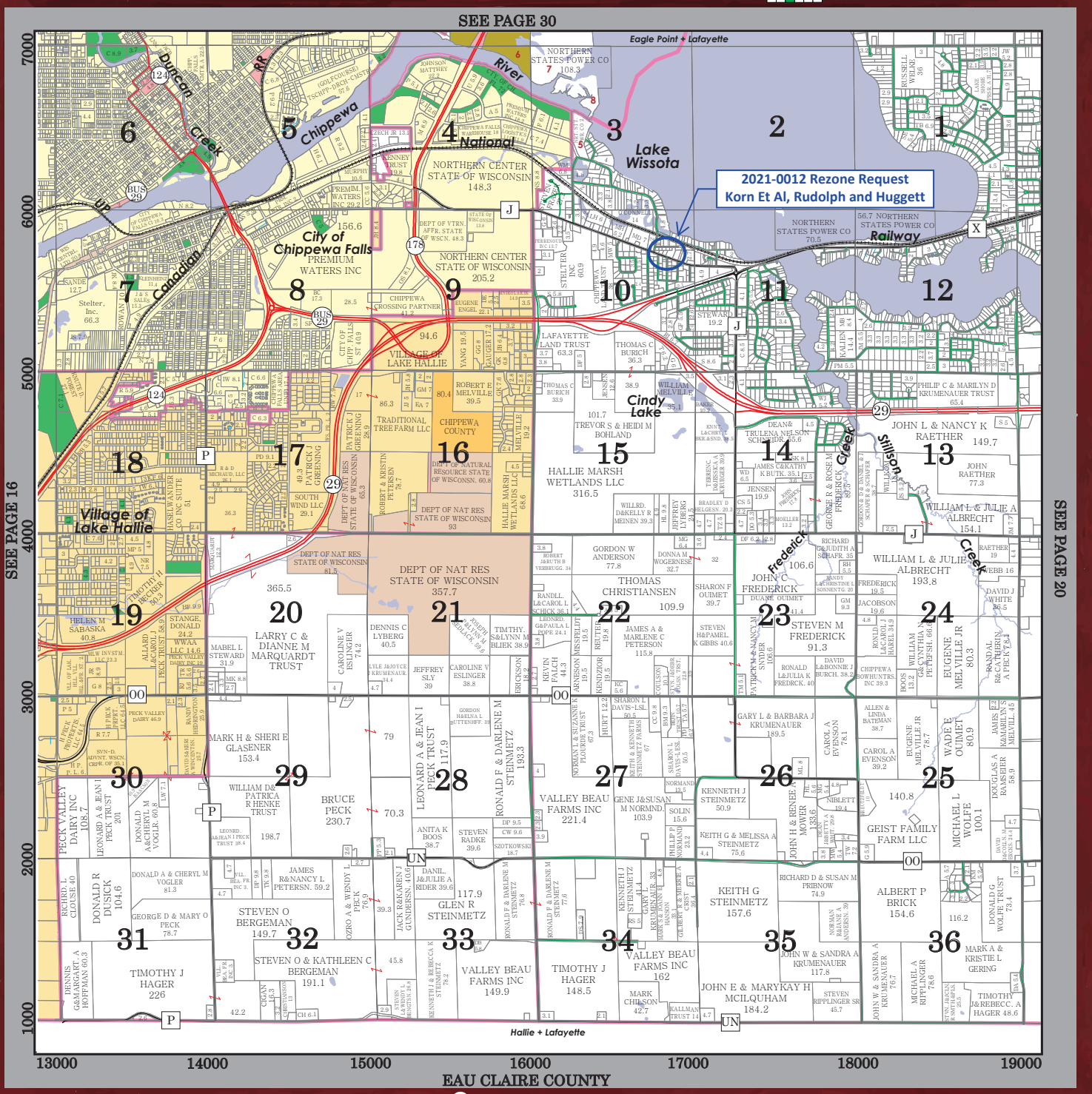
Specific information regarding these public hearings can be obtained at the Chippewa County Department of Planning & Zoning. All persons interested are invited to attend these hearings.

Dated this **29th** day of **June**, 2021.

Douglas Clary, Director
Department of Planning & Zoning
Chippewa County

Attachment: 2021-0012 Korn Et Al - Rezone - Public Hearing Notices & Maps (04 - 21 : 2021-0012 Rezone Request - Korn Et Al, Rudolph &

HALLIE,LAFAYETTE(W),EAGLE POINT(S),LAKE HALLIE(E),CHIPPEWA FALLS(SE) T28N R08W



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All acreages are computed & rounded to the closest tenth acre, roadways are excluded from totals. All mapping is for reference only and is not intended, or to be used for any legal purpose.

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ROBERT A THORSON
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CHIPPEWA COUNTY
DEPARTMENT OF PLANNING & ZONING

• 711 North Bridge Street, Chippewa Falls, WI 54729 • Phone:715.726.7940 • Fax:715.726.4596 • www.co.chippewa.wi.us •

Land Management | Land Planning | Land Records & G.I.S. | POWTS & Wells

Date: June 29, 2021

To: Property Owner(s)

From: Douglas Clary, Director

Re: Public Meetings & Public Hearing

Dear Property Owner(s):

The Chippewa County Department of Planning & Zoning has received a rezone petition for parcels of land that are located either adjacent to or in the vicinity of property owned by you. You are receiving this notice because your property has been determined to be within the legal public hearing notification distance per county and state requirements. I have enclosed a map identifying the location of the parcels associated with the rezone petition. If you have any questions regarding this rezone petition, please contact me at (715) 726-7941.

REZONE PETITION: #2021-0012
Property Owner: Richard R. Korn Et Al, Randy W. Rudolph & Kevin Huggett **Agent:** Bob Dubiel

Lots 1, 2 and 3 of Certified Survey Map 5401, which are located in the E ½ of the NE ¼, Section 10, Township 28 North, Range 08 West. Town of Lafayette.

From: Residential 2 **To:** Residential 1

Purpose: Existing Single-Family Dwellings on Lots 1 & 2, Build a new Single-Family on Lot 3.

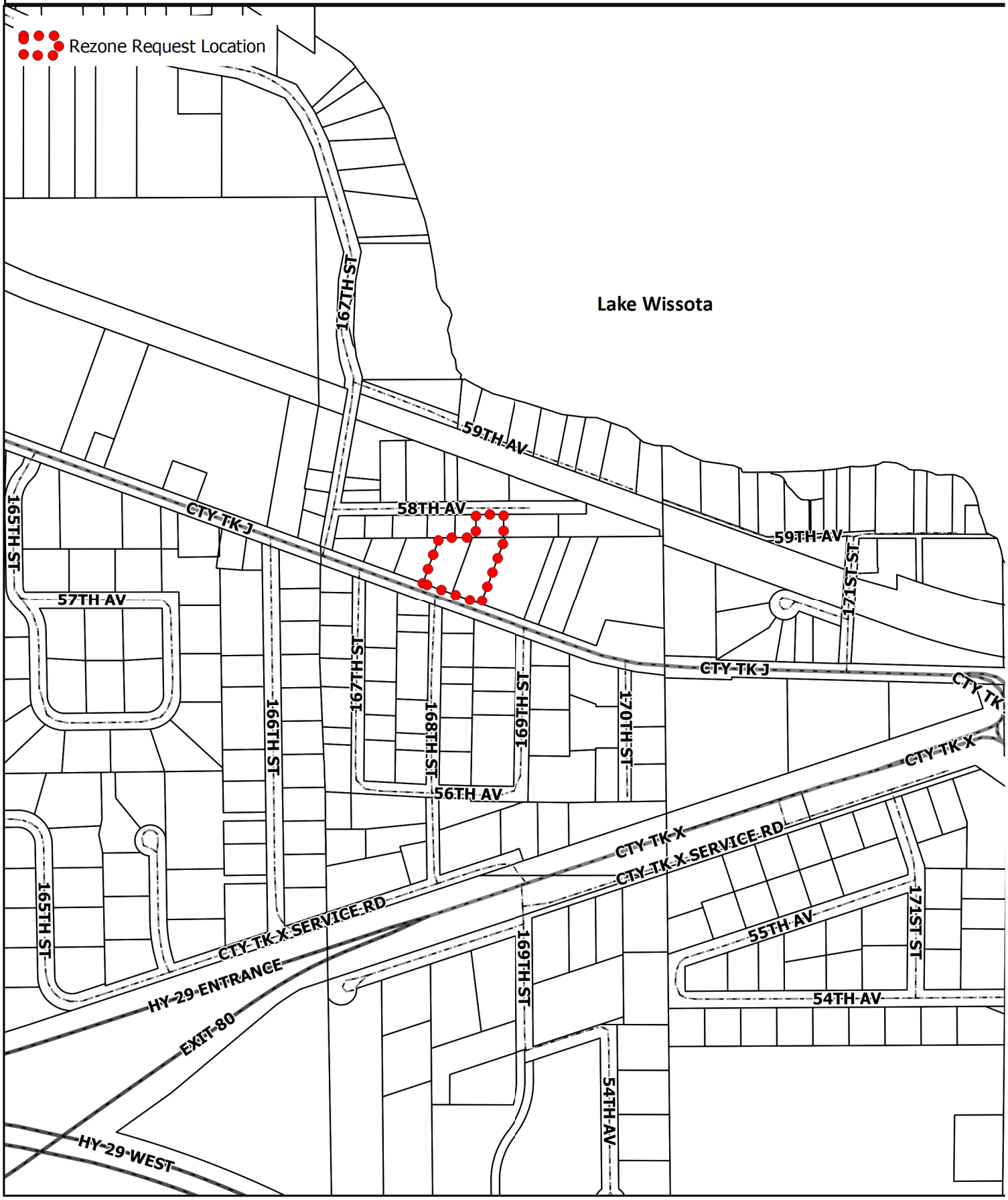
Lafayette Town Park, Recreation & Land Use Planning Commission (PRLPC):
The PRLPC will **REVIEW** this request on **July 12, 2021** at approximately **7:00 PM**. This meeting will be held in person. The PRLPC will make an **ADVISORY** recommendation to the Lafayette Town Board to approve or disapprove. This meeting will be held at the Lafayette Fire Station, 5855 197th Street, Chippewa Falls, Wisconsin 54729.

Lafayette Town Board:
The Town Board will **REVIEW** this request on **July 19, 2021** at approximately **7:00 PM**. The Town Board will forward an **ADVISORY** recommendation to the Chippewa County Planning & Zoning Committee to approve, disapprove or approve with modification(s) and/or condition(s). This meeting will be held at the Lafayette Town Hall, 5765 197th Street, Chippewa Falls, Wisconsin 54729 or via telephone.

Chippewa County Planning & Zoning Committee:
The Chippewa County Planning & Zoning Committee will hold a **PUBLIC HEARING** for this petition on **July 15, 2021** at **4:30 PM** in the Chippewa County Courthouse, Room 302, 711 N Bridge Street, Chippewa Falls, Wisconsin. The Committee will make a determination on the petition to approve, disapprove or approve with modification(s) and/or conditions. If the Planning & Zoning Committee approves or approves with modification, the petition will be forwarded to the County Board meeting on **August 10, 2021** at **6:00 PM** for their consideration. If the Planning & Zoning Committee disapproves, the petition will fail.

Attachment: 2021-0012 Korn Et Al - Rezone - Public Hearing Notices & Maps (04 - 21 : 2021-0012 Rezone Request - Korn Et Al, Rudolph &

2021-0012 Korn Et Al, Randolph & Haggert - Rezone Request - Location Map



Produced on June 29, 2021 by the Chippewa County Department of Planning & Zoning and is for reference purposes only.

Attachment: 2021-0012 Korn Et Al - Rezone - Public Hearing Notices & Maps (04 - 21 : 2021-0012 Rezone Request - Korn Et Al, Rudolph &

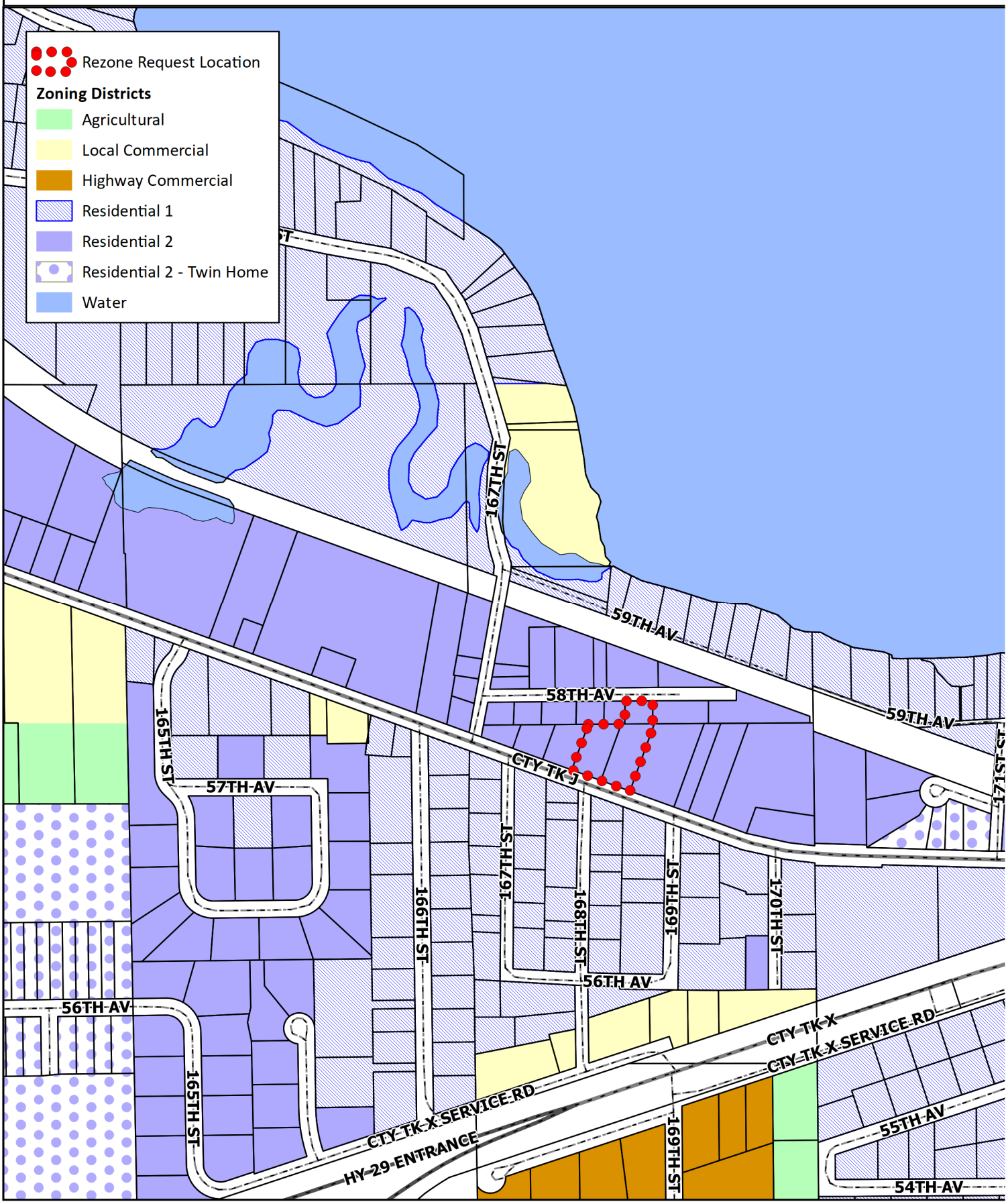
2021-0012 Korn Et Al, Randolph & Haggert - Rezone Request - Aerial (2020)



Attachment: 2021-0012 Korn Et Al - Rezone - Public Hearing Notices & Maps (04 - 21 : 2021-0012 Rezone Request - Korn Et Al, Rudolph &

Produced on June 29, 2021 by the Chippewa County Department of Planning & Zoning and is for reference purposes only.

2021-0012 Korn Et Al, Randolph & Haggert - Rezone Request - Zoning Districts



Attachment: 2021-0012 Korn Et Al - Rezone - Public Hearing Notices & Maps (04 - 21 : 2021-0012 Rezone Request - Korn Et Al, Rudolph &

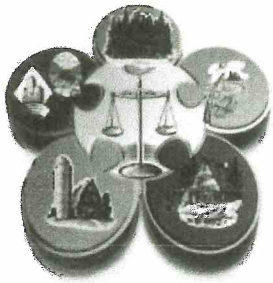
Produced on July 1, 2021 by the Chippewa County Department of Planning & Zoning and is for reference purposes only

CHIPPEWA COUNTY

DEPARTMENT OF PLANNING & ZONING

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2021 Rezone Application



Comprehensive zoning consists of written text (commonly referred to as the zoning ordinance) and an official zoning map. The zoning ordinance is a guideline for permitted and conditional uses, which are separated into zoning classifications or districts. The zoning map shows how a town board has designated the particular zoning classifications or districts to parcels of land within their particular jurisdiction. A **REZONE** is where a property owner or other authorized entity seeks to amend the official zoning map, which would allow a use that is currently not permitted on the parcels of land based on the existing zoning classification or district. This is referred to as a zoning map amendment or "rezoning". The requested rezoning change may not be granted if it does not fit with the comprehensive plan and community goals for the respective town and county.

SECTION I: Parcel Owner Information			SECTION II: Agent Information		
Name: Rich Korn			Name: Bob Dubiel		
Mailing Address: 364 W Cedar St.			Mailing Address: 1552 Cnty F		
City: Chippewa	State: WI	Zip: 54729	City: Eau Claire	State: WI	Zip: 54703
Telephone: 715 828 9466			Telephone: 715 579 4744		
Email Address (Required): RLKorn@charter.net			Email Address (Required): dubielproperty.consultingllc@gmail.com		
SECTION III: Parcel Information					
Town of: Lafayette			Property Address: 16885 595th Ave		
Parcel Number(s): SEE BELOW			City: Chippewa Falls	State: WI	Zip: 54729
Existing Zoning District(s): R2			Proposed Zoning District(s): R1		

GENERAL DIRECTIONS:

Lots 1, 2, 3, CSM 5401
22808-1014-7540001 - 16838 CTH J
22808-1014-7540002 - 16850 CTH J
22808-1011-7540103 - VACANT LAND
Doug Clary

1. **Complete** this Application form and the required four (4) parts:
   - ☒ Part 1: General Questions related to the request
   - ☒ Part 2: Planning & Zoning Committee Schedule - 2021
   - ☒ Part 3: General Rezoning Process
   - ☒ Part 4: Applicant Acknowledgement/Signature
2. **Submit** the completed application, all required information and a **$350.00** public hearing fee (Make check payable to: Chippewa County Treasurer) by the deadline (as listed in Part 2) to the Chippewa County Department of Planning & Zoning, Room 009, 711 N. Bridge Street, Chippewa Falls, Wisconsin 54729.
3. **Make arrangements** to attend or have a representative attend any local town plan commission or town board meetings, and the required Planning & Zoning public hearing. This presence is needed so that questions can be answered and concerns addressed.

FOR DEPARTMENT OF PLANNING & ZONING STAFF USE:		
Receipt Number: 18196	Appeal Number: 2021-0012	Public Hearing Date: 7-22-2021

Attachment: 2021-0012 Korn Et Al - Rezone - Application (04 - 21 : 2021-0012 Rezone Request - Korn Et Al, Rudolph & Huggett)

Chippewa County – 2021 Rezone Application

Once the completed application is received, the Department will prepare a public hearing notice and publish it within the Chippewa Herald. The public hearing notice will include the location and time of the required public hearing before the Chippewa County Planning & Zoning Committee. In addition, your neighbors, the Town Board and any appropriate county or state agencies will be notified. At the public hearing, any party may appear in person or may be represented by an agent or attorney to present information to the Planning & Zoning Committee in support or opposition of the rezone request.

Part 1: General Questions. Please use a separate 8.5" x 11" sheet to answer these questions.

1. As the applicant, do you have legal title to the parcel(s)? If you **do not** have legal title to the property, please have the property owner sign this application.
2. Identify the parcel(s) that are or will be part of this rezone request. If needed, an additional sheet listing those parcels can be attached.
3. Describe the present and, if known, any proposed improvements on each parcel of land.
4. Explain why you are requesting to rezone of each parcel. Please identify the proposed use of each parcel.
5. Explain the compatibility of your proposed use(s) with the existing use(s) on adjacent parcels and those in the vicinity of this parcel(s).
6. Discuss any additional issues you feel that supports the consistency of your proposed use with County ordinances and plans as well as any Town ordinances or plans.

Be prepared to give a detailed presentation when called upon at the public hearing before the Planning and Zoning Committee. Prepare an outline of your proposal, something similar to a "business plan", detailing for the Planning & Zoning Committee your proposal. Include any documentation you feel is necessary as part of your presentation in defining your proposal for the Committee and possibly the County Board. It is vital to your application to consult with professionals you feel may be able to assist with your application (i.e. surveyor, attorney, engineer, etc.)

Part 2: Planning & Zoning Committee Schedule - 2021

Applications will not be placed on the appropriate agenda unless they are properly completed and include **ALL** required supporting information or documents **and** payment of the public hearing fee. Applicants are encouraged to consult with staff of the Department of Planning & Zoning prior to the filing of the application. This is an important step to insure that all pertinent issues are identified and to determine what information in addition to the application forms might be necessary in order for the department to accept and process your application. Please CIRCLE or HIGHLIGHT the meeting you intend on attending:

Application Deadline	Public Hearing
December 21, 2020	January 21, 2021
January 21, 2021	February 18, 2021
February 18, 2021	March 18, 2021
March 25, 2021	April 22, 2021
April 22, 2021	May 20, 2021
May 27, 2021	June 24, 2021
June 24, 2021	July 22, 2021
July 22, 2021	August 19, 2021
August 26, 2021	September 23, 2021
September 23, 2021	October 21, 2021
October 21, 2021	November 18, 2021
November 18, 2021	December 16, 2021

*Note: Applications and all supporting information are due at **12:00 Noon** on the designated date.*
Note: Typically, the Planning & Zoning Committee meetings start at 4:30 PM on the designated dates above.

Part 3: General Rezoning Process:

(A) The rezone application is filed with the Department of Planning & Zoning. This includes the legal description of the parcels to be rezoned, a written statement addressing the questions as listed in Part 1 and any other information your feel will aid in a decision on this request.

Attachment: 2021-0012 Korn Et Al - Rezone - Application (04 - 21 : 2021-0012 Rezone Request - Korn Et Al, Rudolph & Huggett)

(B) The Town Board will be notified of the rezone application. The Town Board can recommend approval or denial of a rezoning request. If the Town Board denies a rezone request, the Planning & Zoning Committee can only recommend an approval with modification to the rezone request or deny the rezone request.

(C) A Class 2 Public Hearing Notice will be published in the Chippewa Herald detailing the request and the date and time of the Public Hearing.

(D) Property owners of the land and those property owners within 400' (or maybe a greater distance) of the requested rezone change are notified directly by mail as well as the Town Board Chair and Town Clerk. The notice to the property owners will generally contain a portion of the public hearing notice and information pertaining to meetings to be held at the Town level (plan commission, town board, etc) as well as the Public Hearing in front of the Planning & Zoning Committee.

(E) General maps (location map, aerial view and existing zoning districts map) will be prepared for the request by the Department.

(F) A department staff report is prepared and sent to the Planning & Zoning Committee, while comments from the general public are solicited.

(G) Following the Public Hearing, the Planning & Zoning Committee will make a motion to either approve, approve with modification or deny the rezoning request. If the rezone request receives an approval or approval with modification an ordinance amendment will be prepared and placed on the next County Board meeting agenda for their approval.

(H) If the County Board approves the rezone and the town board files an objection to the approval, the town board will then have 45 days to veto the rezone request following the applicable state statutes.

(I) If the rezone request receives County Board approval, the final step is the publication of the amendment in the Chippewa Herald. Once published, the zoning district amendment takes effect. The entire process from application deadline to final publication can take two months or more to complete depending upon the scheduling of hearing dates.

Part 4: Applicant Acknowledgement/Signature

This application must be signed by the property owner or in case of an agreement to purchase the property, a letter from the property owner acknowledging the potential buyer is seeking the rezone.

- I certify that the information I have provided in this application is true, accurate and complete.
- I or a representative will have an opportunity to present to the Planning & Zoning Committee information in favor of this request.
- I have the authority to allow the staff of the Department of Planning & Zoning and Planning & Zoning Committee member's access to the property to conduct necessary inspections related to this request.
- I understand that I cannot speak to any member of the Planning & Zoning Committee about this application, except at the public hearing.
- I understand that I cannot direct any written communication about this application to a member of the Planning & Zoning Committee, unless I also file a copy with the Department of Planning & Zoning and direct additional copies to each person who has registered an interest in this application.
- I also understand that if I or my representative fail to appear in front of the Planning & Zoning Committee during the designated public hearing or my failure to observe the above mentioned rules, my request may be **DENIED**.

X Signed: _____ Date: 6/21/21
Owner/Agent

Part 5: Planning & Zoning Department Mailing List

Applicant
Property Owner Owners within 400'
Planning & Zoning Committee Members
Town Board Chair & Clerk
County Board Supervisor
News Media
Others
Wisconsin DNR
US Army Corp of Engineers
Wisconsin DOT

Attachment: 2021-0012 Korn Et Al - Rezone - Application (04 - 21 : 2021-0012 Rezone Request - Korn Et Al, Rudolph & Huggett)

To: Chippewa County Planning and Zoning

From: Rich Korn

Re: Rezone property on 16885 58th ave from R2 to R1

To Whom it may concern, as property owner of 16885 58th ave. vacant lot, I would like to request rezoning from R2 to R1. The reason for this request is to build a new single family house within the neighbor which is currently all single family. The lot had been plotted as 2 smaller lots at which was resurvey and plotted to be one larger lot over 20,000 sq. ft similar to the lots on the back side of the property. This is consistent with the Chippewa county comprehensive zoning ordinances which includes the town of Lafayette. Please consider approving this request from R2 to R1 on the vacant lot located on 16885 58th ave. (Parcel number being assigned due to resurvey performed in March 2021)

Thank you,

Signed:

X 6/24/21

Rich Korn

Attachment: 2021-0012 Korn Et Al - Rezone - Application (04 - 21 : 2021-0012 Rezone Request - Korn Et Al, Rudolph & Huggett)

CHIPPEWA COUNTY
DEPARTMENT OF PLANNING & ZONING

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Date: July 10, 2021

To: Chuck Hull, Chair Planning & Zoning Committee

From: Douglas Clary, Director

Re: Korn Et Al, Rudolph & Huggett Rezone Request

Rezone Information – 2021-0012

1. **Appellant Name:** Bob Dubiel
2. **Property Owners:** Richard R. Korn Et Al, Randy W. Rudolph & Kevin Huggett
3. **General Property Location:** See Public Hearing Notices and Maps for exact location.
4. **Type of Appeal:** Rezone from Residential 2 (R2) to Residential 1 (R1).
5. **Town of Lafayette Recommendation:** The Town Board will meet on Monday, July 19, 2021 to review and take action on this rezone request
6. **Staff Comments:** It is important to note that in the past, the Residential 2 and, for that matter, the Residential 3 zoning districts allowed for single-family dwellings. The zoning ordinance text was modified years ago to allow single-family dwellings in the R1 district only and two-family dwellings in the R2 district or R3 district. The text changes were made because of the potential for two-family dwellings being constructed on an existing vacant lot within a subdivision or area primarily dominated by single-family dwellings. The missing component of the text change was revising the zoning maps for those areas that were predominately single-family dwellings. The zoning maps, with DPZ staff as well as the Towns Plan Commission, are in the process of being updated, but only during the non-peak parts of the year.

   The surrounding area where this petition is being sought is dominated by single-family dwellings and should be zoned Residential 1.
7. **Staff Recommendations:** I would recommend **APPROVAL** of the rezone request.

CC: File

Attachment: 2021-0012 Korn Et Al - Rezone - Staff Report (04 - 21 : 2021-0012 Rezone Request - Korn Et Al, Rudolph & Huggett)

STATEMENT OF EXPLANATION

Amendatory Zoning Ordinance No. 05 - 21

AZO 05-21: REZONE PETITION 2021-0010 - OBERLIN & GOOD-OBERLIN

Comprehensive zoning consists of written text (commonly referred to as the zoning ordinance) and an official zoning map. The zoning ordinance is a guideline for permitted and conditional uses, which are separated into zoning classifications or districts. The zoning map shows how a town board has designated the particular zoning classifications or districts to parcels of land within their particular jurisdiction. A rezone is where a property owner or other authorized entity seeks to amend the official zoning map, which would allow a use that is currently not permitted on the parcels of land based on the existing zoning classification or district. This is referred to as a zoning map amendment or "rezoning". The requested rezoning change may not be granted if it does not fit with the comprehensive plan and community goals for the respective town and county.

LEGAL DESCRIPTION

Lot 1 of Shaffers Estates and parcel number 22808-0141-07000000, which are located in the SE 1/4, Section 01, Township 28 North, Range 08 West. Town of Lafayette.

From: Residential 3 **To:** Residential 1

Amendatory Zoning Ordinance No. 05 - 21

AZO 05-21: REZONE PETITION 2021-0010 - OBERLIN & GOOD-OBERLIN

Zoning Petition No.	2021-0010
Town Board Action:	June 21, 2021
Planning & Zoning Committee Public Hearing:	June 24, 2021
Recommendation from Planning & Zoning Committee:	*Approve as Submitted*

Comments/Conditions: None

The Chippewa County Board of Supervisors does ordain as follows:

That the Zoning maps, dated 1974 and land description listing the boundaries of the eleven zoning districts, and referred to in Chapter 70.61 of the Chippewa County Zoning Ordinance, adopted February 14, 2006, to be amended as follows:

LEGAL DESCRIPTION

Lot 1 of Shaffers Estates and parcel number 22808-0141-07000000, which are located in the SE 1/4, Section 01, Township 28 North, Range 08 West. Town of Lafayette.

From: Residential 3 **To:** Residential 1

The new map, now dated August, 2021 and land description are made a part of the Zoning Ordinance. All notations, references and other information shown upon said "zoning map" dated August, 2021, and land description shall be as much a part of this Ordinance as if the matter and things set forth by said map and land description were fully described herein.

This Ordinance shall become effective upon passage.

Dated this **10th** day of **August, 2021**.

RESULT:	**APPROVED BY CONSENT VOTE [UNANIMOUS]**
MOVER:	Tom Thornton, District 5
SECONDER:	Mechele Shipman, District 9
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

(Publish – Chippewa Herald – June 10 and June 17, 2021)

CHIPPEWA COUNTY PLANNING & ZONING COMMITTEE
NOTICE OF PUBLIC HEARING
STATE OF WISCONSIN

PUBLIC NOTICE is hereby given to all persons in the County of Chippewa, Wisconsin, that a public hearing will be held on **June 24, 2021** beginning at **4:30 PM** at the Chippewa County Courthouse, Room 302, 711 N Bridge Street, Chippewa Falls, Wisconsin relative to the following requests:

Conditional Use Request: 2021-0008
Petitioner: Austin Mahal **Property Owner:** Lafayette Land Trust
To allow a contractors storage yard (First Choice Landscape LLC) in the Agricultural District in accordance with Sections 70-71(b)(5) and 70-108 of the Chippewa County Zoning Ordinance. Parcel number 22808-1034-00020000, which is located in the SE ¼ of the SW ¼, Section 10, Township 28 North, Range 08 West. Town of Lafayette. Physical Address: 16404 50th Avenue.

Rezone Petition: 2021-0010
Agent: Nancy Ayres Agent on behalf of Curt & Tammy Tambornino
Property Owners: Steven Oberlin & Gweneth Good-Oberlin
Lot 1 of Shaffers Estates and parcel number 22808-0141-07000000 which are located in the SE ¼ of Section 01, Township 28 North, Range 08 West. Town of Lafayette.

From: Residential 3 **To:** Residential 1

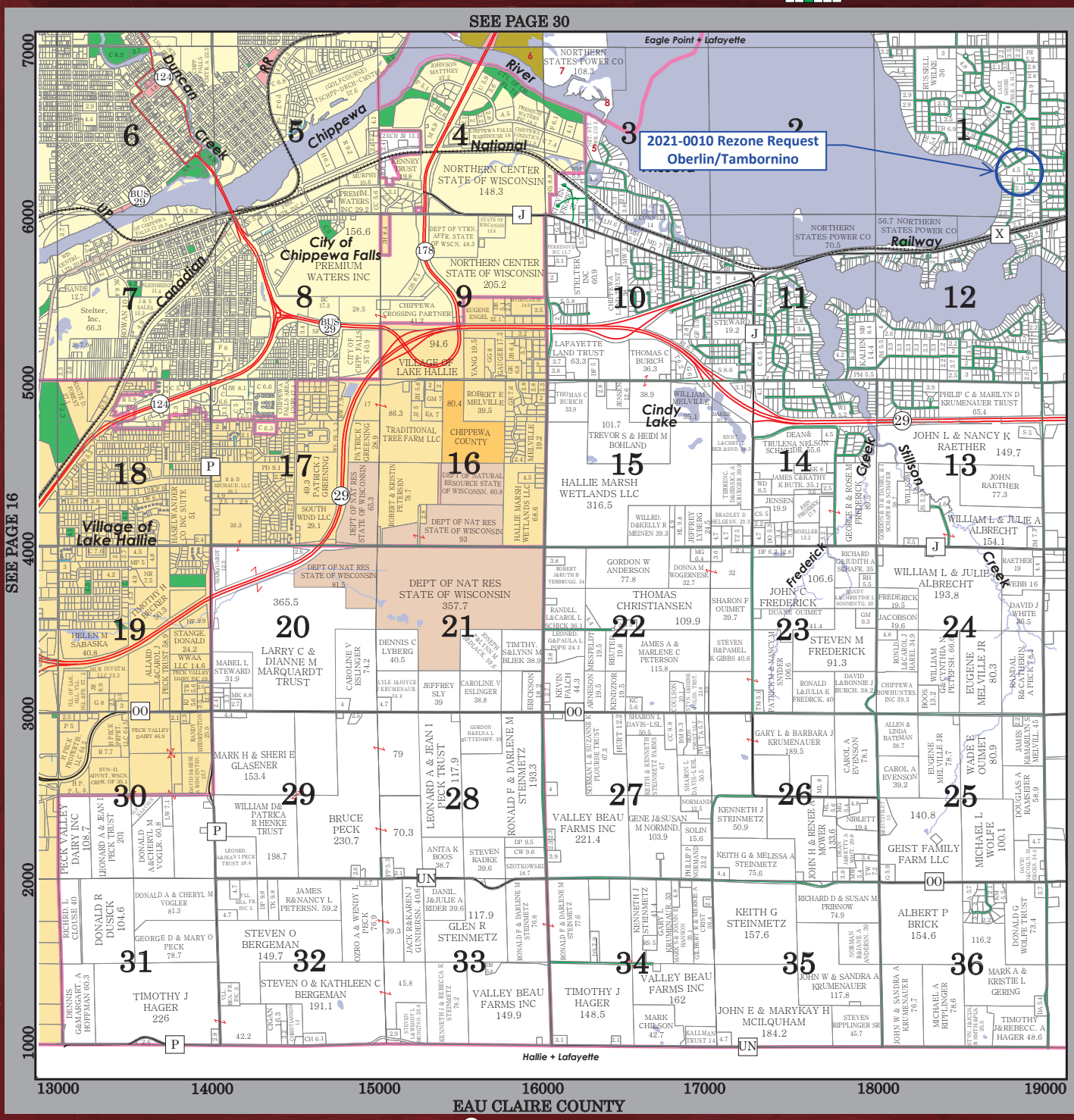
Specific information regarding these public hearings can be obtained at the Chippewa County Department of Planning & Zoning. All persons interested are invited to attend these hearings.

Dated this **4th** day of **June**, 2021.

Douglas Clary, Director
Department of Planning & Zoning
Chippewa County

Attachment: 2021-0010 Oberlin_Tambornino - Rezone - Public Hearing Notices & Maps (05 - 21 : 2021-0010 - Steven Oberlin & Gweneth Good-

HALLIE,LAFAYETTE(W),EAGLE POINT(S),LAKE HALLIE(E),CHIPPEWA FALLS(SE) T28N R08W



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All acreages are computed & rounded to the closest tenth acre, roadways are excluded from totals. All mapping is for reference only and is not intended, or to be used for any legal purpose.

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- Architects
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- Landscape Architects

ROBERT A THORSON
ATTORNEY AT LAW

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Telephone: (715) 723-0375
Facsimile: (715) 723-7222
Email: bobthorson@sbcglobal.net

Website: www.Thorsonlawoffice.com

Attachment: 2021-0010 Oberlin_Tambornino - Rezone - Public Hearing Notices & Maps (05 - 21 : 2021-0010 - Steven Oberlin & Gweneth Good-

CHIPPEWA COUNTY
DEPARTMENT OF PLANNING & ZONING

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Land Management | Land Planning | Land Records & G.I.S. | POWTS & Wells

Date: June 4, 2021

To: Property Owner(s)

From: Douglas Clary, Director

Re: Public Meetings & Public Hearing

Dear Property Owner(s):

The Chippewa County Department of Planning & Zoning has received a rezone petition for parcels of land that are located either adjacent to or in the vicinity of property owned by you. You are receiving this notice because your property has been determined to be within the legal public hearing notification distance per county and state requirements. I have enclosed a map identifying the location of the parcels associated with the rezone petition. If you have any questions regarding this rezone petition, please contact me at (715) 726-7943.

REZONE PETITION: #2021-0010
Agent: Nancy Ayres on behalf of Curt & Tammy Tambornino
Property Owners: Steve Oberlin & Gweneth Good-Oberlin
Lot 1 of Shaffers Estates and parcel number 22808-0141-07000000 which are located in the SE ¼ of Section 01, Township 28 North, Range 08 West. Town of Lafayette.
From: Residential 3 **To:** Residential 1

Purpose: To Build a Single-family Dwelling

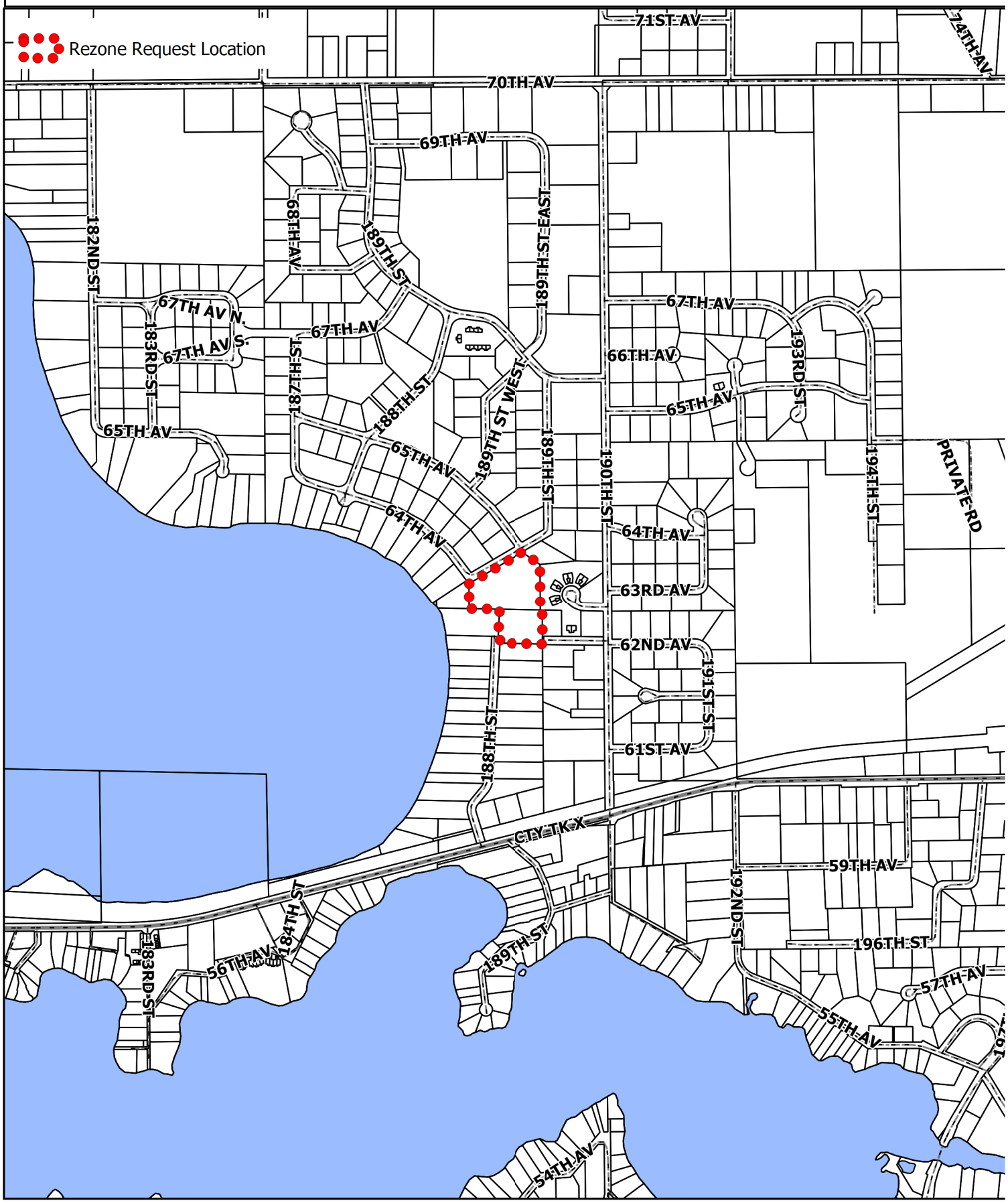
Lafayette Town Park, Recreation & Land Use Planning Commission (PRLPC):
The PRLPC will **REVIEW** this request on **June 14, 2021** at approximately **7:00 PM**. This meeting will be held in person. The PRLPC will make an **ADVISORY** recommendation to the Lafayette Town Board to approve or disapprove. This meeting will be held at the Lafayette Fire Station, 5855 197th Street, Chippewa Falls, Wisconsin 54729.

Lafayette Town Board:
The Town Board will **REVIEW** this request on **June 21, 2021** at approximately **7:00 PM**. The Town Board will forward an **ADVISORY** recommendation to the Chippewa County Planning & Zoning Committee to approve, disapprove or approve with modification(s) and/or condition(s). This meeting will be held at the Lafayette Town Hall, 5765 197th Street, Chippewa Falls, Wisconsin 54729 or via telephone.

Chippewa County Planning & Zoning Committee:
The Chippewa County Planning & Zoning Committee will hold a **PUBLIC HEARING** for this petition on **June 24, 2021** at **4:30 PM** in the Chippewa County Courthouse, Room 302, 711 N Bridge Street, Chippewa Falls, Wisconsin. The Committee will make a determination on the petition to approve, disapprove or approve with modification(s) and/or conditions. If the Planning & Zoning Committee approves or approves with modification, the petition will be forwarded to the County Board meeting on July 13, 2021 for their consideration. If the Planning & Zoning Committee disapproves, the petition will fail.

Attachment: 2021-0010 Oberlin_Tambornino - Rezone - Public Hearing Notices & Maps (05 - 21 : 2021-0010 - Steven Oberlin & Gweneth Good-

2021-0010 Oberlin/Tambornino - Rezone Request - Location Map



Produced on June 4, 2021 by the Chippewa County Department of Planning & Zoning and is for reference purposes only.

Attachment: 2021-0010 Oberlin_Tambornino - Rezone - Public Hearing Notices & Maps (05 - 21 : 2021-0010 - Steven Oberlin & Gweneth Good-

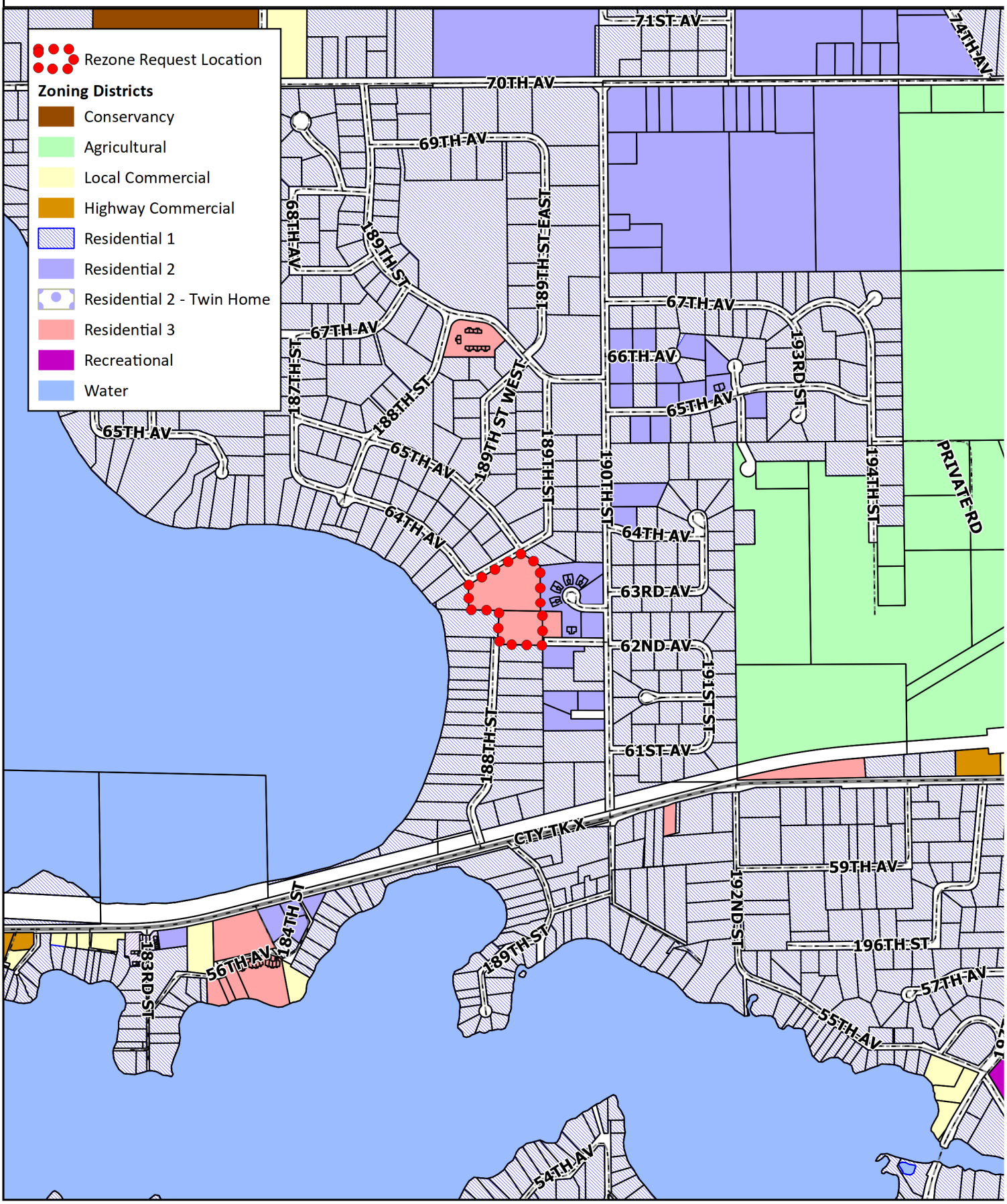
2021-0010 Oberlin/Tambornino - Rezone - Aerial (2020)



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Attachment: 2021-0010 Oberlin_Tambornino - Rezone - Public Hearing Notices & Maps (05 - 21 : 2021-0010 - Steven Oberlin & Gweneth Good-

2021-0010 Oberlin/Tambornino - Rezone - Zoning Districts



Produced on June 4, 2021 by the Chippewa County Department of Planning & Zoning and is for reference purposes only

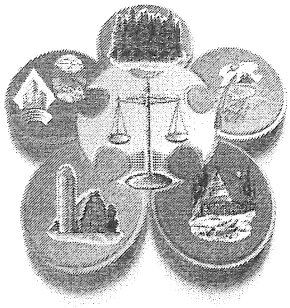
Attachment: 2021-0010 Oberlin_Tambornino - Rezone - Public Hearing Notices & Maps (05 - 21 : 2021-0010 - Steven Oberlin & Gweneth Good-

CHIPPEWA COUNTY

DEPARTMENT OF PLANNING & ZONING

• 711 North Bridge Street, Chippewa Falls, WI 54729 • Phone:715.726.7940 • Fax:715.726.4596 • www.co.chippewa.wi.us •

2021 Rezone Application



Comprehensive zoning consists of written text (commonly referred to as the zoning ordinance) and an official zoning map. The zoning ordinance is a guideline for permitted and conditional uses, which are separated into zoning classifications or districts. The zoning map shows how a town board has designated the particular zoning classifications or districts to parcels of land within their particular jurisdiction. A **REZONE** is where a property owner or other authorized entity seeks to amend the official zoning map, which would allow a use that is currently not permitted on the parcels of land based on the existing zoning classification or district. This is referred to as a zoning map amendment or "rezoning". The requested rezoning change may not be granted if it does not fit with the comprehensive plan and community goals for the respective town and county.

SECTION I: Parcel Owner Information			SECTION II: Agent Information		
Name: Steven Oberlin/Gweneth Good-Oberlin			Name: NANCY AYRES		
Mailing Address: 27 Lae Pl.			Mailing Address: 2020 High Point Dr.		
City: Paia	State: HI	Zip: 96779	City: ALTOONA	State: WI	Zip: 54720
Telephone: 909-660-5500			Telephone: 715-828-1514		
Email Address (Required): GGOOOO@Gmail.Com/Smoberlin@gmail.com			Email Address (Required): NAYRES@TAMBORNINOLLC.COM		
SECTION III: Parcel Information					
Town of: LAFAYETTE			Property Address: 188th St.		
Parcel Number(s): 22808-0144-6578001/22808-0141-07000000			City: CHIPPEWA FALLS	State: WI	Zip: 54729
Existing Zoning District(s): R3			Proposed Zoning District(s): R1		

GENERAL DIRECTIONS:

1. **Complete** this Application form and the required four (4) parts:
   - ☑ Part 1: General Questions related to the request
   - ☑ Part 2: Planning & Zoning Committee Schedule - 2021
   - ☑ Part 3: General Rezoning Process
   - ☑ Part 4: Applicant Acknowledgement/Signature
2. **Submit** the completed application, all required information and a **$350.00** public hearing fee (Make check payable to: Chippewa County Treasurer) by the deadline (as listed in Part 2) to the Chippewa County Department of Planning & Zoning, Room 009, 711 N. Bridge Street, Chippewa Falls, Wisconsin 54729.
3. **Make arrangements** to attend or have a representative attend any local town plan commission or town board meetings, and the required Planning & Zoning public hearing. This presence is needed so that questions can be answered and concerns addressed.

FOR DEPARTMENT OF PLANNING & ZONING STAFF USE:		
Receipt Number: 18004	Appeal Number: 2021-0010	Public Hearing Date: 6-24-21

Attachment: 2021-0010 Oberlin_Tambornino - Rezone Application (05 - 21 : 2021-0010 - Steven Oberlin & Gweneth Good-Oberlin - Rezone)

Chippewa County – 2021 Rezone Application

Once the completed application is received, the Department will prepare a public hearing notice and publish it within the Chippewa Herald. The public hearing notice will include the location and time of the required public hearing before the Chippewa County Planning & Zoning Committee. In addition, your neighbors, the Town Board and any appropriate county or state agencies will be notified. At the public hearing, any party may appear in person or may be represented by an agent or attorney to present information to the Planning & Zoning Committee in support or opposition of the rezone request.

Part 1: General Questions. Please use a separate 8.5" x 11" sheet to answer these questions.

1. As the applicant, do you have legal title to the parcel(s)? If you **do not** have legal title to the property, please have the property owner sign this application.
2. Identify the parcel(s) that are or will be part of this rezone request. If needed, an additional sheet listing those parcels can be attached.
3. Describe the present and, if known, any proposed improvements on each parcel of land.
4. Explain why you are requesting to rezone of each parcel. Please identify the proposed use of each parcel.
5. Explain the compatibility of your proposed use(s) with the existing use(s) on adjacent parcels and those in the vicinity of this parcel(s).
6. Discuss any additional issues you feel that supports the consistency of your proposed use with County ordinances and plans as well as any Town ordinances or plans.

Be prepared to give a detailed presentation when called upon at the public hearing before the Planning and Zoning Committee. Prepare an outline of your proposal, something similar to a "business plan", detailing for the Planning & Zoning Committee your proposal. Include any documentation you feel is necessary as part of your presentation in defining your proposal for the Committee and possibly the County Board. It is vital to your application to consult with professionals you feel may be able to assist with your application (i.e. surveyor, attorney, engineer, etc.)

Part 2: Planning & Zoning Committee Schedule - 2021

Applications will not be placed on the appropriate agenda unless they are properly completed and include **ALL** required supporting information or documents **and** payment of the public hearing fee. Applicants are encouraged to consult with staff of the Department of Planning & Zoning prior to the filing of the application. This is an important step to insure that all pertinent issues are identified and to determine what information in addition to the application forms might be necessary in order for the department to accept and process your application. Please CIRCLE or HIGHLIGHT the meeting you intend on attending:

Application Deadline	Public Hearing
December 21, 2020	January 21, 2021
January 21, 2021	February 18, 2021
February 18, 2021	March 18, 2021
March 25, 2021	April 22, 2021
April 22, 2021	May 20, 2021
May 27, 2021	June 24, 2021
June 24, 2021	July 22, 2021
July 22, 2021	August 19, 2021
August 26, 2021	September 23, 2021
September 23, 2021	October 21, 2021
October 21, 2021	November 18, 2021
November 18, 2021	December 16, 2021

*Note: Applications and all supporting information are due at **12:00 Noon** on the designated date.*
Note: Typically, the Planning & Zoning Committee meetings start at 4:30 PM on the designated dates above.

Part 3: General Rezoning Process:

(A) The rezone application is filed with the Department of Planning & Zoning. This includes the legal description of the parcels to be rezoned, a written statement addressing the questions as listed in Part 1 and any other information your feel will aid in a decision on this request.

Attachment: 2021-0010 Oberlin_Tambornino - Rezone Application (05 - 21 : 2021-0010 - Steven Oberlin & Gweneth Good-Oberlin - Rezone)

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(B) The Town Board will be notified of the rezone application. The Town Board can recommend approval or denial of a rezoning request. If the Town Board denies a rezone request, the Planning & Zoning Committee can only recommend an approval with modification to the rezone request or deny the rezone request.

(C) A Class 2 Public Hearing Notice will be published in the Chippewa Herald detailing the request and the date and time of the Public Hearing.

(D) Property owners of the land and those property owners within 400' (or maybe a greater distance) of the requested rezone change are notified directly by mail as well as the Town Board Chair and Town Clerk. The notice to the property owners will generally contain a portion of the public hearing notice and information pertaining to meetings to be held at the Town level (plan commission, town board, etc) as well as the Public Hearing in front of the Planning & Zoning Committee.

(E) General maps (location map, aerial view and existing zoning districts map) will be prepared for the request by the Department.

(F) A department staff report is prepared and sent to the Planning & Zoning Committee, while comments from the general public are solicited.

(G) Following the Public Hearing, the Planning & Zoning Committee will make a motion to either approve, approve with modification or deny the rezoning request. If the rezone request receives an approval or approval with modification an ordinance amendment will be prepared and placed on the next County Board meeting agenda for their approval.

(H) If the County Board approves the rezone and the town board files an objection to the approval, the town board will then have 45 days to veto the rezone request following the applicable state statutes.

(I) If the rezone request receives County Board approval, the final step is the publication of the amendment in the Chippewa Herald. Once published, the zoning district amendment takes effect. The entire process from application deadline to final publication can take two months or more to complete depending upon the scheduling of hearing dates.

Part 4: Applicant Acknowledgement/Signature

This application must be signed by the property owner or in case of an agreement to purchase the property, a letter from the property owner acknowledging the potential buyer is seeking the rezone.

- I certify that the information I have provided in this application is true, accurate and complete.
- I or a representative will have an opportunity to present to the Planning & Zoning Committee information in favor of this request.
- I have the authority to allow the staff of the Department of Planning & Zoning and Planning & Zoning Committee member's access to the property to conduct necessary inspections related to this request.
- I understand that I cannot speak to any member of the Planning & Zoning Committee about this application, except at the public hearing.
- I understand that I cannot direct any written communication about this application to a member of the Planning & Zoning Committee, unless I also file a copy with the Department of Planning & Zoning and direct additional copies to each person who has registered an interest in this application.
- I also understand that if I or my representative fail to appear in front of the Planning & Zoning Committee during the designated public hearing or my failure to observe the above mentioned rules, my request may be **DENIED**.

Signed: DocuSigned by: Steven Oberlin DocuSigned by: Gwenneth Good-Oberlin Date: 5/25/2021

Owner/Agent: Steven Oberlin Gwenneth Good-Oberlin

Part 5: Planning & Zoning Department Mailing List

Applicant
Property Owner Owners within 400'
Planning & Zoning Committee Members
Town Board Chair & Clerk
County Board Supervisor
News Media
Others
Wisconsin DNR
US Army Corp of Engineers
Wisconsin DOT

Attachment: 2021-0010 Oberlin_Tambornino - Rezone Application (05 - 21 : 2021-0010 - Steven Oberlin & Gweneth Good-Oberlin - Rezone)

Part 1: General Description

1. Currently the legal title is held by Steven Oberlin and Gweneth Good-Oberlin. On June 4th, 2021 this property is scheduled to be sold to Curt and Tammy Tambornino. The Oberlin's have signed the application, but the Tambornino's or their representative will be at the June 24th, 2021 hearing. Agents helping the Oberlin's and the Tambornino's with this application include: Patrick Rebman, Chippewa Valley Real Estate, 715-495-5245, Patrick@CV-RE.com and Nancy Ayres, Tambornino LLC, 715-828-1514, nayres@tamborninollc.com

2. Parcels that Curt and Tammy Tambornino wish to build a single family home (one home) on parcels 22808-0141-07000000, 22808-0144-03750000 & 22808-0144-65780001. These three parcels make up 8.7 acres of vacant land on 188th St, Chippewa Falls

3. Present property is vacant land with Lake Wissota access in a residential area of Lafayette Township. Proposed improvements would include construction of a new single family home, in-ground swimming pool and additional garage for car/boat storage done in the similar style as the new home.

4. Currently parcels 22808-0144-65780001 and 22808-0141-07000000 are zoned R3 for what is understood to be for condo development. The request is to have them both rezoned to R1 for building a single family home.

5. All developed property surrounding these parcels are residential. The development of these lots will be consistent with the adjacent properties.

6. Currently the two parcels that are being requested to be rezoned are zoned R3 which allows for condo development. It seems that rezoning the two parcels R1 for a single family use would be most desirable to adjacent property owners by eliminating multi-family type housing, neighborhood traffic and help maintain all the other single family home values in that neighborhood.

Attachment: 2021-0010 Oberlin_Tambornino - Rezone Application (05 - 21 : 2021-0010 - Steven Oberlin & Gweneth Good-Oberlin - Rezone)

CHIPPEWA COUNTY
DEPARTMENT OF PLANNING & ZONING

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Land Management | Land Planning | Land Records & G.I.S. | POWTS & Wells

Date: June 21, 2021

To: Chuck Hull, Chair Planning & Zoning Committee

From: Douglas Clary, Director

Re: Oblerin, Good-Oblerin & Tambornino Rezone Request

Rezone Information – 2021-0010

1. **Appellant Name:** Nancy Ayres Agent on behalf of Curt & Tammy Tambornino
2. **Property Owners:** Steven Oberlin & Gweneth Good-Oberlin
3. **General Property Location:** See Public Hearing Notices and Maps for exact location.
4. **Type of Appeal:** Rezone from Residential 3 (R3) to Residential 1 (R1).
5. **Town of Lafayette Recommendation:** The Town Board will meet on Monday, June 21, 2021 to review and take action on this rezone request
6. **Staff Comments:** Single family residences are located to the north and the south. Two-family dwellings and one four-family dwelling unit are located to the east.
7. **Staff Recommendations:** I would recommend **APPROVAL** of the rezone request.

CC: File

Attachment: 2021-0010 Oberlin_Tambornino - Rezone - Staff Report (05 - 21 : 2021-0010 - Steven Oberlin & Gweneth Good-Oberlin - Rezone)

CHIPPEWA COUNTY, WISCONSIN

EXECUTIVE AUDIT SUMMARY (EAS)

DECEMBER 31, 2020



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

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Attachment: 2020 Executive Audit Report (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
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DECEMBER 31, 2020

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Attachment: 2020 Executive Audit Report (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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Attachment: 2020 Executive Audit Report (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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, 2020. 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

Our report on internal control included the following deficiency in internal controls over financial reporting:

Significant Deficiency – Limited Segregation of Duties

An essential part of internal control is that procedures be properly segregated and the results of their performance be adequately reviewed. This is normally accomplished by assigning duties so that 1) no one person handles a transaction from beginning to end, and 2) incompatible duties between functions are not handled by the same person. In addition, a review of these completed duties should be performed by an individual independent of those functions. The limited size of the County's staff in some departments responsible for accounting and financial duties precludes a complete segregation of incompatible duties. As a result, the County does not have effective controls to safeguard assets, and prevent or detect misstatements. This condition increases the possibility that errors or irregularities may occur and not be detected on a timely basis. This is not unusual in governments of your size, but County officials should continue to be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

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. We reported that the County complied with these requirements and that we did not identify any material weaknesses in the related internal controls.

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APPENDIX A

FORMAL REQUIRED COMMUNICATIONS

Executive Committee of the 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, Wisconsin (the County) for the year ended December 31, 2020, and have issued our report thereon dated July 20, 2021. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards require that we provide you with the following information related to our audit.

Significant audit findings

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 fiscal year ended December 31, 2020, the County adopted GASB Statement No. 84, *Fiduciary Activities*. The implementation of GASB Statement No. 84 resulted in the addition of a Statement of Changes in Fiduciary Net Position.

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.

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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:

Estimated Useful Lives of Depreciable Capital Assets – Management's estimate of depreciation and the useful lives of capital assets is based on authoritative guidance and past experience.

Estimated Current Portion of Compensated Absences Payable – Management's estimate of the amount of the year-end compensated absences payable balance to be taken by employees within one year of December 31, 2020 is based on historical trends and anticipated leave time activity.

Estimated Claims Payable – Management's estimate of claims payable accrued in the insurance internal service funds at December 31, 2020 is based on outside authoritative guidance.

Actuarial Assumptions – The actuarial assumptions used for other postemployment benefits and the Wisconsin Retirement System pension related items are outlined in the notes to the basic financial statements.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are 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.

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 has corrected all such 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.

Attachment: 2020 Executive Audit Report (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

Disagreements with management

For purposes of this letter, a disagreement with management is 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.

Management representations

We have received certain representations from management that are included in the management representation letter dated July 20, 2021.

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. The following summarizes the significant findings or issues arising from the audit that were discussed, or the subject of correspondence, with management:

- Lack of segregation of duties.

Other audit findings or issues

We have provided a separate letter to you dated July 20, 2021, communicating internal control related matters identified during the audit.

Other information in documents containing audited financial statements

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 schedule of expenditures of federal awards (SEFA) and schedule of state financial assistance (SSFA) 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 SEFA and SSFA to determine that the SEFA and SSFA comply with the requirements of the Uniform Guidance and the State Single Audit Guide, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA and SSFA are appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA and SSFA 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 20, 2021.

Attachment: 2020 Executive Audit Report (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

With respect to the combining and individual 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 20, 2021.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

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

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
July 20, 2021

Attachment: 2020 Executive Audit Report (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)



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APPENDIX B

NEW ACCOUNTING AND REPORTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may restate portions of these financial statements in future periods. Listed below are the statements and a short summary of the standard's objective.

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. This statement, effective immediately when issued in May of 2020, postponed the effective dates by one year of certain provisions contained in certain pronouncements. The specific pronouncements that this statement effected relevant to the County are as follows:

New accounting standards originally effective for the December 31, 2020 financial statements include:

GASB Statement No. 87, *Leases*. This statement establishes authoritative guidance for accounting for leases. In addition to defining how to record leasing transactions, the statement also defines requirements for reporting leasing arrangement details within the financial statements.

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APPENDIX C

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.

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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.

	12/31/2020	12/31/2019	12/31/2018	12/31/2017
General Fund Balance Sheet Summary:				
Cash and Investments	$ 22,697,113	$ 26,349,462	$ 21,501,124	$ 22,321,065
Taxes Receivable:				
Current Taxes Receivable	17,416,017	16,935,347	16,584,968	16,206,444
Delinquent Taxes Receivable	1,116,380	970,906	843,862	1,073,493
Tax Deeds Owned by County	37	8,835	39,489	23,944
Accounts Receivable	662,746	1,014,927	1,034,286	865,879
Due from Other Funds	3,045,550	117,506	3,259,160	1,091,507
Other Assets	103,321	88,862	74,367	86,244
Total Assets	$ 45,041,164	$ 45,485,845	$ 43,337,256	$ 41,668,576
Payables	$ 1,624,379	$ 2,763,994	$ 2,474,117	$ 2,163,088
Unearned Revenue & Deferred Inflows of Resources	17,549,274	17,095,641	16,653,379	16,439,257
Total Liabilities & Deferred Inflows of Resources	19,173,653	19,859,635	19,127,496	18,602,345
Fund Balance:				
Nonspendable - Delinquent Taxes	1,116,417	979,741	883,351	1,097,437
Nonspendable - Other Purposes	103,321	88,862	74,367	86,244
Assigned	12,364,810	13,029,778	12,508,952	11,493,375
Unassigned	**12,282,963**	**11,527,829**	**10,743,090**	**10,389,175**
Total Fund Balance	25,867,511	25,626,210	24,209,760	23,066,231
	$ 45,041,164	$ 45,485,845	$ 43,337,256	$ 41,668,576
% of Unassigned Fund Balance to General Fund Expenditures	**37.1%**	**34.2%**	**33.5%**	**35.1%**
Revenues	$ 30,624,704	$ 31,225,169	$ 30,475,214	$ 28,657,357
Expenditures	**(33,120,881)**	**(33,676,835)**	**(32,058,011)**	**(29,578,237)**
Transfers In	3,525,449	3,932,644	3,250,718	2,982,792
Transfers Out	(787,971)	(64,528)	(524,392)	(65,000)
Net Change in Fund Balance	**$ 241,301**	**$ 1,416,450**	**$ 1,143,529**	**$ 1,996,912**

Attachment: 2020 Executive Audit Report (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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.

	12/31/2020	12/31/2019	12/31/2018	12/31/2017
Special Revenue Fund Balances:				
Human Services	$ 42,972	$ 44,181	$ 482,684	$ 1,000,000
County Sales Tax	10,879,414	7,971,310	7,727,953	7,280,480
C.D.B.G. Grant Fund	440,049	140,632	239,412	225,712
WRRWC Fund	-	-	-	-
Public Health	200,000	92,083	122,134	156,103
Shelter Care	25,712	25,712	25,712	25,712
Dog Licenses	1,000	1,000	1,000	1,000
Aging and Disability Resource Center	550,000	550,848	550,000	560,292
Land Management	287,689	350,000	345,703	298,336
Jail Assessment Fees	114,939	120,026	114,057	102,737
Economic Development	402,665	525,669	404,742	353,815
	$ 12,944,440	$ 9,821,461	$ 10,013,397	$ 10,004,187

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.

	12/31/2020	12/31/2019	12/31/2018	12/31/2017
Capital Project Fund Balances:				
2018 Capital Projects Fund	$ -	$ 5,007,087	$ 6,034,174	$ -
2020 Capital Projects Fund	3,000,832	-	-	-
	$ 3,000,832	$ 5,007,087	$ 6,034,174	$ -

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.

	12/31/2020	12/31/2019	12/31/2018	12/31/2017
Debt Service Fund Balances:				
2011/12 Capital Projects Debt	$ -	$ -	$ -	$ 812
2011 Refunding Bonds	-	614,709	614,709	612,716
2013 Capital Projects Debt	4,801	4,801	4,801	4,801
2018 Capital Projects Debt	94,458	94,458	402,474	-
2020 Capital Projects Debt	733,652	-	-	-
	$ 832,911	$ 713,968	$ 1,021,984	$ 618,329

Attachment: 2020 Executive Audit Report (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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			
	12/31/2020	12/31/2019	12/31/2018	12/31/2017
Balance Sheet Summary:				
Cash and Investments	$ 2,094,003	$ 1,068,348	$ -	$ 93,782
Accounts Receivable	1,298,113	1,624,559	2,414,781	2,127,049
Property Held for Resale	1,718,645	1,718,645	1,854,644	1,680,530
Capital Assets (Net)	22,653	22,653	22,653	22,653
	$ 5,133,414	$ 4,434,205	$ 4,292,078	$ 3,924,014
Current Liabilities	$ 4,589	$ 20,653	$ 301,722	$ 4,589
Net Position:				
Net Investment in Capital Assets	22,653	22,653	22,653	22,653
Unrestricted	5,106,172	4,390,899	3,967,703	3,896,772
	$ 5,133,414	$ 4,434,205	$ 4,292,078	$ 3,924,014
Income Statement Summary:				
Operating Income (Loss)	$ 215,273	$ 423,196	$ 92,816	$ 1,425,264
Nonoperating Rev (Expenses)	-	-	(21,885)	(105,217)
Transfers In	500,000	-	-	49,000
Change in Net Position	**$ 715,273**	**$ 423,196**	**$ 70,931**	**$ 1,369,047**

Attachment: 2020 Executive Audit Report (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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			
	12/31/2020	12/31/2019	12/31/2018	12/31/2017
Summary Balance Sheets:				
Current Assets	$ 7,000,854	$ 6,468,530	$ 6,006,879	$ 6,976,739
Restricted Assets - WRS	766,112	-	787,237	-
Capital Assets (Net)	10,713,880	11,037,033	11,270,357	10,704,292
Deferred Outflows - WRS & OPEB	1,965,348	2,604,053	1,486,963	1,673,968
	$ 20,446,194	$ 20,109,616	$ 19,551,436	$ 19,354,999
Current Liabilities	$ 1,423,702	$ 1,373,505	$ 1,554,692	$ 1,644,333
Noncurrent Accrued Employee Leave	229,432	164,796	135,365	128,996
WRS Liability	-	944,967	-	217,805
Other Postemployment Benefits	656,584	528,469	575,615	130,966
Deferred Inflows - WRS & OPEB	2,393,377	1,368,589	1,558,613	685,243
Net Position:				
Net Investment in Capital Assets	10,713,880	11,037,033	11,270,357	10,704,292
Restricted	766,112	-	787,237	-
Unrestricted	4,263,107	4,692,257	3,669,557	5,843,364
Total Net Position	15,743,099	15,729,290	15,727,151	16,547,656
	$ 20,446,194	$ 20,109,616	$ 19,551,436	$ 19,354,999
Income Statement Summary:				
Operating Income (Loss)	$ (2,510,231)	$ (2,656,441)	$ (1,983,369)	$ (1,891,813)
Nonoperating Rev (Expenses)	(22,750)	(23,549)	(2,309)	(7,843)
Contributions and Transfers	2,546,790	2,682,129	1,503,392	1,587,947
Change in Accounting Principle	-	-	(338,219)	-
Change in Net Position	$ 13,809	$ 2,139	$ (820,505)	$ (311,709)

	Self-Funded Workers' Compensation			
	12/31/2020	12/31/2019	12/31/2018	12/31/2017
Summary Balance Sheets:				
Current Assets	$ 1,561,995	$ 1,774,787	$ 2,097,966	$ 2,324,087
Current Liabilities	$ 561,995	$ 774,787	$ 1,097,966	$ 1,018,651
Net Position:				
Unrestricted	1,000,000	1,000,000	1,000,000	1,305,436
	$ 1,561,995	$ 1,774,787	$ 2,097,966	$ 2,324,087
Income Statement Summary:				
Operating Income (Loss)	$ 716,227	$ 745,584	$ 216,819	$ 646,793
Nonoperating Rev (Expenses)	2,643	11,799	9,760	4,315
Contributions and Transfers	(718,870)	(757,383)	(532,015)	-
Change in Net Position	$ -	$ -	$ (305,436)	$ 651,108

Attachment: 2020 Executive Audit Report (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

Financial Statement Notations

Item #

6 Internal Service Funds (continued):

	Self-Funded Liability Insurance			
	12/31/2020	**12/31/2019**	**12/31/2018**	**12/31/2017**
Summary Balance Sheets:				
Current Assets	$ 266,451	$ 333,237	$ 488,898	$ 283,590
Investment in WMMIC	750,327	750,327	750,327	750,327
	$ 1,016,778	$ 1,083,564	$ 1,239,225	$ 1,033,917
Current Liabilities	$ 724,901	$ 727,793	$ 870,378	$ 719,664
Net Position:				
Unrestricted	291,877	355,771	368,847	314,253
	$ 1,016,778	$ 1,083,564	$ 1,239,225	$ 1,033,917
Income Statement Summary:				
Operating Income (Loss)	$ (94,253)	$ (53,363)	$ (484,573)	$ (192,118)
Nonoperating Rev (Expenses)	30,359	40,287	39,167	43,779
Contributions and Transfers	-	-	500,000	-
Change in Net Position	$ (63,894)	$ (13,076)	$ 54,594	$ (148,339)

	Flexible Benefits Fund			
	12/31/2020	**12/31/2019**	**12/31/2018**	**12/31/2017**
Summary Balance Sheets:				
Current Assets	$ 122,133	$ 79,151	$ 82,817	$ 81,126
Current Liabilities	$ 45,303	$ -	$ -	$ -
Net Position:				
Unrestricted	76,830	79,151	82,817	81,126
	$ 122,133	$ 79,151	$ 82,817	$ 81,126
Income Statement Summary:				
Operating Income (Loss)	$ (8,321)	$ (9,666)	$ (4,309)	$ (4,608)
Contributions and Transfers	6,000	6,000	6,000	6,000
Change in Net Position	$ (2,321)	$ (3,666)	$ 1,691	$ 1,392

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Financial Statement Notations

Item #					
7	**Long-Term Obligations**				
		12/31/2020	**12/31/2019**	**12/31/2018**	**12/31/2017**
	General Obligation Bonds	$ -	$ -	$ 835,000	$ 1,645,000
	General Obligation Notes	10,160,000	8,725,000	9,450,000	4,050,000
		10,160,000	8,725,000	10,285,000	5,695,000
	Vested Employee Benefits:				
	General County	2,153,096	1,863,264	1,870,138	1,671,904
	Highway	566,971	496,414	493,484	462,074
		$ 12,880,067	$ 11,084,678	$ 12,648,622	$ 7,828,978
	General Obligation Debt as Percent of Debt Limitation	**3.1%**	**2.9%**	**3.7%**	**2.1%**

Attachment: 2020 Executive Audit Report (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2020



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CHIPPEWA COUNTY, WISCONSIN
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INDEPENDENT AUDITORS' REPORT

The County Board
Chippewa County, Wisconsin

Report on the Financial Statements

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, (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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The County Board
Chippewa County, Wisconsin

Opinions

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, Wisconsin, as of December 31, 2020, 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.

Emphasis of a Matter

Change in Accounting Principle

During the year ended December 31, 2020, the County adopted GASB Statement No. 84, *Fiduciary Activities.* The implementation of GASB Statement No. 84 resulted in the addition of a Statement of Changes in Fiduciary Net Position related to the Custodial Fund activity. Our auditors' opinion was not modified with respect to the implementation of this standard.

Other Matters

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 schedules, and pension plan schedules be presented to supplement the basic financial statements. Such information, 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 the County's basic financial statements. The individual and combining fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual and combining fund statements are 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. Such 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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

The County Board
Chippewa County, Wisconsin

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County for the year ended December 31, 2019 (not presented herein), and have issued or report thereon dated July 24, 2020, 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 2019 individual and combining fund statements 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 2019 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2019 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 2019 individual and combining fund statements are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2019.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2021 on our consideration of 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 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 County's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
July 20, 2021

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020

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, 2020. We encourage readers to consider the information presented here in conjunction with the County's financial statements, which begin on page 16 following this narrative.

FINANCIAL HIGHLIGHTS

Key financial highlights for the year ended December 31, 2020 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 $173,422,465 (net position). Of this amount, $115,975,990 represented the County's investment in capital assets, net of related debt, $15,314,793 was held for restricted purposes, and $42,131,682 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 $4,813,509. Net position related to the governmental activities of the County increased $4,098,236 and net position related to business-type activities increased $715,273.
- At the close of the fiscal year, the County's governmental funds reported combined ending fund balances of $42,645,694, an increase of $1,476,968 from the previous year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was $12,282,963 or 37.1% of total general fund expenditures.
- The County's outstanding general obligation debt increased by $1,435,000 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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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 16 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 sixteen 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, 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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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, 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 four 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 22 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 26 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 28 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 65 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 75 of this report.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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 $173,422,465 at the close of the most recent fiscal year. The largest portion of Chippewa County's net position (66.9%) 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, 2020 and 2019

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Current and Other Assets	$ 94,989,666	$ 86,896,058	$ 5,110,761	$ 4,411,552	$ 100,100,427	$ 91,307,610
Capital Assets	123,286,162	120,262,427	22,653	22,653	123,308,815	120,285,080
Total Assets	218,275,828	207,158,485	5,133,414	4,434,205	223,409,242	211,592,690
Deferred Outflows of Resources	11,019,158	13,173,892	-	-	11,019,158	13,173,892
Long-Term Debt	10,160,000	8,725,000	-	-	10,160,000	8,725,000
Other Long-Term Obligations	2,720,067	2,359,678	-	-	2,720,067	2,359,678
Other Liabilities	14,643,118	18,599,840	4,589	20,653	14,647,707	18,620,493
Total Liabilities	27,523,185	29,684,518	4,589	20,653	27,527,774	29,705,171
Deferred Inflows of Resources	33,478,161	26,452,455	-	-	33,478,161	26,452,455
Net Position:						
Net Investment in Capital Assets	115,953,337	116,459,125	22,653	22,653	115,975,990	116,481,778
Restricted	15,314,793	13,721,439	-	-	15,314,793	13,721,439
Unrestricted	37,025,510	34,014,840	5,106,172	4,390,899	42,131,682	38,405,739
Total Net Position	$ 168,293,640	$ 164,195,404	$ 5,128,825	$ 4,413,552	$ 173,422,465	$ 168,608,956

An additional portion of Chippewa County's net position (8.8%) represents resources that are subject to other restrictions on how they may be used. The remaining $42,131,682 of total net position (24.3%) may be used to meet the County's ongoing obligations to citizens and creditors. It is important to note that $5,106,172 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 2020, 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 $4,813,509 during the current fiscal year. The increase consisted of an increase in net position related to governmental activities in the amount of $4,098,236 and an increase in net position related to business-type activities in the amount of $715,273.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020

The following is a summary of the changes in the County's net position for the years ended December 31, 2020 and 2019:

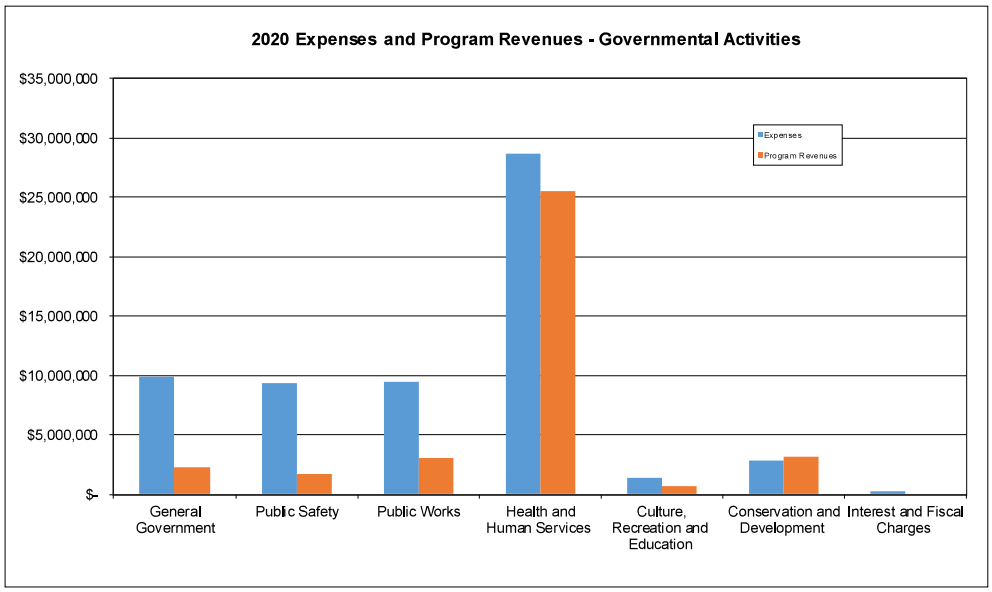
Condensed Statement of Changes in Net Position
Years Ended December 31, 2020 and 2019

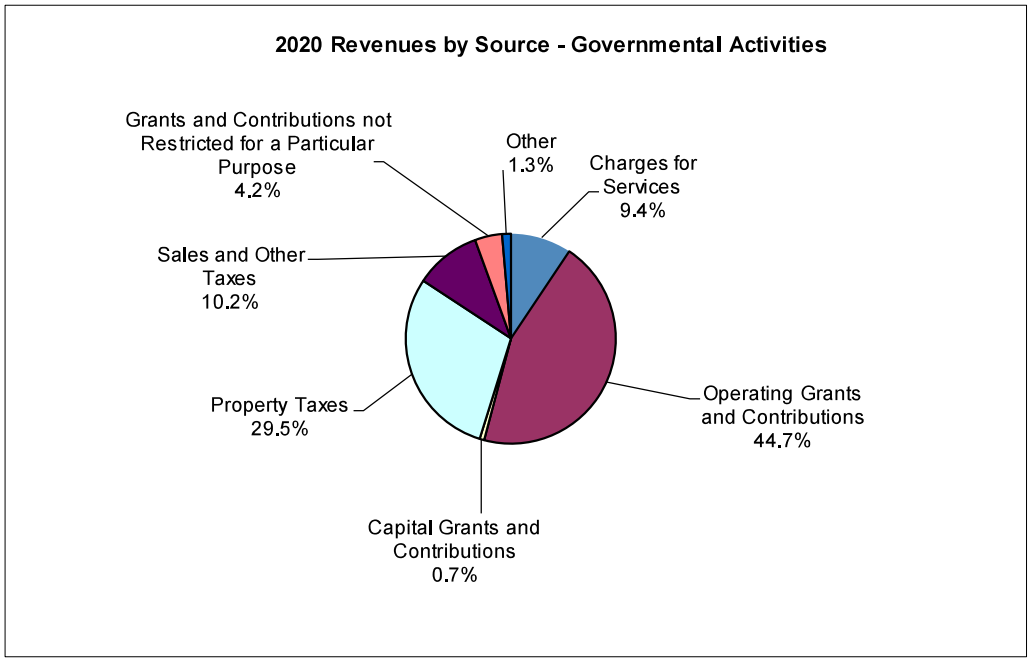
	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for Services	$ 6,236,414	$ 11,606,440	$ 250,000	$ 382,001	$ 6,486,414	$ 11,988,441
Operating Grants and Contributions	29,649,488	24,559,819	-	-	29,649,488	24,559,819
Capital Grants and Contributions	459,429	489,455	-	-	459,429	489,455
General Revenues:						
Property Taxes	19,543,812	19,136,194	-	-	19,543,812	19,136,194
Sales/Other Taxes	6,736,629	7,107,935	-	-	6,736,629	7,107,935
State and Federal Aids Not Restricted to Specific Programs	2,789,060	2,816,049	-	-	2,789,060	2,816,049
Other	881,900	1,636,467	3,750	63,830	885,650	1,700,297
Total Revenues	66,296,732	67,352,359	253,750	445,831	66,550,482	67,798,190
Expenses:						
General Government	9,875,473	9,495,400	-	-	9,875,473	9,495,400
Public Safety	9,286,038	10,139,280	-	-	9,286,038	10,139,280
Public Works	9,456,647	15,684,353	-	-	9,456,647	15,684,353
Health and Human Services	28,704,358	27,010,939	-	-	28,704,358	27,010,939
Culture, Recreation and Education	1,371,434	1,148,568	-	-	1,371,434	1,148,568
Conservation and Development	2,772,518	3,143,845	-	-	2,772,518	3,143,845
Interest and Fiscal Charges	232,028	221,048	-	-	232,028	221,048
Farm Land Development	-	-	38,477	22,635	38,477	22,635
Total Expenses	61,698,496	66,843,433	38,477	22,635	61,736,973	66,866,068
Transfers	(500,000)	-	500,000	-	-	-
Change in Net Position	4,098,236	508,926	715,273	423,196	4,813,509	932,122
Net Position - Beginning of Year	164,195,404	163,686,478	4,413,552	3,990,356	168,608,956	167,676,834
Net Position - End of Year	$ 168,293,640	$ 164,195,404	$ 5,128,825	$ 4,413,552	$ 173,422,465	$ 168,608,956

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 (29.5%), operating grants/contributions (44.7%), and charges for services (9.4%).

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020





Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2020

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, 2020, the County's governmental funds reported combined ending fund balances of $42,645,694, an increase of $1,476,968 from the previous year. The governmental funds comprising this balance are shown below:

	Fund Balances at: December 31, 2020						Current Year
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total	Change
Major Funds:							
General Fund	$ 1,219,738	$ -	$ -	$ 12,364,810	$ 12,282,963	$ 25,867,511	$ 241,301
Human Services Fund	15,448	-	27,524	-	-	42,972	(1,209)
CDBG Grant Fund	-	440,049	-	-	-	440,049	299,417
County Sales Tax Fund	-	-	10,879,414	-	-	10,879,414	2,908,104
WRRWC Fund	-	-	-	-	-	-	-
Debt Service Fund	-	-	832,911	-	-	832,911	118,943
Nonmajor Funds:							
Special Revenue Funds	-	340,651	1,241,354	-	-	1,582,005	(83,333)
Capital Projects Funds	-	3,000,832	-	-	-	3,000,832	(2,006,255)
	$ 1,235,186	$ 3,781,532	$ 12,981,203	$ 12,364,810	$ 12,282,963	$ 42,645,694	$ 1,476,968

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 78.1% of total general fund expenditures reported on the statement of revenues, expenditures and changes in fund balances while the unassigned balance represented 37.1% of the same amount.

The general fund's total fund balance increased $241,301 during the year; while the unassigned portion of the fund increased $755,134. The primary factor in the increase in fund balance was unexpended continuing appropriations.

The County's human services fund decreased $1,209 during the year and had a balance of $42,972 at year-end. This balance was committed by the County for financing future human services program expenditures.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

The CDBG grant fund balance increased $299,417 during the year and had a balance of $440,049 at year-end. This balance, together with the outstanding receivables totaling $9,478,208 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 $2,908,104 during the year and had a balance of $10,879,414 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 debt service fund balance increased $118,943 during the year and had a balance of $832,911 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 decreased $2,089,588 during 2020. 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 2020 totaled $5,128,825.

Condensed Statement of Changes in Net Position for Enterprise Funds
Years Ended December 31, 2020 and 2019

	Farm Land Development	
	2020	2019
Operating Revenues	$ 253,750	$ 445,831
Operating Expenses	38,477	22,635
Operating Income (Loss)	215,273	423,196
Transfers	500,000	-
CHANGES IN NET POSTION	715,273	423,196
Net Position - Beginning of Year	4,413,552	3,990,356
NET POSITION - END OF YEAR	$ 5,128,825	$ 4,413,552

As of December 31, 2020, the County's farm land development fund reported net position of $5,128,825, an increase of $715,273 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.

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The County had four internal service funds during 2020. Net position of the funds at year-end and changes thereto during the year were as follows:

	Net Position at Year End				
Fund	Total	Net Investment in Capital Assets	Restricted	Unrestricted	Change During Year
Highway Department	$ 15,743,099	$ 10,713,880	$ 766,112	$ 4,263,107	$ 13,809
Self-Funded Insurance Funds:					
Workers' Compensation	1,000,000	-	-	1,000,000	-
Liability Insurance	291,877	-	-	291,877	(63,894)
Flexible Benefits	76,830	-	-	76,830	(2,321)
Total	$ 17,111,806	$ 10,713,880	$ 766,112	$ 5,631,814	$ (52,406)

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 2020 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 2019 not included in the original budget. Although the final budget reflects a decrease in the general fund balance during 2020, the County ended the year with a positive budget variance for expenditures primarily due to unexpended continuing appropriations.

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, 2020 and 2019 was $123,308,815 and $120,285,080, respectively, (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment, vehicles, and highway infrastructure. The net increase in the governmental activities capital assets was $3,023,735.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

Capital Assets (Net of Accumulated Depreciation)
December 31, 2020 and 2019

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Land and Land Rights	$ 5,123,908	$ 5,123,533	$ 22,653	$ 22,653	$ 5,146,561	$ 5,146,186
Construction Work in Progress	4,703,110	3,500,336	-	-	4,703,110	3,500,336
Gravel Pits and Quarries	72,687	91,290	-	-	72,687	91,290
Land Improvements	5,357,216	4,796,874	-	-	5,357,216	4,796,874
Buildings and Improvements	14,977,848	15,544,429	-	-	14,977,848	15,544,429
Equipment and Vehicles	9,874,016	10,243,894	-	-	9,874,016	10,243,894
Highway Infrastructure	83,177,377	80,962,071	-	-	83,177,377	80,962,071
Total	$ 123,286,162	$ 120,262,427	$ 22,653	$ 22,653	$ 123,308,815	$ 120,285,080

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, 2020, Chippewa County had outstanding $13,295,284 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, 2020 and 2019

	Governmental Activities		Business-Type Activities		Totals Outstanding		% Change
	2020	2019	2020	2019	2020	2019	
General Obligation Debt:							
Notes	$ 10,160,000	$ 8,725,000	$ -	$ -	$ 10,160,000	$ 8,725,000	16.4
Other Long-Term Obligations:							
Bond Premiums	415,217	367,628	-	-	415,217	367,628	12.9
Estimated Employee Leave	2,720,067	2,359,678	-	-	2,720,067	2,359,678	15.3
Total	$ 13,295,284	$ 11,452,306	$ -	$ -	$ 13,295,284	$ 11,452,306	16.1

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, 2020 totaled $10,160,000, approximately 3.1% of the maximum legal limit of $324,724,895. Additional information on Chippewa County's long-term debt is reported in Note 2.E following the financial statements.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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 2017-2021:

Levy Year	Collection Year	County Tax Rate	County Levy	Uncollected Taxes as of December 31	Percent of County Levy Collected
2020	2021	3.26%	$ 19,953,142	–In Process of Collection–	
2019	2020	3.43	19,543,812	1,116,380	94.29 %
2018	2019	3.64	19,136,194	970,906	94.93 %
2017	2018	3.69	18,728,228	843,862	95.49 %
2016	2017	3.68	18,103,129	1,073,493	94.07

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 2016 through 2020. The County's Equalized Valuation outside of Tax Incentive Districts (TID) and once TID valuations are included have both increased the last four years.

Year Ending December 31,	Equalized Valuation (TID-IN)	Equalized Valuation (TID-OUT)
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
2017	5,328,054,600	5,078,001,200
2016	5,147,835,300	4,912,661,000

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Economic Factors and Next Year's Budget and Rates

The overall tax rate for the 2021 budget year decreased from a rate of $3.43/$1000 of assessed value to a rate of $3.26/$1000, an overall decrease of 4.96%. The resultant overall tax levy increased from a dollar amount of $19,543,812 to $19,953,142 - an overall increase of 2.09%.

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 2020, a total of $4,383,222 was transferred from the sales tax fund as follows:

Property Tax Credit	$	1,481,913
Debt Service Fund		1,867,038
Airport Debt Contribution		130,271
IT Equipment Replacement and Data Center		215,000
IT Sound and Video Equipment Replacement		89,000
Jail Washer/Dryer Project and Huber Lobby Restructure		400,000
Vehicle Fleet Pool Purchases		200,000
Total	$	4,383,222

The sales tax fund generated $6,237,213 in sales tax revenues and interest earnings during 2020. In the budget year of 2021 the County approved the use of sales tax dollars as follows:

Property Tax Credit	$	1,548,967
Debt Service Fund		1,800,025
Airport Debt Contribution		131,574
Highway Construction		1,300,000
IT Equipment Replacement and Data Center		245,000
Land Conservation		50,000
Facilities Projects		303,900
Sheriff Capital Improvement		225,000
Vehicle Fleet Pool Purchases		200,000
Total	$	5,804,466

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, 2020

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	$ 41,387,365	$ 2,094,003	$ 43,481,368
Departmental Cash and Investments	173,969	-	173,969
Cash and Investments Held by Fiscal Agent	685,627	-	685,627
Investment in Wisconsin Municipal Insurance Company	750,327	-	750,327
Taxes Receivable	21,069,559	-	21,069,559
Accounts Receivable	1,822,053	-	1,822,053
Due from Other Governments	11,641,773	-	11,641,773
Long-Term Receivables	9,756,290	-	9,756,290
Prepaid Items and Other Assets	3,343,208	-	3,343,208
Restricted Assets:			
Wisconsin Retirement System Net Pension Asset	4,359,495	-	4,359,495
Noncurrent Assets:			
Notes Receivable	-	1,298,113	1,298,113
Property Held for Resale	-	1,718,645	1,718,645
Capital Assets:			
Capital Assets Not Being Depreciated	9,827,018	22,653	9,849,671
Capital Assets Being Depreciated	224,203,694	-	224,203,694
Accumulated Depreciation	(110,744,550)	-	(110,744,550)
Total Assets	218,275,828	5,133,414	223,409,242
DEFERRED OUTFLOWS OF RESOURCES			
Wisconsin Retirement System Pension Related	10,184,674	-	10,184,674
Other Postemployment Benefits Related	273,598	-	273,598
State Life Insurance Postemployment Benefits Related	560,886	-	560,886
Total Deferred Outflows of Resources	11,019,158	-	11,019,158
LIABILITIES			
Vouchers and Accounts Payable	6,621,377	-	6,621,377
Accrued Payables	1,279,590	-	1,279,590
Accrued Interest Payable	136,521	-	136,521
Payroll Taxes and Withholdings	573,798	-	573,798
Due to Other Governments	1,413,011	-	1,413,011
Unearned Revenues	1,103,871	-	1,103,871
Special Deposits	-	4,589	4,589
Long-Term Liabilities:			
Total Other Postemployment Benefits Liability	1,670,755	-	1,670,755
State Life Insurance Net Postemployment Benefits Liability	1,428,978	-	1,428,978
Amounts Due Within One Year	3,498,277	-	3,498,277
Amounts Due in More Than One Year	9,797,007	-	9,797,007
Total Liabilities	27,523,185	4,589	27,527,774
DEFERRED INFLOWS OF RESOURCES			
Subsequent Year's Property Taxes	19,953,142	-	19,953,142
Wisconsin Retirement System Pension Related	13,055,858	-	13,055,858
Other Postemployment Benefits Related	200,094	-	200,094
State Life Insurance Postemployment Benefits Related	269,067	-	269,067
Total Deferred Inflows of Resources	33,478,161	-	33,478,161
NET POSITION			
Net Investment in Capital Assets	115,953,337	22,653	115,975,990
Restricted for:			
Debt Service	696,390	-	696,390
Housing/Business Loan Programs	9,918,257	-	9,918,257
Pension Plan	4,359,495	-	4,359,495
Other	340,651	-	340,651
Unrestricted	37,025,510	5,106,172	42,131,682
Total Net Position	$ 168,293,640	$ 5,128,825	$ 173,422,465

See accompanying Notes to Financial Statements.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2020

Functions/Programs	Expenses	Program Revenues: Charges For Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Primary Government:							
Governmental Activities:							
General Government	$ 9,875,473	$ 1,619,576	$ 683,389	$ -	$ (7,572,508)	$ -	$ (7,572,508)
Public Safety	9,286,038	983,908	672,996	-	(7,629,134)	-	(7,629,134)
Public Works	9,456,647	340,219	2,227,873	459,429	(6,429,126)	-	(6,429,126)
Health and Human Services	28,704,358	2,216,545	23,298,764	-	(3,189,049)	-	(3,189,049)
Culture, Recreation, and Education	1,371,434	252,481	421,300	-	(697,653)	-	(697,653)
Conservation and Development	2,772,518	823,685	2,345,166	-	396,333	-	396,333
Interest and Fiscal Charges	232,028	-	-	-	(232,028)	-	(232,028)
Total Governmental Activities	61,698,496	6,236,414	29,649,488	459,429	(25,353,165)	-	(25,353,165)
Business-Type Activities							
Farm Land Development	38,477	250,000	-	-	-	211,523	211,523
Total Primary Government	$ 61,736,973	$ 6,486,414	$ 29,649,488	$ 459,429	(25,353,165)	211,523	(25,141,642)
GENERAL REVENUES							
Taxes:							
Property Taxes, Levied for General Purposes					19,543,812	-	19,543,812
County Sales Taxes					6,221,526	-	6,221,526
Other Taxes					515,103	-	515,103
State and Federal Aids not Restricted to Specific Function					2,789,060	-	2,789,060
Interest and Investment Earnings					448,489	-	448,489
Miscellaneous					433,411	3,750	437,161
Transfers					(500,000)	500,000	-
Total General Revenues and Transfers					29,451,401	503,750	29,955,151
CHANGE IN NET POSITION					4,098,236	715,273	4,813,509
Net Position - Beginning of Year					164,195,404	4,413,552	168,608,956
NET POSITION - END OF YEAR					$ 168,293,640	$ 5,128,825	$ 173,422,465

See accompanying Notes to Financial Statements.

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
BALANCE SHEET –
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	General Fund	Human Services Fund	CDBG Grant Fund	County Sales Tax Fund	WRRWC Fund	Debt Service Fund	Other Governmental Funds	Total
ASSETS								
Treasurer's Cash and Investments	$ 22,531,580	$ 41,599	$ -	$ 9,846,040	$ -	$ 832,911	$ 4,167,029	$ 37,419,159
Departmental Cash and Investments	165,533	-	-	-	5,311	-	3,025	173,869
Cash and Investments Held by Fiscal Agent	-	-	467,892	-	-	-	-	467,892
Taxes Receivable	18,532,434	2,100,035	-	-	240,601	-	196,489	21,069,559
Accounts Receivable	128,737	61,954	-	1,033,374	547,449	-	20,524	1,792,038
Due from Other Governmental Units	534,009	541,201	264,316	-	7,959,647	-	831,662	10,130,835
Due from Other Funds	3,045,550	-	-	-	-	-	-	3,045,550
Prepaid Items	103,321	15,448	-	-	-	-	-	118,769
Long-Term Receivables	-	-	9,478,208	-	-	-	278,082	9,756,290
Total Assets	$ 45,041,164	$ 2,760,237	$ 10,210,416	$ 10,879,414	$ 8,753,008	$ 832,911	$ 5,496,811	$ 83,973,961
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Vouchers and Accounts Payable	$ 1,050,581	$ 601,756	$ 242,159	$ -	$ 4,295,707	$ -	$ 153,346	$ 6,343,549
Payroll Deductions	573,798	-	-	-	-	-	-	573,798
Due to Other Governmental Units	-	-	20,000	-	1,383,092	-	9,919	1,413,011
Due to Other Funds	-	-	30,000	-	2,833,608	-	181,942	3,045,550
Unearned Revenues	133,257	15,474	-	-	-	-	94,196	242,927
Total Liabilities	1,757,636	617,230	292,159	-	8,512,407	-	439,403	11,618,835
DEFERRED INFLOWS OF RESOURCES								
Subsequent Year's Property Taxes	17,416,017	2,100,035	-	-	240,601	-	196,489	19,953,142
Unavailable Revenue - Long-Term Receivables	-	-	9,478,208	-	-	-	278,082	9,756,290
Total Deferred Inflows of Resources	17,416,017	2,100,035	9,478,208	-	240,601	-	474,571	29,709,432
FUND BALANCES								
Nonspendable	1,219,738	15,448	-	-	-	-	-	1,235,186
Restricted	-	-	440,049	-	-	-	3,341,483	3,781,532
Committed	-	27,524	-	10,879,414	-	832,911	1,241,354	12,981,203
Assigned	12,364,810	-	-	-	-	-	-	12,364,810
Unassigned	12,282,963	-	-	-	-	-	-	12,282,963
Total Fund Balances	25,867,511	42,972	440,049	10,879,414	-	832,911	4,582,837	42,645,694
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 45,041,164	$ 2,760,237	$ 10,210,416	$ 10,879,414	$ 8,753,008	$ 832,911	$ 5,496,811	$ 83,973,961

See accompanying Notes to Financial Statements.

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2020

Total Fund Balances - Governmental Funds		$ 42,645,694
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	9,544,252	
Buildings	29,150,607	
Machinery/Equipment	7,872,596	
Vehicles	210,055	
Infrastructure	146,824,963	
Construction Work in Progress	4,703,110	
Accumulated Depreciation	(89,882,227)	112,572,282
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.		9,756,290
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)	3,593,383	
Deferred Outflows of Resources	8,394,878	
Deferred Inflows of Resources	(10,761,496)	1,226,765
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	(10,160,000)	
Accrued Interest Payable	(136,521)	
Vacation, Compensatory and Sick Leave Liability	(2,153,096)	
Total Other Postemployment Benefits Liability	(1,311,577)	
OPEB Related Deferred Outflows of Resources	214,780	
OPEB Related Deferred Inflows of Resources	(157,078)	
State Life Insurance Net Other Postemployment Benefits Liability	(1,131,572)	
State Life Insurance OPEB Related Deferred Outflows of Resources	444,152	
State Life Insurance OPEB Related Deferred Inflows of Resources	(213,068)	(14,603,980)
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		(415,217)
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.		15,743,099
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.		1,368,707
Net Position of Governmental Activities		$ 168,293,640

See accompanying Notes to Financial Statements.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2020

	General Fund	Human Services Fund	CDBG Grant Fund	County Sales Tax Fund	WRRWC Fund	Debt Service Fund	Other Governmental Funds	Total
REVENUES								
Taxes	$ 17,450,450	$ 2,102,679	$ -	$ 6,221,526	$ 240,601	$ -	$ 265,185	$ 26,280,441
Intergovernmental	8,459,760	5,219,682	1,822,101	-	13,869,653	-	3,473,155	32,844,351
Licenses and Permits	747,091	-	-	-	-	-	237,206	984,297
Fines and Forfeits	159,544	-	-	-	-	-	34,887	194,431
Public Charges for Services	2,667,241	249,704	-	-	833,269	-	359,358	4,109,572
Intergovernmental Charges for Services	257,010	-	-	-	578,077	-	-	835,087
Miscellaneous:								
Investment Income	426,005	25	2,876	15,687	-	-	25,080	469,673
Increase (Decrease) in Fair Value of Investments	(54,186)	-	-	-	-	-	-	(54,186)
Rent	26,040	-	-	-	-	-	-	26,040
Sale of Property	2,057	-	-	-	-	-	-	2,057
Other	483,692	-	439,419	-	-	-	213,724	1,136,835
Total Revenues	30,624,704	7,572,090	2,264,396	6,237,213	15,521,600	-	4,608,595	66,828,598
EXPENDITURES								
General Government	9,982,995	-	-	-	-	-	-	9,982,995
Public Safety	10,108,182	-	-	-	-	-	1,685,861	11,794,043
Public Works	7,256,843	-	-	-	-	-	-	7,256,843
Health and Human Services	1,418,537	7,334,830	-	-	16,010,069	-	3,902,325	28,665,761
Culture, Recreation, and Education	1,467,317	-	-	-	-	-	-	1,467,317
Conservation and Development	2,887,007	-	1,964,979	-	-	-	250,670	5,102,656
Debt Service:								
Principal Retirement	-	-	-	-	-	1,565,000	-	1,565,000
Interest and Fiscal Charges	-	-	-	-	-	302,038	-	302,038
Debt Issuance Costs	-	-	-	-	-	28,334	-	28,334
Total Expenditures	33,120,881	7,334,830	1,964,979	-	16,010,069	1,895,372	5,838,856	66,164,987
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,496,177)	237,260	299,417	6,237,213	(488,469)	(1,895,372)	(1,230,261)	663,611
OTHER FINANCING SOURCES (USES)								
Long-Term Debt Issued	-	-	-	-	-	-	3,000,000	3,000,000
Premium on Debt	-	-	-	-	-	147,277	-	147,277
Transfers In	3,525,449	250,000	-	1,054,113	488,469	1,867,038	15,000	7,200,069
Transfers Out	(787,971)	(488,469)	-	(4,383,222)	-	-	(3,874,327)	(9,533,989)
Total Other Financing Sources (Uses)	2,737,478	(238,469)	-	(3,329,109)	488,469	2,014,315	(859,327)	813,357
NET CHANGE IN FUND BALANCES	241,301	(1,209)	299,417	2,908,104	-	118,943	(2,089,588)	1,476,968
Fund Balances - Beginning of Year	25,626,210	44,181	140,632	7,971,310	-	713,968	6,672,425	41,168,726
FUND BALANCES - END OF YEAR	$ 25,867,511	$ 42,972	$ 440,049	$ 10,879,414	$ -	$ 832,911	$ 4,582,837	$ 42,645,694

See accompanying Notes to Financial Statements.

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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, 2020

Net Change in Fund Balances - Total Governmental Funds		$ 1,476,968
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 expense. In the current period, these these amounts are:		
Capital Outlays Reported in Governmental Fund Statements	$ 7,269,765	
Depreciation Expense Reported in the Statement of Activities	(3,771,095)	3,498,670
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:		(151,782)
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.		1,302,990
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 deferrec outflows and inflows of resources.		(49,894)
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)
Repayment of long-term debt is reported as an expenditure in governmenta 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		1,565,000
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.		(147,277)
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. activities.		
Highway Department Fund	13,809	
Insurance Funds	(66,215)	(52,406)
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	99,688	
Net Change in Accrued Interest Payable	(1,344)	
Net Change in Compensated Absences Liability	(289,832)	
Net Change in Total Other Postemployment Benefits Liability and Related Deferred Outflows of Resources	(75,610)	
Net Change State Life Insurance Net Other Postemployment Benefits Liability and Related Deferred Outflows and Inflows of Resources	(76,935)	(344,033)
Change in Net Position of Governmental Activities		$ 4,098,236

See accompanying Notes to Financial Statements.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF NET POSITION –
PROPRIETARY FUNDS
DECEMBER 31, 2020

	Business-Type Activities - Farm Land Development Enterprise Fund	Governmental Activities - Internal Service Funds
ASSETS		
CURRENT ASSETS		
Treasurer's Cash and Investments	$ 2,094,003	$ 3,968,206
Departmental Cash and Investments	-	100
Cash and Investments Held by Fiscal Agent	-	217,735
Accounts Receivable	-	30,015
Due from Other Governmental Units	-	1,510,938
Other Assets - Materials and Supplies	-	3,194,946
Prepaid Items	-	29,493
Total Current Assets	2,094,003	8,951,433
RESTRICTED ASSETS		
Wisconsin Retirement System Net Pension Asset	-	766,112
NONCURRENT ASSETS		
Notes Receivable	1,298,113	-
Property Held for Resale:		
Land	430,703	-
Land Improvements	1,287,942	-
Capital Assets:		
Not Being Depreciated	22,653	92,696
Depreciable Assets	-	31,483,507
Accumulated Depreciation	-	(20,862,323)
Deposit with Public Entity Risk Pool	-	750,327
Total Noncurrent Assets	3,039,411	11,464,207
Total Assets	5,133,414	21,181,752
DEFERRED OUTFLOWS OF RESOURCES		
Wisconsin Retirement System Pension Related	-	1,789,796
County Other Postemployment Benefits Related	-	58,818
State Life Insurance Postemployment Benefits Related	-	116,734
Total Deferred Outflows of Resources	-	1,965,348
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	-	277,828
Special Deposits	4,589	-
Present Value of Unpaid Losses	-	1,279,590
Unearned Revenue - Cost Pools	-	4,825
Unearned Revenue - Advance for Highway Construction	-	856,119
Current Portion of Long-Term Liabilities:		
Estimated Employee Leave Liability	-	337,539
Total Current Liabilities	4,589	2,755,901
LONG-TERM LIABILITIES (NET OF CURRENT PORTION):		
Total Other Postemployment Benefits Payable	-	359,178
State Life Insurance Net Postemployment Benefits Liability	-	297,406
Estimated Employee Leave Liability	-	229,432
Total Long-Term Liabilities	-	886,016
Total Liabilities	4,589	3,641,917
DEFERRED INFLOWS OF RESOURCES		
Wisconsin Retirement System Pension Related	-	2,294,362
County Other Postemployment Benefits Related	-	43,016
State Life Insurance Postemployment Benefits Related	-	55,999
Total Deferred Inflows of Resources	-	2,393,377
NET POSITION		
Investment in Capital Assets	22,653	10,713,880
Restricted	-	766,112
Unrestricted	5,106,172	5,631,814
Total Net Position	$ 5,128,825	$ 17,111,806

See accompanying Notes to Financial Statements.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2020

	Business-Type Activities - Farm Land Development Enterprise Fund	Governmental Activities - Internal Service Funds
OPERATING REVENUES	$ 253,750	$ 12,810,644
OPERATING EXPENSES	38,477	14,707,222
OPERATING INCOME (LOSS)	215,273	(1,896,578)
NONOPERATING REVENUES (EXPENSES):		
Interest Revenue	-	7,059
Dividend Revenue	-	25,943
Loss on Disposal of Property	-	(2,306)
Nonoperating Depreciation	-	(20,444)
Total Nonoperating Revenues (Expenses)	-	10,252
INCOME (LOSS) BEFORE TRANSFERS	215,273	(1,886,326)
TRANSFERS:		
Transfers from General Fund	500,000	37,971
Transfers from Sales Tax Fund	-	200,000
Transfers from Capital Projects Fund	-	3,383,932
Transfers to General Fund	-	(733,870)
Transfers to Sales Tax Fund	-	(1,054,113)
Total Contributions and and Transfers	500,000	1,833,920
CHANGE IN NET POSITION	715,273	(52,406)
Net Position - Beginning of Year	4,413,552	17,164,212
NET POSITION - END OF YEAR	$ 5,128,825	$ 17,111,806

See accompanying Notes to Financial Statements.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2020

	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	$ -	$ 7,958,355
Third Parties	-	5,100,282
Cash Received from Employees	-	291,378
Cash Received from Land Use	3,750	-
Cash Received from the Sale of Property	576,446	-
Cash Paid to Suppliers for Goods and Services	(54,541)	(3,996,458)
Cash Paid for Employee Services	-	(8,917,900)
Cash Paid for Insurance Claims	-	(480,122)
Cash Paid for Insurance Premiums	-	(245,412)
Net Cash Provided (Used) by Operating Activities	525,655	(289,877)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers to Sales Tax Special Revenue Fund	-	(854,113)
Transfer from General Fund	500,000	-
Transfer from Capital Projects Fund	-	3,383,932
Transfer to General Fund	-	(695,899)
Net Cash Provided by Noncapital Financing Activities	500,000	1,833,920
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Cash Received from Salvage of Capital Assets	-	20,966
Cash Payments for Acquisition of Capital Assets	-	(1,085,916)
Net Cash Used by Capital and Related Financing Activities	-	(1,064,950)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on Investments	-	42,444
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,025,655	521,537
Cash and Cash Equivalents - Beginning of Year	1,068,348	3,664,504
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 2,094,003	$ 4,186,041

See accompanying Notes to Financial Statements.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS (CONTINUED) – PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2020

	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)	$ 215,273	$ (1,896,578)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:		
Depreciation	-	1,346,750
Depletion of Gravel Pits and Quarries	-	18,603
Net Change in Wisconsin Pension System Related Items:		
Asset / Liability	-	(1,711,079)
Deferred Outflows of Resources	-	770,764
Deferred Inflows of Resources	-	992,761
Net Change in County OPEB Related Items:		
Asset / Liability	-	19,795
Deferred Outflows of Resources	-	(39,282)
Deferred Inflows of Resources	-	31,755
Net Change in LRLIF OPEB Related Items:		
Asset / Liability	-	108,320
Deferred Outflows of Resources	-	(92,777)
Deferred Inflows of Resources	-	272
(Increase) Decrease in Assets:		
Accounts Receivable	326,446	139,731
Due from Other Governmental Units	-	406,124
Inventory	-	(304,851)
Prepayments	-	(24,637)
Increase (Decrease) in Liabilities:		
Accounts Payable	(16,064)	100,688
Accrued Liabilities	-	(219,163)
Deferred Inflows	-	(360)
Advance for Highway Construction	-	(7,270)
Accrued Benefits	-	70,557
Net Cash Provided (Used) by Operating Activities	$ 525,655	$ (289,877)
RECONCILIATION OF CASH AND INVESTMENTS TO CASH AND CASH EQUIVALENTS:		
Cash and Investments per Statement of Net Position:		
Treasurer's Cash and Investments	$ 2,094,003	$ 3,968,206
Departmental Cash and Investments	-	100
Cash and Investments Held by Fiscal Agents	-	217,735
Total Cash and Investments	$ 2,094,003	$ 4,186,041

See accompanying Notes to Financial Statements.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS
DECEMBER 31, 2020

	Custodial Funds
ASSETS	
Treasurer's Cash and Investments	$ 383,271
Departmental Cash and Investments	460,041
Taxes Receivable	670
Total Assets	843,982
LIABILITIES	
Due to Other Governmental Units	361,761
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	$ 482,221

See accompanying Notes to Financial Statements.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2020

	Custodial Funds
ADDITIONS	
Contributions:	
Individuals	$ 632,464
Fines and Forfeitures	865,945
Property Tax Collections for Other Governments	48,316,363
Licenses and Fees Collected for State	1,657,833
Miscellaneous	1,013,389
Total Additions	52,485,994
DEDUCTIONS	
Payments of Property Tax to Other Governments	48,316,363
Distributions to Participants	624,433
Payments to State	2,521,389
Payments to Local Governments	49,129
Payments to Others	2,608,243
Total Deductions	54,119,557
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(1,633,563)
Fiduciary Net Position - Beginning of Year, as Previously Reported	-
Change in Accounting Principle	2,115,784
Fiduciary Net Position - Beginning of Year, as Restated	2,115,784
FIDUCIARY NET POSITION - END OF YEAR	$ 482,221

See accompanying Notes to Financial Statements.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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.

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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.

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 two years 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.

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 methods, and estimated useful lives of capital assets reported in the government-wide statements are as follows:

	Capitalization Threshold	Depreciation 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
Infrastructure	5,000	Straight-Line	25-50 Years

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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)

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.

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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

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, 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.

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 2 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The County's cash and investments balances at December 31, 2020 as shown in the financial statements are as follows:

Governmental Funds	$ 38,060,920
Proprietary Funds	7,030,371
Fiduciary Funds	843,312
Total	$ 45,934,603

The above cash and investments balances consisted of the following:

Treasurer's Cash and Investments:		
Deposits at Financial Institutions	$ 6,090,270	
Deposits in State Local Government		
Pooled-Investment Fund	22,796,018	
Investments in Federal Agency Securities	15,164,987	$ 44,051,275
Departmental Cash and Investments:		
Deposits at Financial Institutions	631,595	
Petty Cash Funds	2,415	634,010
Cash and Investments Held by Fiscal Agents:		
Funds Held by WMMIC	1,012,801	
Funds Held by Chippewa County Housing Authority	236,517	1,249,318
Total Cash and Investments at December 31, 2020		$ 45,934,603

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, 2020, the County's deposits were not exposed to custodial credit risk.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Investments

The County's investments at December 31, 2020 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 2020 was 30 days.

Certificates of Deposit and U.S. Government Agencies and Instrumentalities Obligations. The County's investments in these obligations at December 31, 2020 are summarized as follows:

		Investment Maturities (in Years)			
Description	Totals	< 1	1 to 2	2 to 3	> 3
Money Market Fund	$ 40,123	$ 40,123	$ -	$ -	$ -
Certificates of Deposit	164,476	-	164,476	-	-
Gov't Agency Debt Instruments:					
U.S. Treasuries	1,618,094	1,618,094	-	-	-
FFCB	2,251,720	-	-	-	2,251,720
FHLB	5,430,344	1,300,591	-	490,016	3,639,737
FNMA	216,588	-	-	-	216,588
FHLMC	5,592,943	-	838	-	5,592,105
GNMA	55,298	-	654	-	54,644
Total	$ 15,369,586	$ 2,958,808	$ 165,968	$ 490,016	$ 11,754,794

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.

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Investments (Continued)

As of December 31, 2020, the County's investments were rated as follows:

Type	Credit Quality Rating	Amount
U.S. Treasuries	AA+	$ 1,618,094
FFCB	AA+	2,251,720
FHLB	AA+	5,430,344
FNMA	AA+	216,588
FHLMC	AA+	5,592,943
GNMA	Not Rated	55,298
Certificates of Deposit	Not Rated	164,476
Money Market Fund	Not Rated	40,123
LGIP	Not Rated	22,796,018

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.

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, 2020, the investment portfolio was concentrated as follows (investment holdings individually greater than 5% of the total investment portfolio):

Type	Amount	Percentage
LGIP	$ 22,796,018	59.7%
FHLMC	5,592,943	14.7%
FHLB	5,430,344	14.2%
FFCB	2,251,720	5.9%
	$ 36,071,025	

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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	$ 1,618,094	$ -	$ -	$ 1,618,094
FFCB	-	2,251,720	-	2,251,720
FNMA	-	216,588	-	216,588
FHLB	-	5,430,344	-	5,430,344
FHLMC	-	5,592,943	-	5,592,943
GNMA	-	55,298	-	55,298
Certificates of Deposit	-	164,476	-	164,476
Money Market Fund	-	40,123	-	40,123
Total	$ 1,618,094	$ 13,751,492	$ -	15,369,586
Investments Measured at Amortized Cost - LGIP Funds				22,796,018
Total Investments				$ 38,165,604

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, 2020 the County had outstanding five installment loans totaling $278,082. 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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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, 2020 the County had four hundred ninety-seven (497) loans outstanding totaling $9,478,208 under two revolving loan programs as follows. Two hundred thirty-eight (238) loans totaling $3,052,984 were outstanding under a loan program for Chippewa County residents which was funded by grants received in previous years. The County also had two hundred fifty-nine (259) loans outstanding totaling $6,425,224 under a regional loan program funded by Community Development Block Grants which were awarded to Chippewa County in 2013 and 2018. 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.

C. Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

Governmental Activities

	Beginning Balance	Additions	Transfers	Deletions	Ending Balance
General County Assets:					
Capital Assets Not Being Depreciated:					
Land	$ 4,148,926	$ -	$ -	$ -	$ 4,148,926
Highway Right-of-Ways	881,911	375	-	-	882,286
Construction Work in Progress	3,499,613	4,008,761	(2,730,578)	74,686	4,703,110
Total Capital Assets Not Being Depreciated	8,530,450	4,009,136	(2,730,578)	74,686	9,734,322
Capital Assets Being Depreciated:					
Land Improvements	8,693,442	41,394	809,416	-	9,544,252
Buildings and Improvements	29,037,550	-	113,057	-	29,150,607
Machinery and Equipment	7,498,687	376,711	98,723	101,525	7,872,596
Vehicles	225,005	-	-	14,950	210,055
Highway Infrastructure:					
Roadways	119,986,268	2,842,524	-	921,300	121,907,492
Bridges	22,083,800	-	1,709,382	154,100	23,639,082
Structures	396,103	-	-	-	396,103
Total Capital Assets Being Depreciated	187,920,855	3,260,629	2,730,578	1,191,875	192,720,187
Total Capital Assets	196,451,305	7,269,765	-	1,266,561	202,454,509
Accumulated Depreciation:					
Land Improvements	4,040,325	277,478	-	-	4,317,803
Buildings and Improvements	15,358,279	562,081	-	-	15,920,360
Machinery and Equipment	6,145,585	586,398	-	24,429	6,707,554
Vehicles	177,622	8,538	-	14,950	171,210
Highway Infrastructure	61,504,100	2,336,600	-	1,075,400	62,765,300
Total Accumulated Depreciation	87,225,911	3,771,095	-	1,114,779	89,882,227
Net Capital Assets - General County	$ 109,225,394	$ 3,498,670	$ -	$ 151,782	$ 112,572,282

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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	723	-	-	723	-
Total Capital Assets Not Being Depreciated	93,419	-	-	723	92,696
Capital Assets Being Depreciated:					
Land Improvements	453,303	-	-	-	453,303
Gravel Pits and Quarries*	91,290	-	-	18,603	72,687
Buildings and Improvements	7,713,183	143,906	-	-	7,857,089
Vehicles Nonhighway Fleet	1,777,918	275,313	-	101,814	1,951,417
Machinery and Equipment	20,784,714	670,822	-	306,525	21,149,011
Total Capital Assets Being Depreciated	30,820,408	1,090,041	-	426,942	31,483,507
Total Capital Assets	30,913,827	1,090,041	-	427,665	31,576,203
Accumulated Depreciation:					
Land Improvements	309,546	12,990	-	-	322,536
Buildings and Improvements	5,848,025	261,463	-	-	6,109,488
Vehicles Nonhighway Fleet	1,031,713	161,200	-	86,542	1,106,371
Machinery and Equipment	12,687,510	931,541	-	295,123	13,323,928
Total Accumulated Depreciation	19,876,794	1,367,194	-	381,665	20,862,323
Net Capital Assets - Highway Department	$ 11,037,033	$ (277,153)	$ -	$ 46,000	$ 10,713,880
Capital Assets Not Being Depreciated	$ 8,623,869	$ 4,009,136	$ (2,730,578)	$ 75,409	$ 9,827,018
Capital Assets Being Depreciated	218,741,263	4,350,670	2,730,578	1,618,817	224,203,694
Total Capital Assets	227,365,132	8,359,806	-	1,694,226	234,030,712
Accumulated Depreciation	107,102,705	5,138,289	-	1,496,444	110,744,550
Net Capital Assets - Governmental Activities	$ 120,262,427	$ 3,221,517	$ -	$ 197,782	$ 123,286,162

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

Depreciation was charged to governmental functions as follows:

General County:	
General Government	$ 864,791
Public Safety	463,710
Public Works	2,336,600
Health and Human Services	1,812
Culture, Recreation, and Education	85,674
Conservation and Development	18,508
Total	3,771,095
Highway Department:	
Transportation	1,367,194
Total	$ 5,138,289

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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, 2020 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	181,942
General Fund	WRRWC Fund	2,833,608
Total		$ 3,045,550

The above interfund balance was for temporary financing of operating expenditures and is expected to be repaid in 2021. 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	$ 2,316,184
General Fund	Land Management Fund	251,595
General Fund	ADRC Fund	22,742
General Fund	Public Health Fund	216,058
General Fund	Workers' Compensation Fund	718,870
Land Management Fund	Highway Department Fund	15,000
Debt Service Fund	County Sales Tax Fund	1,867,038
Highway Department Fund	General Fund	31,971
Highway Department Fund	County Sales Tax Fund	200,000
Highway Department Fund	2018 Capital Projects Fund	3,383,932
WRRWC Fund	Human Services Fund	488,469
Flexible Benefits Fund	General Fund	6,000
Human Services Fund	General Fund	250,000
Farm Land Development Fund	General Fund	500,000
Sales Tax Fund	Highway Department Fund	1,054,113
Total		$ 11,321,972

The transfers from the County sales tax fund consisted of the amount of county sales tax collections applied to the 2020 budget. The remaining items were budgeted transfers for construction and working capital.

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NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations

Changes in Long-Term Obligations

Changes in long-term obligations of the County for the year ended December 31, 2020 were as follows:

	Balances 1/1/20	Additions	Reductions	Balances 12/31/20	Amounts Due Within One Year
Long-Term Debt:					
Governmental Activities:					
General Obligation Notes	$ 8,725,000	$ 3,000,000	$ 1,565,000	$ 10,160,000	$ 1,545,000
Unamortized Debt Premium	367,628	147,277	99,688	415,217	111,792
Total Long-Term Debt	$ 9,092,628	$ 3,147,277	$ 1,664,688	$ 10,575,217	$ 1,656,792
Other Long-Term Obligations (Governmental Activities):					
Governmental Funds:					
Employee Leave Liability	$ 1,863,264	$ 289,832	$ -	$ 2,153,096	$ 1,503,946
Highway Internal Service Fund:					
Employee Leave Liability	496,414	70,557	-	566,971	337,539
Total Other Long-Term Obligations	$ 2,359,678	$ 360,389	$ -	$ 2,720,067	$ 1,841,485

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.

Current Year Borrowing

On October 1, 2020, the County issued general obligation notes in the amount of $3,000,000 to provide funding for 2020 capital improvement projects. The notes carry an interest rate of 1.0% to 3.0% with annual maturities from February 1, 2021 through February 1, 2029.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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, 2020 and annual requirements for their retirement were as follows:

Description	Year	Principal	Interest	Total
Promissory Notes, $3,000,000, issued 10/29/13, due 8/1/21, interest at 2.00%-2.50%	2021	$ 450,000	$ 5,625	$ 455,625
Promissory Notes, $8,135,000, issued 10/1/18, due 2/1/28, interest at 3.00%-4.00%	2021	950,000	249,400	1,199,400
	2022	725,000	215,900	940,900
	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
		6,710,000	1,093,200	7,803,200
Promissory Notes, $3,000,000, issued 10/1/20, due 2/1/29, interest at 1.00%-3.00%	2021	145,000	64,492	209,492
	2022	850,000	62,900	912,900
	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
		3,000,000	251,067	3,251,067
Total General Obligation Debt		$ 10,160,000	$ 1,349,892	$ 11,509,892

The above annual debt service requirements are summarized as follows:

Year Ending December 31,	Principal	Interest	Total
2021	$ 1,545,000	$ 319,517	$ 1,864,517
2022	1,575,000	278,800	1,853,800
2023	1,325,000	227,900	1,552,900
2024	1,015,000	185,075	1,200,075
2025	1,050,000	146,050	1,196,050
2026-2029	3,650,000	192,550	3,842,550
Total	$ 10,160,000	$ 1,349,892	$ 11,509,892

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, 2020, the County's debt limit amounted to $324,724,895 and indebtedness subject to the limitation totaled $10,160,000.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Governmental Fund Balances

The governmental fund balances reported on the fund financial statements at December 31, 2020 consisted of the following:

	Total	Nonspendable	Restricted	Committed	Assigned	Unassigned
Major Funds:						
General Fund						
Delinquent Taxes	$ 1,116,417	$ 1,116,417	$ -	$ -	$ -	$ -
Prepaid Items	103,321	103,321	-	-	-	-
Environmental Site Assessment	121,554	-	-	-	121,554	-
Environmental Impact Fee	38,496	-	-	-	38,496	-
Economic Development	7,868	-	-	-	7,868	-
Criminal Justice Coordinator	70,973	-	-	-	70,973	-
County Administrator	250,000	-	-	-	250,000	-
Computer Equipment Outlay	281,232	-	-	-	281,232	-
Courthouse	718,063	-	-	-	718,063	-
Facilities Improvement	441,465	-	-	-	441,465	-
Rifle Range	8,751	-	-	-	8,751	-
Radio Towers	76,756	-	-	-	76,756	-
Security Plan	1,100,756	-	-	-	1,100,756	-
Property and Liability Insurance	14,701	-	-	-	14,701	-
Employee Health Program	1,607,772	-	-	-	1,607,772	-
Copy Machine	28,114	-	-	-	28,114	-
Register of Deeds	187,234	-	-	-	187,234	-
Youth Court Programs	16,412	-	-	-	16,412	-
Snowmobile Patrol	55,234	-	-	-	55,234	-
Water Safety Patrol	75,387	-	-	-	75,387	-
K-9	39,581	-	-	-	39,581	-
All Terrain Vehicle Patrol	13,633	-	-	-	13,633	-
Sheriff's Department Equipment & Tower	3,341,737	-	-	-	3,341,737	-
Sheriff's Department Training	58,826	-	-	-	58,826	-
Jail Canteen	105,751	-	-	-	105,751	-
UW-Extension	1,663	-	-	-	1,663	-
Extension Education Programs	48,386	-	-	-	48,386	-
Wildlife Damage and Abatement Programs	214	-	-	-	214	-
State Forestry Programs	8,427	-	-	-	8,427	-
Wildlife Habitat Management	1,858	-	-	-	1,858	-
Special Conservation Projects	301,765	-	-	-	301,765	-
Snowmobile Trails	17,933	-	-	-	17,933	-
All Terrain Vehicle Trails	7,936	-	-	-	7,936	-
Old Abe Trail Project	25,858	-	-	-	25,858	-
Forest & Trails Tax Deed Projects	246,920	-	-	-	246,920	-
County Parks Capital Improvements	391,840	-	-	-	391,840	-
County Parks Tax Deed Projects	147,538	-	-	-	147,538	-
Recycling Programs	161,661	-	-	-	161,661	-
Soil and Water Resource Management	39,555	-	-	-	39,555	-
Nonmetallic Mining	77,410	-	-	-	77,410	-
Urban Stormwater Program	9,555	-	-	-	9,555	-
Conservation Reserve Enhancement Programs	58,883	-	-	-	58,883	-
Lake Protection Program	2,681	-	-	-	2,681	-
Groundwater Sampling	59,054	-	-	-	59,054	-
Land Conservation Stewardship Programs	85,600	-	-	-	85,600	-
Building Inspection	200,000	-	-	-	200,000	-
Comprehensive Planning Project	180,697	-	-	-	180,697	-
Platbook/Roadmap Publishing	16,718	-	-	-	16,718	-
Tax Deeds	150,000	-	-	-	150,000	-
Veterans' Relief	20,000	-	-	-	20,000	-
Health Clinics	15,000	-	-	-	15,000	-
Unfunded Benefit Liabilities	1,427,362	-	-	-	1,427,362	-
Unassigned	12,282,963	-	-	-	-	12,282,963
Subtotal General Fund	25,867,511	1,219,738	-	-	12,364,810	12,282,963

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Governmental Fund Balances (Continued)

	Total	Nonspendable	Restricted	Committed	Assigned	Unassigned
Human Services Fund						
Committed for Human Services Programs	$ 27,524	$ -	$ -	$ 27,524	$ -	$ -
CDBG Grant Fund	440,049	-	440,049	-	-	-
County Sales Tax Funded Programs	10,879,414	-	-	10,879,414	-	-
Debt Service Fund	832,911	-	-	832,911	-	-
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	1,000	-	-	1,000	-	-
Aging and Disability Resource Center Programs	550,000	-	-	550,000	-	-
Land Management Program	287,689	-	-	287,689	-	-
Jail Assessments Fees Funded Projects	114,939	-	114,939	-	-	-
County Economic Development Loan Program	402,665	-	-	402,665	-	-
Capital Projects Funds:						
2020 Capital Projects Fund	3,000,832	-	3,000,832	-	-	-
Total Governmental Funds Balances at December 31, 2020	$ 42,645,694	$ 1,235,186	$ 3,781,532	$ 12,981,203	$ 12,364,810	$ 12,282,963

G. Internal Service Funds Net Position

The net position of the County's internal service funds at December 31, 2020 consisted of the following:

	Net Position at Year End				
Fund	Total	Invested in Capital Assets	Restricted	Unrestricted	Change During Year
Highway Department Fund	$ 15,743,099	$ 10,713,880	$ 766,112	$ 4,263,107	$ 13,809
Self-Funded Insurance Funds:					
Workers' Compensation	1,000,000	-	-	1,000,000	-
Liability Insurance	291,877	-	-	291,877	(63,894)
Flexible Benefits Fund	76,830	-	-	76,830	(2,321)
Totals	$ 17,111,806	$ 10,713,880	$ 766,112	$ 5,631,814	$ (52,406)

NOTE 3 OTHER INFORMATION

A. Employee Leave Liability

The County's estimated liability for employee leave at December 31, 2020 totaled $2,720,067 and consisted of $2,153,096 payable from its governmental funds and $566,971 payable from its highway department internal service fund. These liabilities are further discussed on the following page.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 3 OTHER INFORMATION (CONTINUED)

A. Employee Leave Liability (Continued)

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, 2020 totaled $2,573,300 and consisted of $2,015,463 payable from its governmental funds and $557,837 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, 2020 was $137,633 in the governmental funds and $9,134 in the highway department internal service fund.

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 1200 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 Comprehensive Annual Financial Report (CAFR), which can be found at http://etf.wi.gov/publications/cafr.htm.

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.

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NOTE 3 OTHER INFORMATION (CONTINUED)

B. Wisconsin Retirement System Pension Plan Benefits (Continued)

General Information about the Pension Plan (Continued)

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 12/31/2016) 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.

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, 2020 through December 31, 2020, the WRS recognized $1,558,422 in contributions from the employer.

Contribution rates as of December 31, 2020 are:

	Employee	Employer
General (including Teachers)	6.75%	6.75%
Executives & Elected Officials	6.75%	6.75%
Protective with Social Security	6.75%	11.65%
Protective without Social Security	6.75%	16.25%

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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:

Year Ending December 31,	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2010	(1.3)	22.0
2011	(1.2)	11.0
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)

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

At December 31, 2020, the County reported an asset of $4,359,495 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. The County's proportion of the net pension asset was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers. At December 31, 2019, the County's proportion was 0.13520093 percent, which was an increase of 0.00064403 from its proportion measured as of December 31, 2018.

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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)

For the year ended December 31, 2020, the County recognized pension expense of $1,663,474. At December 31, 2020, 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	$ 8,275,317	$ (4,141,242)
Changes of Assumptions	339,720	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(8,912,357)
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	11,215	(2,259)
County Contributions Subsequent to the Measurement Date	1,558,422	-
Total	$ 10,184,674	$ 13,055,858

$1,558,422 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2021	$ (1,313,072)
2022	(979,723)
2023	154,859
2024	(2,291,670)

Actuarial Assumptions. The total pension asset in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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, 2018
Measurement Date of Net Pension Liability (Asset):	December 31, 2019
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 mortality table
Postretirement Adjustments*:	1.9%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% 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 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 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:

	Core Asset Allocation		Variable Asset Allocation	
Asset Class	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%	4.6%
International Equities	N/A	N/A	30%	5.3%
Global Equities	49%	5.1%	N/A	N/A
Fixed Income	24.5%	2.1%	N/A	N/A
Inflation Sensitive Assets	15.5%	1.2%	N/A	N/A
Real Estate	9%	3.5%	N/A	N/A
Private Equity/Debt	8%	7.6%	N/A	N/A
Multi-Asset	4%	4.0%	N/A	N/A
Cash	-10%	0.9%	N/A	N/A
Totals	100%		100%	

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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 7.00% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75% (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, 2019. 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 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 municipal bond 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 7.00 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
County's Proportionate Share of the Net Pension Liability (Asset)	$ 11,226,479	$ (4,359,495)	$ (16,011,803)

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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 Comprehensive Annual Financial Report, which can be found at http://etf.wi.gov/publications/cafr.htm.

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, 2020 are:

Coverage Type	Employer Contribution
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, 2019 are:

Attained Age	Basic
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, 2020 through December 31, 2020, the LRLIF recognized $6,773 in contributions from the employer.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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, 2020, the County reported a liability of $1,428,978 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2019. 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, 2019, the County's proportion was 0.33558300 percent, which was a decrease of 0.01095000 from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the County recognized OPEB expense of $142,427. At December 31, 2020, 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	$ -	$ 64,016
Changes of Assumptions or Other Input	527,157	157,177
Net Difference Between Projected and Actual Earnings on OPEB Investments	26,956	-
Change in proportion and differences between employer contributions and proportionate share of contributions	-	47,874
District Contributions Subsequent to the Measurement Date	6,773	-
Total	$ 560,886	$ 269,067

$6,773 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

Year Ending December 31:	OPEB Expense Amount
2021	$ 48,026
2022	48,026
2023	45,119
2024	42,126
2025	34,848
Thereafter	66,901

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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)

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, 2019
Measurement Date of Net OPEB Liability (Asset)	December 31, 2019
Actuarial Cost Method	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	2.74%
Long-Term Expected Rate of Return	4.25%
Discount Rate	2.87%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality	Wisconsin 2018 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.

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Credit Bonds	Barclays Credit	45%	2.12%
U.S. Long Credit Bonds	Barclays Long Credit	5%	2.90%
U.S. Mortgages	Barclays MBS	50%	1.53%
Inflation			2.20%
Long-Term Expected Rate of Return			4.25%

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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)

The long-term expected rate of return decreased slightly from 5.00% in the prior year to 4.25% in the current year. This change was primarily based on the target asset allocation and capital market expectations. The expected inflation rate also decreased slightly from 2.30% in the prior year to 2.20% in the current year. 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.

Single Discount Rate. A single discount rate of 2.87% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 4.22% for the prior year. 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 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 2.87%, 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 (1.87%) or one-percentage-point higher (3.87%) than the current rate:

		1% Decrease (1.87%)	Current Discount Rate (2.87%)	1% Increase (3.87%)
Proportionate share of the Net OPEB Liability (asset)	12/31/20	$ 1,973,179	$ 1,428,978	$ 1,014,947

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 3 OTHER INFORMATION (CONTINUED)

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

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, 2020, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	15
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	335
	350

Contributions

The County funds its other post-employment benefit on a pay-as-you go basis. For fiscal year 2020, the County contributed an estimated $94,477 to the plan.

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, 2019 and a measurement date of December 31, 2019. At December 31, 2020, the County reported a total OPEB liability of $1,670,755. Changes in the County's total OPEB liability were as follows:

Balances at December 31, 2019	$ 1,547,096
Changes for the year:	
Service Cost	122,426
Interest	62,551
Differences Between Expected and Actual Experience	(173,771)
Changes of Assumptions or Other Input	201,511
Benefit Payments	(89,058)
Net Changes	123,659
Balances at December 31, 2020	$ 1,670,755

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 3 OTHER INFORMATION (CONTINUED)

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

Single-Employer Plan Description (Continued)

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:	2.75%
Municipal Bond Rate Source	Bond Buyer 20 Bond GO Index
Mortality Assumptions	Wisconsin 2018 Mortality Table
Inflation Rate	2.5%

Discount rate

The discount rate used to measure the total OPEB liability was 2.75 percent. The discount rate is based upon all years of projected payments discounted at a municipal bond rate of 2.75%.

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 (1.75%)	Current Discount Rate (2.75%)	1% Increase (3.75%)
Total OPEB Liability	12/31/2020	$ 1,800,245	$ 1,670,755	$ 1,548,963

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	12/31/2020	$ 1,484,080	$ 1,670,755	$ 1,892,710

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 3 OTHER INFORMATION (CONTINUED)

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

Single-Employer Plan Description (Continued)

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

For the year ended December 31, 2020, the County recognized OPEB expense of $182,355. At December 31, 2020, 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	$ -	$ 154,463
Changes of Assumptions or Other Input	179,121	45,631
Contributions Subsequent to the Measurement Date	94,477	-
Total	$ 273,598	$ 200,094

$94,477 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:	OPEB Expense Amount
2021	$ (2,622)
2022	(2,622)
2023	(2,622)
2024	(2,622)
2025	(2,622)
Thereafter	(7,863)

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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 3 OTHER INFORMATION (CONTINUED)

E. Risk Management (Continued)

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, 2020 of $1,000,000.

Changes in claims liability for 2020 and 2019 were as follows:

	2020	2019
Estimated Claims Outstanding January 1	$ 771,227	$ 1,097,418
Current Year Claims and Changes in Estimates	(86,480)	(137,172)
Claim Payments	(128,933)	(189,019)
Estimated Claims Outstanding December 31	$ 555,814	$ 771,227

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.

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, 2020, 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, 2020 and 2019 was $1,031,967 and $978,090, respectively, and represented 3.21% and 3.21%, respectively, of the total member equity at those dates.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 3 OTHER INFORMATION (CONTINUED)

E. Risk Management (Continued)

Liability Insurance Fund (Continued). 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 2020 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 $291,877 and $355,771 at December 31, 2020 and 2019, respectively, and consisted of the following components:

	2020	2019
Accounts Receivable	$ 26,424	$ 35,866
Investment in WMMIC	750,327	750,327
Cash and Investments Held by County	22,292	45,112
Prepaid Items	-	1,703
Deposits with WMMIC	217,735	250,556
Accounts Payable	(1,125)	(267)
Accrued Unpaid Losses	(723,776)	(727,526)
Net Position December 31	$ 291,877	$ 355,771

The liability recorded for unpaid losses at December 31, 2020 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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

NOTE 3 OTHER INFORMATION (CONTINUED)

E. Risk Management (Continued)

Liability Insurance Fund (Continued) Changes in claims liability for 2020 and 2019 were as follows:

	2020	2019
Estimated Claims Outstanding January 1	$ 727,526	$ 869,701
Current Year Claims and Changes in Estimates	102,526	15,603
Claim Payments	(106,276)	(157,778)
Estimated Claims Outstanding December 31	$ 723,776	$ 727,526

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. Change in Accounting Principle

During the fiscal year ended December 31, 2020, the County adopted GASB Statement No. 84, *Fiduciary Activities*. The implementation of GASB Statement No. 84 resulted in the addition of a Statement of Changes in Fiduciary Net Position. Our auditors' opinion was not modified with respect to the implementation of this standard.

H. Stewardship and Accountability

Actual expenditures exceeded budgeted amounts in the Human Services Fund by $1,041,341, and in the WRRWC Fund by $2,058,969. These overages were determined to be necessary and authorized by the Board.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

REQUIRED SUPPLEMENTARY INFORMATION

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

SCHEDULE 1

CHIPPEWA COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	$ 17,360,848	$ 17,360,848	$ 17,450,450	$ 89,602
Intergovernmental	8,411,807	8,411,807	8,459,760	47,953
Licenses and Permits	596,966	596,966	747,091	150,125
Fines and Forfeits	176,000	176,000	159,544	(16,456)
Public Charges for Services	3,291,232	3,316,232	2,667,241	(648,991)
Intergovernmental Charges for Services	277,018	277,018	257,010	(20,008)
Miscellaneous:				
Investment Income	500,000	500,000	426,005	(73,995)
Increase (Decrease) in Fair Value of Investments	-	-	(54,186)	(54,186)
Rent	26,540	26,540	26,040	(500)
Sale of Property	300	300	2,057	1,757
Profit on Tax Deed Sales	(7,500)	(7,500)	75,724	83,224
Other	385,313	385,213	407,968	22,755
Total Revenues	31,018,524	31,043,424	30,624,704	(418,720)
EXPENDITURES				
General Government	10,879,304	11,414,224	9,982,995	1,431,229
Public Safety	10,414,058	13,914,868	10,108,182	3,806,686
Public Works	7,258,361	7,258,361	7,256,843	1,518
Health and Human Services	2,481,948	2,481,948	1,418,537	1,063,411
Culture, Recreation, and Education	1,484,765	1,484,765	1,467,317	17,448
Conservation and Development	3,746,403	3,812,279	2,887,007	925,272
Total Expenditures	36,264,839	40,366,445	33,120,881	7,245,564
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,246,315)	(9,323,021)	(2,496,177)	6,826,844
OTHER FINANCING SOURCES (USES)				
Transfers In	2,674,142	2,674,142	3,525,449	851,307
Transfers Out	-	-	(787,971)	(787,971)
Total Other Financing Sources (Uses)	2,674,142	2,674,142	2,737,478	63,336
NET CHANGE IN FUND BALANCE	(2,572,173)	(6,648,879)	241,301	6,890,180
Fund Balance - Beginning of Year, January 1	25,626,210	25,626,210	25,626,210	-
FUND BALANCE - END OF YEAR	$ 23,054,037	$ 18,977,331	$ 25,867,511	$ 6,890,180

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

SCHEDULE 2

CHIPPEWA COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – HUMAN SERVICES FUND
YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 2,102,679	$ 2,102,679	$ 2,102,679	$ -
Intergovernmental	3,995,439	3,995,439	5,219,682	1,224,243
Public Charges for Services	195,371	195,371	249,704	54,333
Miscellaneous:				
Interest	-	-	25	25
Total Revenues	6,293,489	6,293,489	7,572,090	1,278,601
EXPENDITURES				
Health and Human Services	6,293,489	6,293,489	7,334,830	(1,041,341)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	237,260	237,260
OTHER FINANCING SOURCES USES				
Transfers In	-	-	250,000	250,000
Transfers Out	-	-	(488,469)	(488,469)
Total Other Financing Sources (Uses)	-	-	(238,469)	(238,469)
NET CHANGE IN FUND BALANCE	-	-	(1,209)	(1,209)
Fund Balance - Beginning of Year	44,181	44,181	44,181	-
FUND BALANCE - END OF YEAR	$ 44,181	$ 44,181	$ 42,972	$ (1,209)

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SCHEDULE 3

CHIPPEWA COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – COUNTY SALES TAX FUND
YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	$ 5,508,540	$ 5,508,540	$ 6,221,526	$ 712,986
Miscellaneous:				
Interest	20,300	20,300	15,687	(4,613)
Total Revenues	5,528,840	5,528,840	6,237,213	708,373
EXPENDITURES	-	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	5,528,840	5,528,840	6,237,213	708,373
OTHER FINANCING USES				
Transfers In	-	-	1,054,113	(1,054,113)
Transfers Out	(5,729,851)	(5,729,851)	(4,383,222)	(1,346,629)
Total Other Financing Sources (Uses)	(5,729,851)	(5,729,851)	(3,329,109)	(2,400,742)
NET CHANGE IN FUND BALANCE	(201,011)	(201,011)	2,908,104	(1,692,369)
Fund Balance - Beginning of Year	7,971,310	7,971,310	7,971,310	-
FUND BALANCE - END OF YEAR	$ 7,770,299	$ 7,770,299	$ 10,879,414	$ (1,692,369)

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SCHEDULE 4

CHIPPEWA COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – WRRWC FUND
YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 119,551	$ 240,601	$ 240,601	$ -
Intergovernmental	12,207,790	12,285,151	13,869,653	1,584,502
Public Charges for Services	943,073	943,073	833,269	(109,804)
Intergovernmental Charges for Services	450,124	450,124	578,077	127,953
Total Revenues	13,720,538	13,918,949	15,521,600	1,602,651
EXPENDITURES				
Health and Human Services	13,720,538	13,951,100	16,010,069	(2,058,969)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(32,151)	(488,469)	(456,318)
OTHER FINANCING SOURCES				
Transfers In	-	-	488,469	488,469
NET CHANGE IN FUND BALANCE	-	(32,151)	-	32,151
Fund Balance - Beginning of Year	-	-	-	-
FUND BALANCE - END OF YEAR	$ -	$ (32,151)	$ -	$ 32,151

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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
Total OPEB Liability			
Service Cost	$ 132,690	$ 132,690	$ 122,426
Interest	50,270	53,382	62,551
Differences Between Expected and Actual Experience	-	-	(173,771)
Changes of Assumptions or Other Input	-	(57,039)	201,511
Benefit Payments	(106,434)	(81,610)	(89,058)
Net Change in Total OPEB Liability	76,526	47,423	123,659
Total OPEB Liability - Beginning	1,423,147	1,499,673	1,547,096
Total OPEB Liability - Ending	$ 1,499,673	$ 1,547,096	$ 1,670,755
Covered Employee Payroll	$ 18,462,997	$ 18,462,997	$ 20,012,887
County's Total OPEB Liability as a Percentage of Covered Employee Payroll	8.12%	8.38%	8.35%

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

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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

Measurement Date:	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019
County's Proportion of the Net Pension Liability (Asset)	0.13646909%	0.13404332%	0.13390376%	0.13358218%	0.13455690%	0.13520093%
County's Proportionate Share of the Net Pension Liability (Asset)	$ (3,352,054)	$ 2,178,178	$ 1,103,687	$ (3,966,213)	$ 4,787,112	$ (4,359,495)
County's Covered Payroll	$ 18,214,274	$ 18,109,202	$ 18,476,595	$ 18,896,896	$ 19,644,636	$ 20,415,872
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	18.40%	12.03%	5.97%	20.99%	24.37%	21.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	102.74%	98.20%	99.12%	102.93%	96.45%	102.96%

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

Fiscal Year End: December 31,	2015	2016	2017	2018	2019	2020
Contractually Required Contribution	$ 1,280,680	$ 1,271,761	$ 1,358,750	$ 1,395,010	$ 1,418,942	$ 1,558,422
Contributions in Relation to the Contractually Required Contributions	(1,280,680)	(1,271,761)	(1,358,750)	(1,395,010)	(1,418,942)	(1,558,422)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -
County's Covered Payroll	$ 18,109,202	$ 18,476,595	$ 18,896,897	$ 19,644,637	$ 20,415,872	$ 21,549,698
Contributions as a Percentage of Covered Payroll	7.07%	6.88%	7.19%	7.10%	6.95%	7.23%

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

Changes of Assumptions. No significant change in assumptions were noted from the prior year.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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)

Measurement Date: December 31,	2017	2018	2019
County's Proportion of the Net OPEB Liability (Asset)	0.34807200%	0.34653300%	0.33558300%
County's Proportionate Share of the Net OPEB Liability (Asset)	$ 1,047,202	$ 894,172	$ 1,428,978
County's Covered Payroll	$ 14,637,423	$ 16,873,000	$ 17,229,000
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Its Covered Payroll	7.15%	5.30%	8.29%
Plan Fiduciary NeP position as a Percentage of the Total OPEB Liability (Asset)	44.81%	48.69%	37.58%

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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)

Year Ended: December 31,	2018	2019	2020
Contractually Required Contributions	$ 6,710	$ 6,604	$ 6,773
Contributions in Relation to the Contractually Required Contributions	(6,710)	(6,604)	(6,773)
Contribution Deficiency (Excess)	$ -	$ -	$ -
County's Covered Payroll	$ 16,873,000	$ 17,229,000	$ 17,669,900
Contributions as a Percentage of Covered Payroll	0.04%	0.04%	0.04%

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

Changes of Assumptions. Several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation. Please refer to the Actuarial Assumptions section above for additional details.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2020

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'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.

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

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SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2020

	Special Revenue Funds					
	Public Health	Shelter Care	Dog Licenses	State Septic System Grants	Aging and Disability Resource Center	Land Management
ASSETS						
Treasurer's Cash and Investments	$ -	$ 25,712	$ 46,447	$ -	$ 271,244	$ 306,249
Departmental Cash and Investments	-	-	-	-	342	-
Taxes Receivable	161,442	-	-	-	35,047	-
Accounts Receivable	14,074	-	1,368	-	5,082	-
Due from Other Governmental Units	437,902	-	-	-	393,760	-
Installment Loans Receivable	-	-	-	-	-	-
Total Assets	$ 613,418	$ 25,712	$ 47,815	$ -	$ 705,475	$ 306,249
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Vouchers Payable	$ 45,551	$ -	$ 45,747	$ -	$ 50,715	$ 9,709
Due to Other Governmental Units	-	-	1,068	-	-	8,851
Due to Other Funds	181,942	-	-	-	-	-
Unearned Revenues	24,483	-	-	-	69,713	-
Total Liabilities	251,976	-	46,815	-	120,428	18,560
DEFERRED INFLOWS OF RESOURCES						
Subsequent Year's Property Taxes	161,442	-	-	-	35,047	-
Unavailable Revenue - Long-Term Receivables	-	-	-	-	-	-
Total Deferred Inflows of Resources	161,442	-	-	-	35,047	-
FUND BALANCES						
Restricted	200,000	25,712	-	-	-	-
Committed	-	-	1,000	-	550,000	287,689
Total Fund Balances	200,000	25,712	1,000	-	550,000	287,689
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 613,418	$ 25,712	$ 47,815	$ -	$ 705,475	$ 306,249

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
DECEMBER 31, 2020

	Special Revenue Funds (Continued)			Capital Projects Funds			
	Jail Assessment Fees	Economic Development	Total Special Revenue Funds	2018 Capital Projects Fund	2020 Capital Projects Fund	Total Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS							
Treasurer's Cash and Investments	$ 113,880	$ 402,665	$ 1,166,197	$ -	$ 3,000,832	$ 3,000,832	$ 4,167,029
Departmental Cash and Investments	2,683	-	3,025	-	-	-	3,025
Taxes Receivable	-	-	196,489	-	-	-	196,489
Accounts Receivable	-	-	20,524	-	-	-	20,524
Due from Other Governmental Units	-	-	831,662	-	-	-	831,662
Installment Loans Receivable	-	278,082	278,082	-	-	-	278,082
Total Assets	$ 116,563	$ 680,747	$ 2,495,979	$ -	$ 3,000,832	$ 3,000,832	$ 5,496,811
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Vouchers Payable	$ 1,624	$ -	$ 153,346	$ -	$ -	$ -	$ 153,346
Due to Other Governmental Units	-	-	9,919	-	-	-	9,919
Due to Other Funds	-	-	181,942	-	-	-	181,942
Unearned Revenues	-	-	94,196	-	-	-	94,196
Total Liabilities	1,624	-	439,403	-	-	-	439,403
DEFERRED INFLOWS OF RESOURCES							
Subsequent Year's Property Taxes	-	-	196,489	-	-	-	196,489
Unavailable Revenue - Long-Term Receivables	-	278,082	278,082	-	-	-	278,082
Total Deferred Inflows of Resources	-	278,082	474,571	-	-	-	474,571
FUND BALANCES							
Restricted	114,939	-	340,651	-	3,000,832	3,000,832	3,341,483
Committed	-	402,665	1,241,354	-	-	-	1,241,354
Total Fund Balances	114,939	402,665	1,582,005	-	3,000,832	3,000,832	4,582,837
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 116,563	$ 680,747	$ 2,495,979	$ -	$ 3,000,832	$ 3,000,832	$ 5,496,811

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED DECEMBER 31, 2020

	Special Revenue Funds					
	Public Health	Shelter Care	Dog Licenses	State Septic System Grants	Aging and Disability Resource Center	Land Management
REVENUES						
Taxes	$ 232,782	$ -	$ -	$ -	$ 32,403	$ -
Intergovernmental	2,000,187	-	-	3,954	1,430,110	38,904
Licenses and Permits	190,705	-	46,501	-	-	-
Jail Assessment Fees	-	-	-	-	-	-
Public Charges for Services	68,119	-	-	-	155,859	135,380
Interest	-	-	-	-	-	-
Other	146	-	-	-	87,428	-
Total Revenues	2,491,939	-	46,501	3,954	1,705,800	174,284
EXPENDITURES						
Public Safety	-	-	-	-	-	-
Health and Human Services	2,167,964	-	46,501	3,954	1,683,906	-
Conservation and Development	-	-	-	-	-	-
Total Expenditures	2,167,964	-	46,501	3,954	1,683,906	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	323,975	-	-	-	21,894	174,284
OTHER FINANCING SOURCES (USES)						
Long-Term Debt Issued	-	-	-	-	-	-
Transfers In:						
Highway Department Fund	-	-	-	-	-	15,000
Transfers Out:						
General Fund	(216,058)	-	-	-	(22,742)	(251,595)
Highway Department Fund	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(216,058)	-	-	-	(22,742)	(236,595)
NET CHANGE IN FUND BALANCES	107,917	-	-	-	(848)	(62,311)
Fund Balances - Beginning of Year	92,083	25,712	1,000	-	550,848	350,000
FUND BALANCES - END OF YEAR	$ 200,000	$ 25,712	$ 1,000	$ -	$ 550,000	$ 287,689

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED DECEMBER 31, 2020

	Special Revenue Funds (Continued)			Capital Projects Funds			
	Jail Assessment Fees	Economic Development	Total Special Revenue Funds	2018 Capital Projects Fund	2020 Capital Projects Fund	Total Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES							
Taxes	$ -	$ -	$ 265,185	$ -	$ -	$ -	$ 265,185
Intergovernmental	-	-	3,473,155	-	-	-	3,473,155
Licenses and Permits	-	-	237,206	-	-	-	237,206
Jail Assessment Fees	34,887	-	34,887	-	-	-	34,887
Public Charges for Services	-	-	359,358	-	-	-	359,358
Interest	-	1,516	1,516	22,732	832	23,564	25,080
Other	-	126,150	213,724	-	-	-	213,724
Total Revenues	34,887	127,666	4,585,031	22,732	832	23,564	4,608,595
EXPENDITURES							
Public Safety	39,974	-	39,974	1,645,887	-	1,645,887	1,685,861
Health and Human Services	-	-	3,902,325	-	-	-	3,902,325
Conservation and Development	-	250,670	250,670	-	-	-	250,670
Total Expenditures	39,974	250,670	4,192,969	1,645,887	-	1,645,887	5,838,856
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,087)	(123,004)	392,062	(1,623,155)	832	(1,622,323)	(1,230,261)
OTHER FINANCING SOURCES (USES)							
Long-Term Debt Issued	-	-	-	-	3,000,000	3,000,000	3,000,000
Transfers In:							
Highway Department Fund	-	-	15,000	-	-	-	15,000
Transfers Out:							
General Fund	-	-	(490,395)	-	-	-	(490,395)
Highway Department Fund	-	-	-	(3,383,932)	-	(3,383,932)	(3,383,932)
Total Other Financing Sources (Uses)	-	-	(475,395)	(3,383,932)	3,000,000	(383,932)	(859,327)
NET CHANGE IN FUND BALANCES	(5,087)	(123,004)	(83,333)	(5,007,087)	3,000,832	(2,006,255)	(2,089,588)
Fund Balances - Beginning of Year	120,026	525,669	1,665,338	5,007,087	-	5,007,087	6,672,425
FUND BALANCES - END OF YEAR	$ 114,939	$ 402,665	$ 1,582,005	$ -	$ 3,000,832	$ 3,000,832	$ 4,582,837

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

SCHEDULE B-1

CHIPPEWA COUNTY, WISCONSIN
GENERAL FUND
DETAILED BALANCE SHEET
DECEMBER 31, 2020
(WITH COMPARATIVE AMOUNTS FOR DECEMBER 31, 2019)

	2020	2019
ASSETS		
Treasurer's Cash and Investments	22,531,580	25,895,447
Departmental Cash	165,533	89,972
Taxes Receivable:		
Current Taxes Receivable	17,416,017	16,935,347
Delinquent Taxes Receivable	1,116,380	970,906
Tax Deeds Owned by County	37	8,835
Accounts Receivable	128,737	322,000
Due from Other Governments	534,009	692,927
Due from Other Funds:		
WRRWC Fund	2,833,608	185,680
CDBG Grant Fund	30,000	30,000
Public Health Fund	181,942	-
Prepaid Items	103,321	88,862
Total Assets	$ 45,041,164	$ 45,219,976
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Vouchers and Accounts Payable	$ 1,050,581	$ 1,784,478
Payroll Deductions	573,798	713,647
Unearned Revenues	133,257	160,294
Total Liabilities	1,757,636	2,658,419
DEFERRED INFLOWS OF RESOURCES		
Subsequent Year's Property Taxes	17,416,017	16,935,347
FUND BALANCE		
Nonspendable:		
Delinquent Taxes	1,116,417	979,741
Prepaid Items	103,321	88,862
Assigned	12,364,810	13,029,778
Unassigned	12,282,963	11,527,829
Total Fund Balance	25,867,511	25,626,210
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 45,041,164	$ 45,219,976

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)

	2020			
	Final Budget	Actual	Variance - Positive (Negative)	2019 Actual
REVENUES:				
Taxes:				
General Property Taxes	$ 16,935,347	$ 16,935,347	$ -	$ 16,584,968
Payment in Lieu of Taxes	27,000	28,248	1,248	29,716
Forest Crop Taxes	15,000	32,103	17,103	31,407
Sales Taxes	130	145	15	138
Vehicle Registration Fees	8,371	8,371	-	555,338
Real Estate Transfer Fees - County Share	160,000	238,993	78,993	189,355
Interest on Taxes	210,000	203,297	(6,703)	188,921
Agricultural Land Conversion Penalty	5,000	3,946	(1,054)	15,517
Total Taxes	17,360,848	17,450,450	89,602	17,595,360
Intergovernmental:				
Shared Taxes from State	2,654,158	2,683,174	29,016	2,710,163
Tax Exempt Computer Aid	107,897	105,886	(2,011)	105,886
Guardian Ad Litem	73,000	88,150	15,150	82,279
Victim/Witness Program	82,115	62,181	(19,934)	79,574
Court Grant	221,514	222,359	845	222,495
Criminal Justice Coordinator	303,089	279,731	(23,358)	243,411
Drug Abuse Program	11,750	6,561	(5,189)	8,980
Covid Aid	-	504,703	504,703	-
Snowmobile Enforcement Patrol	17,175	16,123	(1,052)	13,796
Responsible Unit Grant	111,465	111,465	-	111,465
Recycling Grant	106,800	106,620	(180)	106,813
Clean Sweep Grant	10,000	10,000	-	10,000
Water Safety Patrol	20,950	26,154	5,204	33,316
All Terrain Vehicle Patrol	17,120	19,421	2,301	22,370
SARA Program	17,000	18,527	1,527	17,989
Emergency Government - Special Grants	10,000	2,411	(7,589)	-
County Jail State Aids	-	2,392	2,392	-
Targeted Runoff Management Grants	150,000	69,962	(80,038)	-
Conservation Reserve Enhancement Program	500	354	(146)	-
District Attorney	30,319	26,248	(4,071)	42,369
SARA HAZMAT Equipment Grant	10,000	7,336	(2,664)	7,475
Lake Protection Grant	260,000	-	(260,000)	-
Police Training	9,280	15,682	6,402	19,092
Sheriff Department Grants	26,500	-	(26,500)	27,145

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)

	2020			
	Final Budget	Actual	Variance - Positive (Negative)	2019 Actual
REVENUES (CONTINUED)				
Intergovernmental: (Continued)				
County Trunk Highways	$ 1,999,788	$ 1,999,788	$ -	$ 1,617,957
Local Road Improvement Program	459,429	459,429	-	388,263
State Aid - Bridge Aid	-	-	-	101,192
Child Support	750,234	767,632	17,398	728,461
Veterans Service Officer	11,500	11,500	-	11,500
Snowmobile Trail Advances	204,202	260,579	56,377	189,409
All Terrain Vehicle Trails	168,697	157,915	(10,782)	19,554
Wildlife Habitat Management	1,724	1,619	(105)	1,623
Forest Administration	47,186	46,169	(1,017)	46,685
Forest Roads	6,423	6,360	(63)	5,648
State Aid - SWRM	278,686	263,449	(15,237)	249,949
County Forest Trails	152,806	2,806	(150,000)	728
Old Abe Trail	-	-	-	97,642
Wildlife Damage Abatement	28,500	40,996	12,496	24,030
Emergency Government	52,000	56,078	4,078	56,514
Total Intergovernmental	8,411,807	8,459,760	47,953	7,403,773
Licenses and Permits:				
Large Assembly Licenses	1,000	-	(1,000)	1,000
Marriage License Fees	13,000	10,840	(2,160)	11,200
Marriage License Fees for Social Services	8,000	7,060	(940)	7,300
Conservation License Fees	350	138	(212)	312
Environmental Impact Fees	-	4,056	4,056	4,206
Zoning Permits	163,809	246,751	82,942	193,884
Building Inspection Fees	126,407	207,236	80,829	160,297
Gravel Pit Permits	283,900	270,910	(12,990)	252,536
Occupational Driver's Licenses	500	100	(400)	240
Total Licenses and Permits	596,966	747,091	150,125	630,975
Fines and Forfeits:				
County Ordinance Forfeitures	96,000	95,899	(101)	85,880
County Share of State Fines and Forfeitures	80,000	63,645	(16,355)	72,152
Total Fines and Forfeits	176,000	159,544	(16,456)	158,032

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)

	2020			
	Final Budget	Actual	Variance - Positive (Negative)	2019 Actual
REVENUES (CONTINUED)				
Public Charges for Services:				
County Clerk Fees	$ 13,000	$ 13,105	$ 105	$ 13,262
Treasurer Fees	2,700	2,930	230	6,613
Employee Health Premium Revenue	-	375,213	375,213	298,682
Register of Deeds Fees	280,000	382,025	102,025	333,367
Uniform Address Fees	4,000	8,680	4,680	6,190
Surveyor Fees	5,000	1,330	(3,670)	3,628
Sign Replacement Revenues	5,775	12,005	6,230	8,140
Passport Revenues	69,000	29,838	(39,162)	70,118
Circuit Court Fees and Costs	210,000	178,056	(31,944)	234,111
Criminal Justice Coordinator	25,000	29,373	4,373	62,500
Mediation Fees	7,100	6,030	(1,070)	6,820
Bond Forfeiture Revenues	8,500	4,249	(4,251)	8,455
Attorney Fee Reimbursements	30,000	32,313	2,313	40,770
Register in Probate Fees	16,000	23,111	7,111	19,656
Guardian Ad Litem Revenue	68,000	59,401	(8,599)	66,686
Guardianship Revenue	9,450	8,358	(1,092)	12,549
Probate Attorney Fees	1,300	479	(821)	927
Youth Court Program Fees	500	170	(330)	470
Restitution Surcharge Fees	27,460	23,872	(3,588)	31,726
Ignition Interlock Surcharge Fees	6,000	5,884	(116)	5,803
Chapter 51/55 Legal Fees	400	47	(353)	28
Prosecution Revenues	800	830	30	950
Sale of Maps and Plats	10,000	2,894	(7,106)	4,135
Sheriff Fees	142,391	154,466	12,075	128,073
Reserve Officers Revenues	142,507	1,057	(141,450)	126,804
Board of Prisoners - Huber	190,570	58,253	(132,317)	213,602
Jail Revenues	46,850	42,325	(4,525)	38,383
Jail Canteen Fund	131,300	108,257	(23,043)	151,630
Electronic Monitoring Revenue	72,000	168,055	96,055	55,758
Range Usage Fees	15,320	18,318	2,998	16,859
DNA Testing Fee	2,300	1,470	(830)	2,250
Coroner Fees	56,000	61,965	5,965	66,525
All Terrain Vehicle Class Fees	450	-	(450)	350
Water Patrol Class Fees	450	-	(450)	350
Snowmobile Training Class Fees	250	-	(250)	470
Health Clinic Revenue	84,458	32,193	(52,265)	61,402
Home Nursing Revenue	780,699	49,577	(731,122)	848,249
Child Support Collections	16,800	12,541	(4,259)	13,338
County Parks Revenue	175,393	237,024	61,631	192,325

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)

	2020			
	Final Budget	Actual	Variance - Positive (Negative)	2019 Actual
REVENUES (CONTINUED)				
Public Charges for Services: (Continued)				
Trail Fee Revenues	$ 15,000	$ 15,094	$ 94	$ 13,251
Tree Planter Rental Fees	500	879	379	-
University Extension Revenue	20,390	13,594	(6,796)	30,219
CREP Revenue	1,500	650	(850)	550
Land Conservation - Engineering Services	8,500	3,225	(5,275)	13,510
Land Conservation - Technical Services	15,543	24,265	8,722	17,890
Land Conservation - Municipal Service Fee	10,000	5,850	(4,150)	4,000
Plan Review Fees	9,600	22,000	12,400	15,025
District Attorney Revenues	13,000	11,850	(1,150)	15,605
County Forest Revenues	499,716	354,831	(144,885)	327,734
Solid Waste Disposal	500	-	(500)	246
Solid Waste Tire Facility	16,000	24,980	8,980	11,098
Community Well Water Fee	31,041	24,227	(6,814)	33,428
Economic Development Revenues	-	10,083	10,083	14,918
Recycling Revenues	17,219	10,019	(7,200)	9,774
Total Public Charges for Services	3,316,232	2,667,241	(648,991)	3,659,202
Intergovernmental Charges for Services:				
Board of Prisoners from Other Governments	214,525	180,554	(33,971)	255,126
Information System Revenues	52,493	68,335	15,842	57,603
Elections	10,000	8,121	(1,879)	11,720
Total Intergovernmental Charges for Services	277,018	257,010	(20,008)	324,449
Miscellaneous:				
Investment Income	500,000	426,005	(73,995)	784,107
Increase (Decrease) in Fair Value of Investments	-	(54,186)	(54,186)	94,274
Rent of County Offices and Buildings	500	-	(500)	-
Radio Tower Lease Revenue	26,040	26,040	-	26,067
Copy Machine/Offset Revenue	19,500	5,525	(13,975)	8,297
Sale of County Property	100	1,095	995	925
Sale of Sheriff Property	200	962	762	600
Profit on Tax Deed Sales	(7,500)	75,724	83,224	229,209
Insurance Recoveries	30,000	5,168	(24,832)	30,312
Insurance Dividends	63,000	64,599	1,599	62,866
Refund of Prior Years Expenses	-	75,563	75,563	-
Youth Court Program Donations	6,000	5,042	(958)	5,274
Land Conservation Private Grants and Donations	66,000	48,906	(17,094)	64,771
Energy Grants and Rebates	20,000	-	(20,000)	-
Sheriff Donations	2,500	4,720	2,220	5,400
Groundwater Study Donations	32,000	-	(32,000)	-
Sundry Departmental Revenues	5,850	13,571	7,721	28,173
Land Conservation Revenue	7,500	12,066	4,566	8,664
Maintenance Miscellaneous Revenue	75,000	81,252	6,252	58,550
Emergency Government Miscellaneous Revenue	-	250	250	566
Forest and Parks Miscellaneous Revenue	500	363	(137)	268
Other Miscellaneous Revenues	57,363	90,943	33,580	45,055
Total Miscellaneous	904,553	883,608	(20,945)	1,453,378
Total Revenues	31,043,424	30,624,704	(418,720)	31,225,169

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)

	2020			
	Final Budget	Actual	Variance - Positive (Negative)	2019 Actual
EXPENDITURES				
General Government:				
County Board	$ 181,680	$ 138,935	$ 42,745	$ 150,415
Circuit Court	2,017,832	1,905,011	112,821	1,753,929
Mediation Program	25,500	25,500	-	25,000
Register in Probate	211,757	207,775	3,982	206,131
Youth Court Program	6,500	2,248	4,252	3,141
Family Court Commissioner	25,580	24,555	1,025	26,577
Coroner	162,265	149,321	12,944	166,045
County Clerk	236,986	245,870	(8,884)	236,571
County Administrator	329,283	284,831	44,452	334,638
Elections	48,098	91,701	(43,603)	22,985
Personnel	338,938	320,296	18,642	302,567
Information Systems	806,973	802,845	4,128	736,289
Copy Machine/Offset	19,600	7,483	12,117	407,536
Finance	343,394	321,316	22,078	310,071
Personal Property Chargeback Expenses	500	176	324	540
Assessments	425	-	425	441
County Treasurer	391,930	378,225	13,705	380,035
Independent Auditing	29,061	26,438	2,623	26,325
Special Accounting	8,000	7,750	250	7,765
District Attorney	515,371	497,393	17,978	508,792
Crime Victim/Witness Program	245,152	233,373	11,779	231,926
Corporate Counsel	318,067	336,935	(18,868)	321,177
Register of Deeds	368,703	373,288	(4,585)	353,884
Register of Deeds Carryover	183,286	38,995	144,291	19,109
Land Records Program Local	455,864	437,460	18,404	258,842
Tax Deed Expense	82,000	2,892	79,108	71,912
Courthouse	1,715,753	1,467,462	248,291	1,854,114
Radio Towers	58,650	30,358	28,292	134,940
Facilities Improvements	34,197	-	34,197	-
Security Plan	709,203	299,176	410,027	39,717

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)

	2020			
	Final Budget	Actual	Variance - Positive (Negative)	2019 Actual
EXPENDITURES (CONTINUED)				
General Government: (Continued)				
Property and Liability Insurance	$ 309,400	$ 383,365	$ (73,965)	$ 259,223
Health Program Expenses	645,000	540,928	104,072	357,479
Maps and Plat Books	10,000	-	10,000	-
Sundry Department Expenses	3,800	810	2,990	3,042
Contingency	260,000	-	260,000	-
Computer Outlay	315,476	400,284	(84,808)	234,954
Total General Government	11,414,224	9,982,995	1,431,229	9,746,112
Public Safety:				
Sheriff	888,272	867,163	21,109	857,891
Investigations	622,831	630,118	(7,287)	593,390
Patrol	2,308,960	2,313,406	(4,446)	2,164,930
Sheriff's Department Training and Equipment	4,521,621	834,162	3,687,459	256,017
Reserve Officers	142,507	1,840	140,667	125,451
Snowmobile Patrol	20,205	20,408	(203)	30,637
Rifle Range	17,095	38,310	(21,215)	12,802
Water Safety Patrol	29,910	25,114	4,796	51,185
All Terrain Vehicle Trail Patrol	38,730	38,312	418	24,194
Police Radio	48,814	104,014	(55,200)	50,139
Fire Suppression	5,000	-	5,000	1,378
Building Inspection Fund	126,407	92,624	33,783	105,994
Emergency Government	129,587	124,940	4,647	126,657
SARA Program (Hazardous Materials)	43,530	32,962	10,568	38,037
Special Grants - Emergency Government	10,000	2,411	7,589	-
County Jail	3,371,821	3,431,926	(60,105)	3,319,338
Jail Canteen Fund	131,300	97,796	33,504	155,304
Telecommunications	1,349,866	1,340,621	9,245	1,293,331
Uniform Addressing	108,412	112,055	(3,643)	106,584
Total Public Safety	13,914,868	10,108,182	3,806,686	9,313,259

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)

	2020			
	Final Budget	Actual	Variance - Positive (Negative)	2019 Actual
EXPENDITURES (CONTINUED)				
Public Works:				
County Trunk Highway System (see Schedule E-4)	$ 6,784,502	$ 6,784,502	$ -	$ 7,353,795
Recycling	343,588	342,070	1,518	261,111
Airport	130,271	130,271	-	130,271
Total Public Works	7,258,361	7,256,843	1,518	7,745,177
Health and Human Services:				
Public Health Nurse	442,013	203,200	238,813	458,558
Home Nursing Program	953,090	238,573	714,517	1,091,590
Health Clinics	30,500	17,628	12,872	22,835
Child Support	807,015	765,405	41,610	760,353
Veterans' Service Officer	240,543	189,173	51,370	220,486
Veterans' Relief	8,137	3,915	4,222	5,334
Care of Veterans' Graves	650	643	7	650
Total Health and Human Services	2,481,948	1,418,537	1,063,411	2,559,806
Culture, Recreation, and Education:				
Grants to Public Libraries	771,168	771,168	-	713,768
Snowmobile Trails	204,202	260,579	(56,377)	179,889
All Terrain Vehicle Trails	168,697	157,756	10,941	20,054
University Extension	249,498	210,087	39,411	230,233
Old Abe Trail	15,000	1,808	13,192	183,188
Hickory Ridge/River Road Trail	-	-	-	728
Extension Education Programs	76,200	65,919	10,281	76,768
Total Culture, Recreation, and Education	1,484,765	1,467,317	17,448	1,404,628
Conservation and Development:				
County Forestry Department	328,045	242,756	85,289	253,504
County Parks	580,485	640,358	(59,873)	565,571
Forest Roads	15,000	7,771	7,229	18,484
Forest and Parks Quality of Life	-	-	-	39,250
State Forestry Fund	47,186	46,169	1,017	46,685
Comprehensive Planning Project	50,000	13,449	36,551	64,873
Land Conservation Stewardship	100,000	-	100,000	-
Conservation Committee	700	-	700	649
Land Conservation	348,331	310,319	38,012	325,504

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)

	2020			
	Final Budget	Actual	Variance - Positive (Negative)	2019 Actual
EXPENDITURES (CONTINUED)				
Conservation and Development: (Continued)				
SWRM Grant Expenditures	$ 280,936	$ 253,855	$ 27,081	$ 243,542
Groundwater Study	32,000	-	32,000	-
Targeted Runoff Management	150,000	69,962	80,038	-
Stormwater Planning Grant	23,293	22,983	310	23,144
Special Conservation Projects	405,577	71,083	334,494	54,289
Wildlife Habitat Management	1,724	-	1,724	1,385
Wildlife Damage - Abatement Project	28,500	41,906	(13,406)	23,620
TMDL - Little Lake Wissota	326,000	48,906	277,094	64,771
Gravel Pits	283,900	279,471	4,429	372,019
Conservation Reserve Enhancement Program	4,000	354	3,646	1,830
Housing Authority	1,150	503	647	824
Zoning	584,282	592,957	(8,675)	538,204
Economic Development	188,900	211,935	(23,035)	237,435
Tourism Development	32,270	32,270	-	32,270
Total Conservation and Development	3,812,279	2,887,007	925,272	2,907,853
Total Expenditures	40,366,445	33,120,881	7,245,564	33,676,835
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,323,021)	(2,496,177)	6,826,844	(2,451,666)
OTHER FINANCING SOURCES (USES)				
Transfers In:				
County Sales Tax Fund	2,362,813	2,316,184	(46,629)	2,905,140
Land Management Fund	311,329	251,595	(59,734)	160,759
ADRC Fund	-	22,742	22,742	109,362
Public Health Fund	-	216,058	216,058	-
Workers Compensation Fund	-	718,870	718,870	757,383
Transfers Out:				
Human Services Fund	-	(250,000)	(250,000)	-
Public Health Fund	-	-	-	(9,124)
Highway Department Fund	-	(31,971)	(31,971)	(49,404)
Farm Land Development Fund	-	(500,000)	(500,000)	-
Flexible Benefits Fund	-	(6,000)	(6,000)	(6,000)
Total Other Financing Sources (Uses)	2,674,142	2,737,478	63,336	3,868,116
NET CHANGE IN FUND BALANCE	(6,648,879)	241,301	6,890,180	1,416,450
Fund Balance - Beginning of Year	25,626,210	25,626,210	-	24,209,760
FUND BALANCE - END OF YEAR	$ 18,977,331	$ 25,867,511	$ 6,890,180	$ 25,626,210

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SCHEDULE C-1

CHIPPEWA COUNTY, WISCONSIN
DEBT SERVICE FUND
DETAILED BALANCE SHEET
DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2019)

	2011 Refunding Bonds	2013 Capital Projects Debt	2018 Capital Projects Debt	2020 Capital Projects Debt	Totals 2020	Totals 2019
ASSETS						
Treasurer's Cash and Investments	$ -	$ 4,801	$ 94,458	$ 733,652	$ 832,911	$ 713,968
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
Fund Balance						
Committed	$ -	$ 4,801	$ 94,458	$ 733,652	$ 832,911	$ 713,968

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

SCHEDULE C-2

CHIPPEWA COUNTY, WISCONSIN
DEBT SERVICE FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2019)

	2011 Refunding Bonds	2013 Capital Projects Debt	2018 Capital Projects Debt	2020 Capital Projects Debt	Totals 2020	Totals 2019
EXPENDITURES						
Principal Retirement	$ -	$ 435,000	$ 1,130,000	$ -	$ 1,565,000	$ 1,560,000
Interest and Fiscal Charges	-	16,688	285,350	-	302,038	293,816
Debt Issuance Costs	-	-	-	28,334	28,334	-
Total Expenditures	-	451,688	1,415,350	28,334	1,895,372	1,853,816
OTHER FINANCING SOURCES (USES)						
Premium on Debt Issued	-	-	-	147,277	147,277	-
Transfer In from Sales Tax Fund	-	451,688	1,415,350	-	1,867,038	1,545,800
Intrafund Transfers	(614,709)	-	-	614,709	-	-
Total Other Financing Sources (Uses)	(614,709)	451,688	1,415,350	761,986	2,014,315	1,545,800
NET CHANGE IN FUND BALANCE	(614,709)	-	-	733,652	118,943	(308,016)
Fund Balance - Beginning of Year	614,709	4,801	94,458	-	713,968	1,021,984
FUND BALANCE - END OF YEAR	$ -	$ 4,801	$ 94,458	$ 733,652	$ 832,911	$ 713,968

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

SCHEDULE D-1

CHIPPEWA COUNTY, WISCONSIN
FARM LAND DEVELOPMENT ENTERPRISE FUND
STATEMENT OF NET POSITION
DECEMBER 31, 2020
(WITH COMPARATIVE AMOUNTS FOR DECEMBER 31, 2019)

	2020	2019
ASSETS		
Current Assets:		
Treasurer's Cash	$ 2,094,003	$ 1,068,348
Noncurrent Assets:		
Notes Receivable	1,298,113	1,624,559
Property Held for Resale:		
Land	430,703	430,703
Land Improvements	1,287,942	1,287,942
Capital Assets:		
Land	22,653	22,653
Total Noncurrent Assets	3,039,411	3,365,857
Total Assets	5,133,414	4,434,205
LIABILITIES		
Current Liabilities:		
Vouchers Payable	-	16,064
Special Deposits	4,589	4,589
Total Liabilities	4,589	20,653
NET POSITION		
Investment in Capital Assets	22,653	22,653
Unrestricted	5,106,172	4,390,899
Total Net Position	$ 5,128,825	$ 4,413,552

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

SCHEDULE D-2

CHIPPEWA COUNTY, WISCONSIN
FARM LAND DEVELOPMENT ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)

	2020	2019
OPERATING REVENUES:		
Gain on Sale of Property	$ 250,000	$ 382,001
Other Miscellaneous Revenues	3,750	63,830
Total Operating Revenues	253,750	445,831
OPERATING EXPENSES	38,477	22,635
OPERATING INCOME	215,273	423,196
TRANSFERS IN:		
Transfer from General Fund	500,000	-
CHANGE IN NET POSITION	715,273	423,196
Net Position - Beginning of Year	4,413,552	3,990,356
NET POSITION - END OF YEAR	$ 5,128,825	$ 4,413,552

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

SCHEDULE D-3

CHIPPEWA COUNTY, WISCONSIN
FARM LAND DEVELOPMENT ENTERPRISE FUND
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from the Sale of County Property and Deposits	$ 576,446	$ 1,308,223
Cash Received from Land Use	3,750	26
Cash Received from Underground Utilities Agreements	-	63,803
Cash Paid for Goods and Services	(54,541)	(7,803)
Net Cash Provided (Used) by Operating Activities	525,655	1,364,249
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Cash Received from General Fund for Business Development Activities	500,000	-
Cash Provided by (Repaid to) General Fund for Cash Deficit	-	(295,901)
Net Cash Provided (Used) by Noncapital Financing Activities	500,000	(295,901)
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,025,655	1,068,348
Cash and Cash Equivalents - Beginning of Year	1,068,348	-
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 2,094,003	$ 1,068,348
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income	$ 215,273	$ 423,196
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Cost Basis of Land and Land Improvements Sold	-	135,999
Change in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	326,446	790,222
Increase (Decrease) in Vouchers Payable	(16,064)	14,832
Net Cash Provided (Used) by Operating Activities	$ 525,655	$ 1,364,249

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2019)

	Highway Department	Self-Funded Workers Compensation	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals 2020	Totals 2019
ASSETS						
CURRENT ASSETS						
Treasurer's Cash and Investments	$ 2,294,870	$ 1,528,911	$ 22,292	$ 122,133	$ 3,968,206	$ 3,413,848
Departmental Cash - Petty Cash	100	-	-	-	100	100
Cash and Investments Held by Fiscal Agent	-	-	217,735	-	217,735	250,556
Accounts Receivable	-	3,591	26,424	-	30,015	179,188
Due from Other Governmental Units	1,510,938	-	-	-	1,510,938	1,917,062
Other Assets - Materials and Supplies	3,194,946	-	-	-	3,194,946	2,890,095
Prepaid Items	-	29,493	-	-	29,493	4,856
Total Current Assets	7,000,854	1,561,995	266,451	122,133	8,951,433	8,655,705
RESTRICTED ASSETS						
Wisconsin Retirement System Net Pension Asset	766,112	-	-	-	766,112	-
NONCURRENT ASSETS						
Capital Assets:						
Not Being Depreciated	92,696	-	-	-	92,696	93,419
Being Depreciated	31,483,507	-	-	-	31,483,507	30,820,408
Accumulated Depreciation	(20,862,323)	-	-	-	(20,862,323)	(19,876,794)
Deposit with Public-Entity Risk Pool (WMMIC)	-	-	750,327	-	750,327	750,327
Total Noncurrent Assets	10,713,880	-	750,327	-	11,464,207	11,787,360
Total Assets	18,480,846	1,561,995	1,016,778	122,133	21,181,752	20,443,065
DEFERRED OUTFLOWS OF RESOURCES						
Wisconsin Retirement System Pension Related	1,789,796	-	-	-	1,789,796	2,560,560
County Other Postemployment Benefits Related	58,818	-	-	-	58,818	19,536
State Life Insurance Postemployment Benefits Related	116,734	-	-	-	116,734	23,957
Total Deferred Outflows of Resources	1,965,348	-	-	-	1,965,348	2,604,053

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2019)

	Highway Department	Self-Funded Workers' Compensation	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals 2020	Totals 2019
LIABILITIES						
CURRENT LIABILITIES						
Accounts Payable	$ 225,219	$ 6,181	$ 1,125	$ 45,303	$ 277,828	$ 177,140
Present Value of Unpaid Losses	-	555,814	723,776	-	1,279,590	1,498,753
Unearned Cost Pool Revenues	4,825	-	-	-	4,825	5,185
Highway Construction Advance Payment	856,119	-	-	-	856,119	863,389
Current Portion of Employee Leave Liability	337,539	-	-	-	337,539	331,618
Total Current Liabilities	1,423,702	561,995	724,901	45,303	2,755,901	2,876,085
LONG-TERM LIABILITIES						
(Net of Current Portion):						
Total Other Postemployment Benefits Liability	359,178	-	-	-	359,178	339,383
State Life Insurance Net Postemployment Benefits Liability	297,406	-	-	-	297,406	189,086
Wisconsin Retirement System Net Pension Liability	-	-	-	-	-	944,967
Estimated Employee Leave Liability	229,432	-	-	-	229,432	164,796
Total Long-Term Liabilities	886,016	-	-	-	886,016	1,638,232
Total Liabilities	2,309,718	561,995	724,901	45,303	3,641,917	4,514,317
DEFERRED INFLOWS OF RESOURCES						
Wisconsin Retirement System Pension Related	2,294,362	-	-	-	2,294,362	1,301,601
County Other Postemployment Benefits Related	43,016	-	-	-	43,016	11,261
State Life Insurance Postemployment Benefits Related	55,999	-	-	-	55,999	55,727
Total Deferred Inflows of Resources	2,393,377	-	-	-	2,393,377	1,368,589
NET POSITION						
Net Investment in Capital Assets	10,713,880	-	-	-	10,713,880	11,037,033
Restricted for Pension Plan	766,112	-	-	-	766,112	-
Unrestricted	4,263,107	1,000,000	291,877	76,830	5,631,814	6,127,179
Total Net Position	$ 15,743,099	$ 1,000,000	$ 291,877	$ 76,830	$ 17,111,806	$ 17,164,212

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2019)

	Highway Department	Self-Funded Workers' Compensation	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals 2020	Totals 2019
OPERATING REVENUES	$ 11,485,291	$ 776,562	$ 257,413	$ 291,378	$ 12,810,644	$ 13,803,056
OPERATING EXPENSES	13,995,522	60,335	351,666	299,699	14,707,222	15,776,942
OPERATING INCOME (LOSS)	(2,510,231)	716,227	(94,253)	(8,321)	(1,896,578)	(1,973,886)
NONOPERATING REVENUES (EXPENSES):						
Interest Revenue	-	2,643	4,416	-	7,059	16,220
Dividend Revenue	-	-	25,943	-	25,943	35,866
Disposition of Assets	(2,306)	-	-	-	(2,306)	(3,105)
Nonoperating Depreciation	(20,444)	-	-	-	(20,444)	(20,444)
Total Nonoperating Revenues (Expenses)	(22,750)	2,643	30,359	-	10,252	28,537
INCOME (LOSS) BEFORE TRANSFERS	(2,532,981)	718,870	(63,894)	(8,321)	(1,886,326)	(1,945,349)
TRANSFERS:						
Transfers from General Fund	31,971	-	-	6,000	37,971	55,404
Transfer from Sales Tax Fund	200,000	-	-	-	200,000	1,475,000
Transfer from Capital Projects Fund	3,383,932	-	-	-	3,383,932	1,157,725
Transfers to General Fund	(15,000)	(718,870)	-	-	(733,870)	(757,383)
Transfers to Sales Tax Fund	(1,054,113)	-	-	-	(1,054,113)	-
Total Transfers	2,546,790	(718,870)	-	6,000	1,833,920	1,930,746
CHANGE IN NET POSITION	13,809	-	(63,894)	(2,321)	(52,406)	(14,603)
Net Position - Beginning of Year	15,729,290	1,000,000	355,771	79,151	17,164,212	17,178,815
NET POSITION - END OF YEAR	$ 15,743,099	$ 1,000,000	$ 291,877	$ 76,830	$ 17,111,806	$ 17,164,212

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2019)

	Highway Department	Self-Funded Workers' Compensation	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals 2020	Totals 2019
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash Received for Goods and Services:						
County/Departments	$ 6,924,861	$ 776,562	$ 256,932	$ -	$ 7,958,355	$ 8,538,836
Third Parties	5,100,282	-	-	-	5,100,282	4,564,980
Cash Received from Employees	-	-	-	291,378	291,378	264,806
Cash Payments for Goods and Services	(3,930,730)	(47,936)	(11,002)	(6,790)	(3,996,458)	(4,644,478)
Cash Payments for Employee Services	(8,801,658)	(81,142)	(35,100)	-	(8,917,900)	(9,205,395)
Cash Payments for Insurance Claims	-	(127,579)	(104,937)	(247,606)	(480,122)	(604,610)
Cash Payments for Insurance Premiums	-	(44,077)	(201,335)	-	(245,412)	(220,460)
Net Cash Provided (Used) by Operating Activities	(707,245)	475,828	(95,442)	36,982	(289,877)	(1,306,321)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfer from (to) General Fund	16,971	(718,870)	-	6,000	(695,899)	(701,979)
Transfer from (to) Sales Tax Fund	(854,113)	-	-	-	(854,113)	1,475,000
Transfer from Capital Projects Fund	3,383,932	-	-	-	3,383,932	1,157,725
Net Cash Provided (Used) by Noncapital Financing Activities	2,546,790	(718,870)	-	6,000	1,833,920	1,930,746
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Cash Received from Salvage of Capital Assets	20,966	-	-	-	20,966	73,474
Cash Payments for Acquisition and Major Repairs of Capital Assets	(1,085,916)	-	-	-	(1,085,916)	(1,271,773)
Net Cash Used by Capital and Related Financing Activities	(1,064,950)	-	-	-	(1,064,950)	(1,198,299)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest and Dividends Received on Investments	-	2,643	39,801	-	42,444	51,049
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	774,595	(240,399)	(55,641)	42,982	521,537	(522,825)
Cash and Cash Equivalents - Beginning of Year	1,520,375	1,769,310	295,668	79,151	3,664,504	4,187,329
CASH AND CASH EQUIVALENTS - DECEMBER 31	$ 2,294,970	$ 1,528,911	$ 240,027	$ 122,133	$ 4,186,041	$ 3,664,504

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2019)

	Highway Department	Self-Funded Workers' Compensation	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals 2020	Totals 2019
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating Income (Loss)	$ (2,510,231)	$ 716,227	$ (94,253)	$ (8,321)	$ (1,896,578)	$ (1,973,886)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Depreciation	1,346,750	-	-	-	1,346,750	1,401,092
Depletion of Gravel Pits and Quarries	18,603	-	-	-	18,603	6,982
Change in Wisconsin Pension System Related Items:						
Asset / Liability	(1,711,079)	-	-	-	(1,711,079)	1,732,204
Deferred Outflows of Resources	770,764	-	-	-	770,764	(1,118,666)
Deferred Inflows of Resources	992,761	-	-	-	992,761	(248,447)
Change in County OPEB Related Items:						
Liability	19,795	-	-	-	19,795	(7,665)
Deferred Outflows of Resources	(39,282)	-	-	-	(39,282)	(650)
Deferred Inflows of Resources	31,755	-	-	-	31,755	11,261
Change in LRLIF OPEB Related Items:						
Liability	108,320	-	-	-	108,320	(39,481)
Deferred Outflows of Resources	(92,777)	-	-	-	(92,777)	2,226
Deferred Inflows of Resources	272	-	-	-	272	47,162
(Increase) Decrease in Assets:						
Accounts Receivable	140,998	(1,267)	-	-	139,731	(15,259)
Due from Other Governments	406,124	-	-	-	406,124	(315,771)
Materials and Supplies	(304,851)	-	-	-	(304,851)	(165,047)
Prepaid Items	-	(26,340)	1,703	-	(24,637)	(4,856)
Increase (Decrease) in Liabilities:						
Accounts Payable	51,906	2,621	858	45,303	100,688	(49,028)
Present Value of Unpaid Losses	-	(215,413)	(3,750)	-	(219,163)	(468,366)
Unearned Cost Pool Revenues	(360)	-	-	-	(360)	(5,875)
Advance for Highway Construction	(7,270)	-	-	-	(7,270)	(97,181)
Unused Vested Employee Benefits	70,557	-	-	-	70,557	2,930
Net Cash Provided (Used) by Operating Activities	$ (707,245)	$ 475,828	$ (95,442)	$ 36,982	$ (289,877)	$ (1,306,321)

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

SCHEDULE E-4

CHIPPEWA COUNTY, WISCONSIN
HIGHWAY DEPARTMENT INTERNAL SERVICE FUND –
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2019)

	2020	2019
OPERATING REVENUES:		
Charges for Services:		
County Highway Maintenance and Construction [1]	$ 6,784,502	$ 7,353,795
State Highway Maintenance and Construction	2,919,960	2,852,836
Local Districts	1,109,913	1,298,101
County Departments	101,534	146,993
Nongovernmental Customers	157,838	362,133
Nonhighway Fleet	38,825	89,473
Miscellaneous:		
Other Revenue from State:		
Records, Reports and Supervision	169,217	315,521
Equipment Storage	137,863	144,456
Gravel Pit Sales	-	50
Miscellaneous Highway Revenues	65,639	25,817
Total Operating Revenues	11,485,291	12,589,175
OPERATING EXPENSES:		
Administration and General:		
Administration	443,908	430,123
Patrol Superintendent	118,845	110,589
Engineering Technician	14,892	8,854
Radio Expense	1,599	8,156
Public Liability Insurance	54,982	62,263
Transportation Cost Pools:		
Machinery Operations	(435,976)	(743,641)
Gravel Pits and Quarries	(228,317)	287,200
Bituminous Operations	128,357	154,089
Services Provided:		
County:		
General Maintenance	2,574,365	1,850,974
Reconstruction and Betterments	4,302,459	4,080,065
Winter Maintenance	1,180,406	2,276,002
Bridge Construction	940,952	579,370
Land Acquisition	3,000	-
State:		
Highway Maintenance and Betterments	2,623,130	2,680,301
Equipment Storage	137,866	145,565
Damage Claims	77,765	112,001
Salt Storage	11,932	59,794
County Aid Bridge Construction	95,717	412,188
Local Districts	1,109,913	1,298,101
Local Departments	101,534	146,993
Nongovernmental Customers	157,838	362,133
Amortization of State Contributions Included Above	40,983	37,441
Net Change in Other Postemployment Benefits Liabilities	28,083	2,946
Net Wisconsin Retirement System Pension Expense	52,446	374,998
Nonhighway Fleet	458,843	509,111
Total Operating Expenses	13,995,522	15,245,616
OPERATING LOSS	(2,510,231)	(2,656,441)

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

SCHEDULE E-4

CHIPPEWA COUNTY, WISCONSIN
HIGHWAY DEPARTMENT INTERNAL SERVICE FUND –
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED)
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2019)

	2020	2019
NONOPERATING REVENUES (EXPENSES):		
Gain (Loss) on Disposition of Assets - Nonhighway Fleet	$ (2,306)	$ (3,105)
Depreciation on Building Space Occupied by Other County Departments	(20,444)	(20,444)
Total Nonoperating Revenues (Expenses)	(22,750)	(23,549)
LOSS BEFORE TRANSFERS	(2,532,981)	(2,679,990)
TRANSFERS:		
Transfer from General Fund	31,971	49,404
Transfer from Capital Projects Fund	3,383,932	1,157,725
Transfer from Sales Tax Fund	200,000	1,475,000
Transfer to General Fund	(15,000)	-
Transfer to Sales Tax Fund	(1,054,113)	-
Total Interfund Transfers	2,546,790	2,682,129
CHANGE IN NET POSITION	13,809	2,139
Net Position - Beginning of Year	15,729,290	15,727,151
NET POSITION - END OF DECEMBER 31	$ 15,743,099	$ 15,729,290

[1] Charges for County Maintenance and Construction Consists of the Following Payments from the General Fund:

County Appropriations	$ 4,316,914	$ 4,691,045
Vehicle Registration Fee	8,371	555,338
State Transportation Aids	1,999,788	1,617,957
State Local Road Improvement Program Aid	459,429	388,263
State Aid - Local Bridge Revenue	-	101,192
Total	$ 6,784,502	$ 7,353,795

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

SCHEDULE E-5

CHIPPEWA COUNTY, WISCONSIN
SELF-FUNDED LIABILITY INSURANCE INTERNAL SERVICE FUND – STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2019)

	2020	2019
REVENUES:		
Charges to County	$ 256,932	$ 194,425
Insurance Recoveries	481	500
Interest Earnings on Funds Held by WMMIC	4,416	4,421
Dividend from WMMIC	25,943	35,866
Total Revenues	287,772	235,212
EXPENSES:		
Insurance Premiums Paid WMMIC	201,335	179,474
Claims Expenses	106,276	157,778
Net Increase (Decrease) in Year-end Present Value of Unpaid Claims - WMMIC	(3,750)	(142,175)
Administrative and Other Expenses	47,805	53,211
Total Expenses	351,666	248,288
CHANGE IN NET POSITION	(63,894)	(13,076)
Net Position - Beginning of Year	355,771	368,847
NET POSITION - END OF YEAR	$ 291,877	$ 355,771

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
FIDUCIARY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2020

	Tax Agency	Treasurer	Clerk of Courts	Human Services	Sheriff	Total Custodial Funds
ASSETS						
Treasurer's Cash and Investments	$ 173,035	$ 210,236	$ -	$ -	$ -	$ 383,271
Departmental Cash and Investments	-	-	349,879	62,063	48,099	460,041
Taxes Receivable:						
Current Apportionment	670	-	-	-	-	670
Total Assets	173,705	210,236	349,879	62,063	48,099	843,982
LIABILITIES						
Due to Other Governmental Units:						
State	670	139,670	-	-	-	140,340
Local Governments	173,035	48,386	-	-	-	221,421
Total Liabilities	173,705	188,056	-	-	-	361,761
NET POSITION						
Restricted for Individuals, Organizations, and Other Governments	$ -	$ 22,180	$ 349,879	$ 62,063	$ 48,099	$ 482,221

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Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

CHIPPEWA COUNTY, WISCONSIN
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED DECEMBER 31, 2020

	Tax Agency	Treasurer	Clerk of Courts	Human Services	Sheriff	Total Custodial Funds
ADDITIONS						
Contributions:						
Individuals	$ -	$ -	$ -	$ 23,455	$ 609,009	$ 632,464
Fines and Forfeitures	-	865,945	-	-	-	865,945
Property Tax Collections for Other Governments	48,316,363	-	-	-	-	48,316,363
Licenses and Fees Collected for State	-	1,657,833	-	-	-	1,657,833
Miscellaneous	-	99,282	914,107	-	-	1,013,389
Total Additions	48,316,363	2,623,060	914,107	23,455	609,009	52,485,994
DEDUCTIONS						
Payments of Property Tax to Other Governments	48,316,363	-	-	-	-	48,316,363
Distributions to Participants	-	-	-	1,898	622,535	624,433
Payments to State	-	2,521,389	-	-	-	2,521,389
Payments to Local Governments	-	49,129	-	-	-	49,129
Payments to Others	-	52,675	2,555,568	-	-	2,608,243
Total Deductions	48,316,363	2,623,193	2,555,568	1,898	622,535	54,119,557
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	-	(133)	(1,641,461)	21,557	(13,526)	(1,633,563)
Fiduciary Net Position - Beginning of Year, as Previously Reported	-	-	-	-	-	-
Change in Accounting Principle	-	22,313	1,991,340	40,506	61,625	2,115,784
Fiduciary Net Position - Beginning of Year, as Restated	-	22,313	1,991,340	40,506	61,625	2,115,784
FIDUCIARY NET POSITION - END OF YEAR	$ -	$ 22,180	$ 349,879	$ 62,063	$ 48,099	$ 482,221

Packet Pg. 163

7.C.1.b

Attachment: 2020 Final Report and Financial Statements (6538 : 2020 Audit Report - April Anderson, CliftonLarsonAllen)

STATEMENT OF EXPLANATION
APPROVE COOPERATIVE AGREEMENT TO IMPLEMENT JOINT STORMWATER PROGRAM FOR CHIPPEWA FALLS URBAN AREA - RANDY SCHOLZ AND DAN MASTERPOLE

August 5, 2021

TO: County Board Supervisors

FR: Dean Gullickson

RE: Stormwater Agreement

Dear Fellow County Board Supervisors,

After consultation with Corporation Counsel, the Board is required to follow ord. 2.70 (a1) which requires the Board to vote to put this item on the agenda. The vote must be a 2/3 vote. If passed we can then take up the stormwater agreement.

Sincerely,
Dean Gullickson
County Board Chair

Attachment: Stormwater Agreement Presentation 8-3-2021 (6536 : Approve Cooperative

Overview of Key Changes to the Chippewa Falls Urban Area Storm Water Intermunicipal Agreement

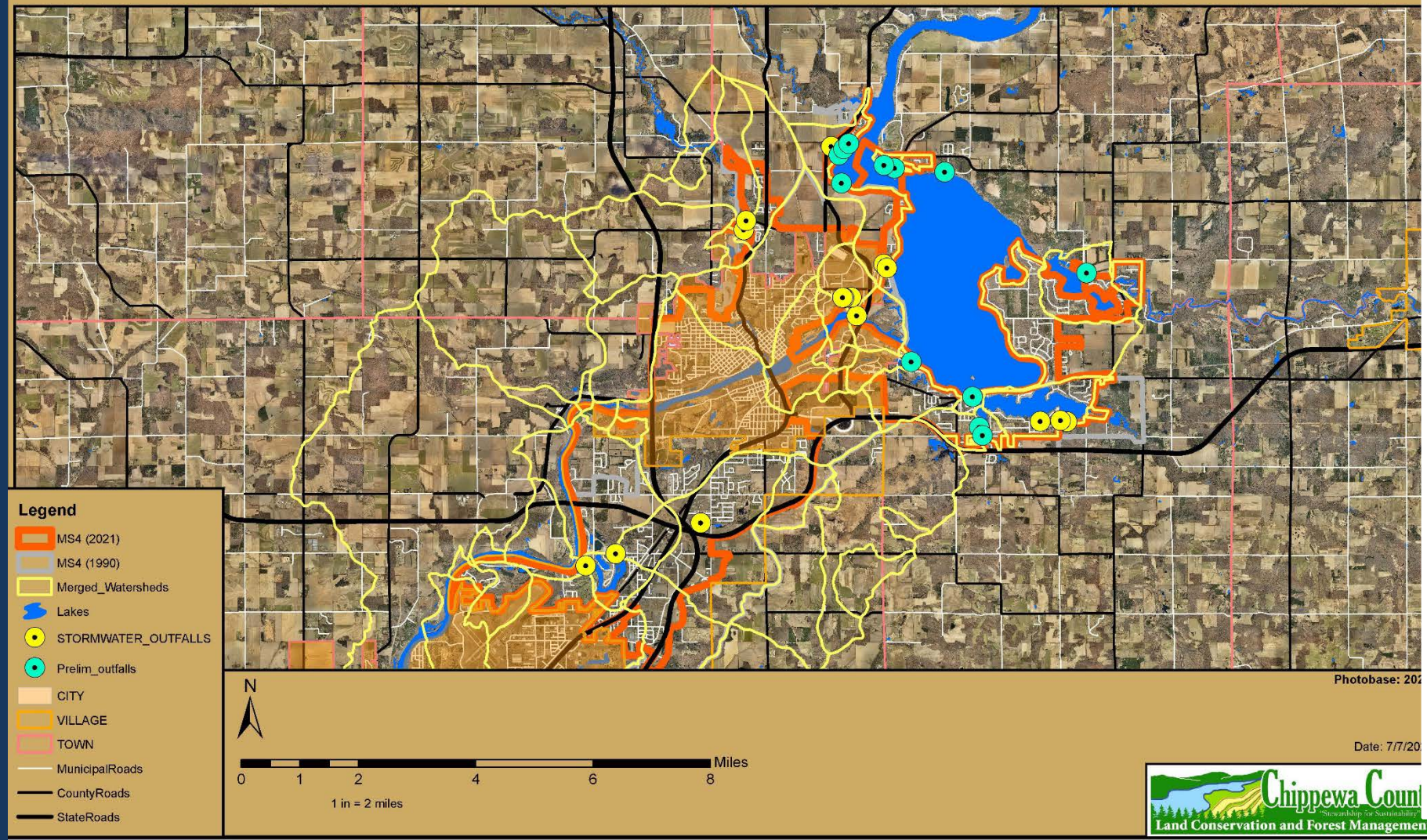
What Changed?

August, 2021

Chippewa County Land Conservation & Forest Management

Dept. of Land Conservation & Forest Management

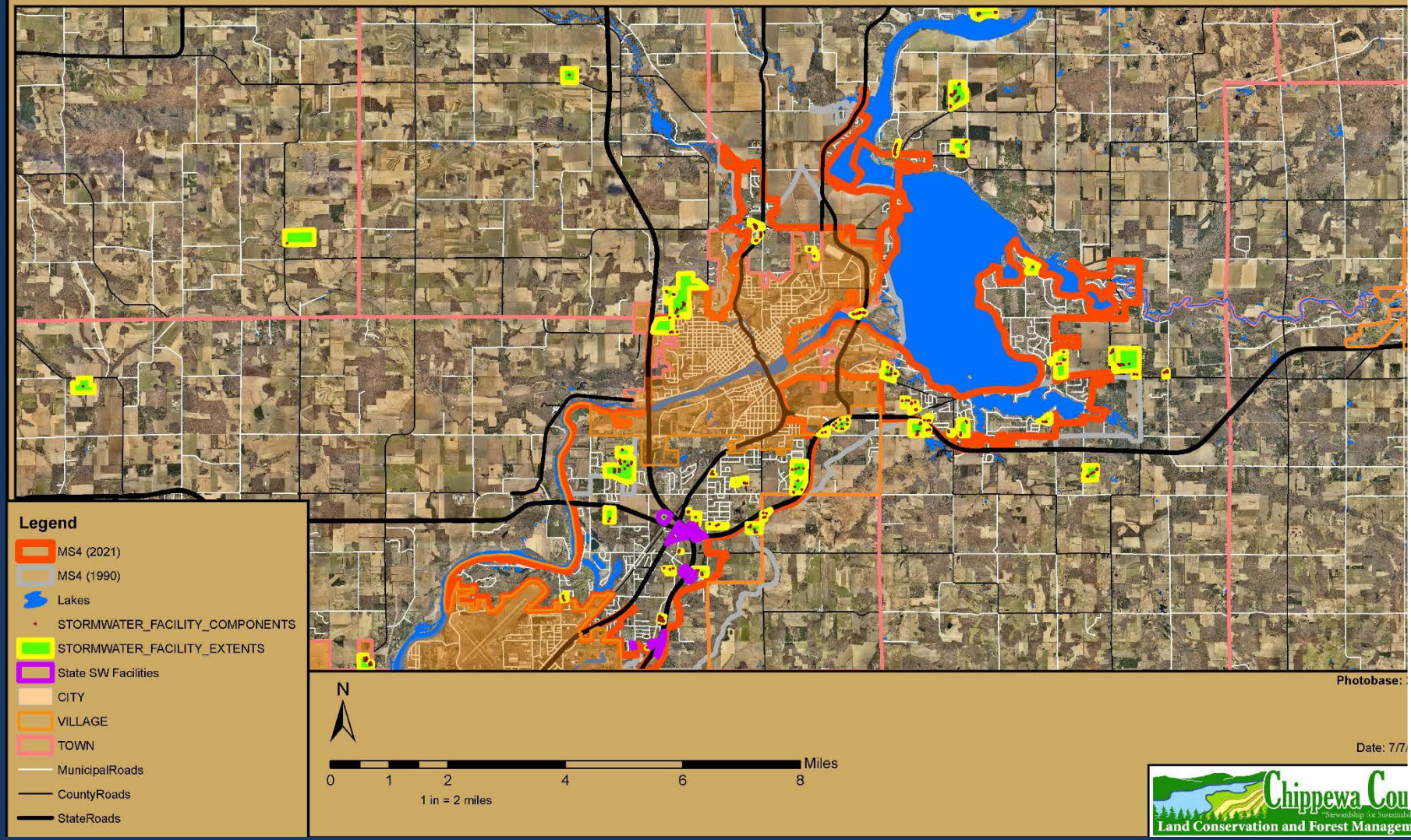
Updated MS4, Municipal Boundaries, Sub-Watershed Boundaries, Stormwater Outfalls and Roads



Attachment: Stormwater Agreement Presentation 8-3-2021 (6536 : Approve Cooperative

Dept. of Land Conservation & Forest Management

Updated MS4, Municipal Boundaries, Stormwater Systems, and Roads



Chippewa County Land Conservation and Forest Management

Attachment: Stormwater Agreement Presentation 8-3-2021 (6536 : Approve Cooperative

What Changed?

What changed?

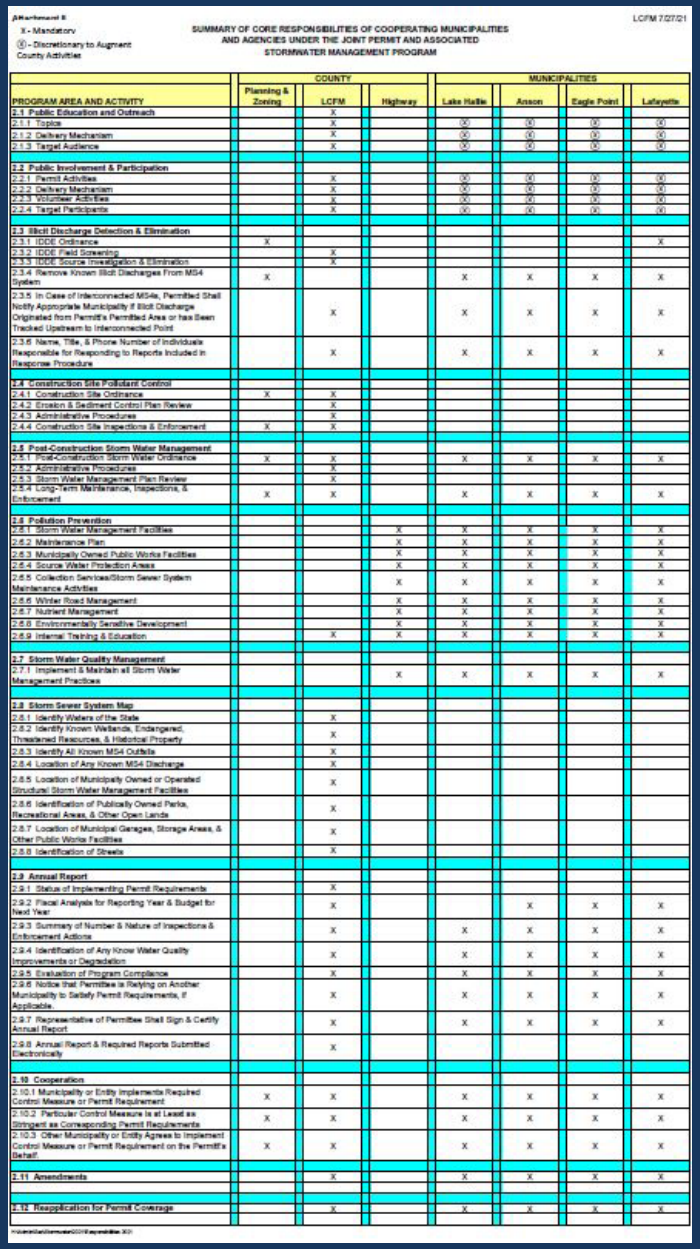
- New WPDES storm water permit places higher expectations, is more prescriptive,
  & requires higher level of dedicated programming

- New agreement more clearly defines roles/responsibilities of the County & each municipality

Attachment: Stormwater Agreement Presentation 8-3-2021 (6536 : Approve Cooperative

What Changed?

Chippewa County Land Conservation & Forest Management



Attachment E
X - Mandatory
(X) - Discretionary to Augment County Activities

SUMMARY OF CORE RESPONSIBILITIES OF COOPERATING MUNICIPALITIES AND AGENCIES UNDER THE JOINT PERMIT AND ASSOCIATED STORMWATER MANAGEMENT PROGRAM

LCFM 7/27/21

	COUNTY			MUNICIPALITIES			
PROGRAM AREA AND ACTIVITY	Planning & Zoning	LCFM	Highway	Lake Hallie	Anson	Eagle Point	Lafayette
2.1 Public Education and Outreach		X					
2.1.1 Topics		X		(X)	(X)	(X)	(X)
2.1.2 Delivery Mechanism		X		(X)	(X)	(X)	(X)
2.1.3 Target Audience		X		(X)	(X)	(X)	(X)
2.2 Public Involvement & Participation							
2.2.1 Permit Activities		X		(X)	(X)	(X)	(X)
2.2.2 Delivery Mechanism		X		(X)	(X)	(X)	(X)
2.2.3 Volunteer Activities		X		(X)	(X)	(X)	(X)
2.2.4 Target Participants		X		(X)	(X)	(X)	(X)
2.3 Illicit Discharge Detection & Elimination							
2.3.1 IDDE Ordinance	X						X
2.3.2 IDDE Field Screening		X					
2.3.3 IDDE Source Investigation & Elimination		X					
2.3.4 Remove Known Illicit Discharges From MS4 System	X			X	X	X	X
2.3.5 In Case of Interconnected MS4s, Permittee Shall Notify Appropriate Municipality if Illicit Discharge Originated from Permitt's Permitted Area or has Been Tracked Upstream to Interconnected Point		X		X	X	X	X
2.3.6 Name, Title, & Phone Number of Individuals Responsible for Responding to Reports Included in Response Procedure		X		X	X	X	X
2.4 Construction Site Pollutant Control							
2.4.1 Construction Site Ordinance	X	X					
2.4.2 Erosion & Sediment Control Plan Review		X					
2.4.3 Administrative Procedures		X					
2.4.4 Construction Site Inspections & Enforcement	X	X					
2.5 Post-Construction Storm Water Management							
2.5.1 Post-Construction Storm Water Ordinance	X	X		X	X	X	X
2.5.2 Administrative Procedures		X					
2.5.3 Storm Water Management Plan Review		X					
2.5.4 Long-Term Maintenance, Inspections, & Enforcement	X	X		X	X	X	X
2.6 Pollution Prevention							
2.6.1 Storm Water Management Facilities			X	X	X	X	X
2.6.2 Maintenance Plan			X	X	X	X	X
2.6.3 Municipally Owned Public Works Facilities			X	X	X	X	X
2.6.4 Source Water Protection Areas			X	X	X	X	X
2.6.5 Collection Services/Storm Sewer System Maintenance Activities			X	X	X	X	X
2.6.6 Winter Road Management			X	X	X	X	X
2.6.7 Nutrient Management			X	X	X	X	X
2.6.8 Environmentally Sensitive Development			X	X	X	X	X
2.6.9 Internal Training & Education		X	X	X	X	X	X
2.7 Storm Water Quality Management							
2.7.1 Implement & Maintain all Storm Water Management Practices			X	X	X	X	X
2.8 Storm Sewer System Map							
2.8.1 Identify Waters of the State		X					
2.8.2 Identify Known Wetlands, Endangered, Threatened Resources, & Historical Property		X					
2.8.3 Identify All Known MS4 Outfalls		X					
2.8.4 Location of Any Known MS4 Discharge		X					
2.8.5 Location of Municipally Owned or Operated Structural Storm Water Management Facilities		X					
2.8.6 Identification of Publically Owned Parks, Recreational Areas, & Other Open Lands		X					
2.8.7 Location of Municipal Garages, Storage Areas, & Other Public Works Facilities		X					
2.8.8 Identification of Streets		X					
2.9 Annual Report							
2.9.1 Status of Implementing Permit Requirements		X					
2.9.2 Fiscal Analysis for Reporting Year & Budget for Next Year		X			X	X	X
2.9.3 Summary of Number & Nature of Inspections & Enforcement Actions		X		X	X	X	X
2.9.4 Identification of Any Know Water Quality Improvements or Degradation		X		X	X	X	X
2.9.5 Evaluation of Program Compliance		X		X	X	X	X
2.9.6 Notice that Permittee is Relying on Another Municipality to Satisfy Permit Requirements, if Applicable.		X		X	X	X	X
2.9.7 Representative of Permittee Shall Sign & Certify Annual Report		X		X	X	X	X
2.9.8 Annual Report & Required Reports Submitted Electronically		X					
2.10 Cooperation							
2.10.1 Municipality or Entity Implements Required Control Measure or Permit Requirement	X	X		X	X	X	X
2.10.2 Particular Control Measure is at Least as Stringent as Corresponding Permit Requirements	X	X		X	X	X	X
2.10.3 Other Municipality or Entity Agrees to Implement Control Measure or Permit Requirement on the Permitt's Behalf.	X	X		X	X	X	X
2.11 Amendments		X		X	X	X	X
2.12 Reapplication for Permit Coverage		X		X	X	X	X

- Table attached to agreement provides detail by WPDES permit element, as tentatively agreed & delegated

What Changed?

LCFM 7/27/21

X - Mandatory

(X) - Discretionary to Augment County Activities

SUMMARY OF CORE RESPONSIBILITIES OF COOPERATING MUNICIPALITIES AND AGENCIES UNDER THE JOINT PERMIT AND ASSOCIATED STORMWATER MANAGEMENT PROGRAM

	COUNTY			MUNICIPALITIES			
PROGRAM AREA AND ACTIVITY	Planning & Zoning	LCFM	Highway	Lake Hallie	Anson	Eagle Point	Lafayette
2.1 Public Education and Outreach		X					
2.1.1 Topics		X		(X)	(X)	(X)	(X)
2.1.2 Delivery Mechanism		X		(X)	(X)	(X)	(X)
2.1.3 Target Audience		X		(X)	(X)	(X)	(X)
2.2 Public Involvement & Participation							
2.2.1 Permit Activities		X		(X)	(X)	(X)	(X)
2.2.2 Delivery Mechanism		X		(X)	(X)	(X)	(X)
2.2.3 Volunteer Activities		X		(X)	(X)	(X)	(X)
2.2.4 Target Participants		X		(X)	(X)	(X)	(X)
2.3 Illicit Discharge Detection & Elimination							
2.3.1 IDDE Ordinance	X						X
2.3.2 IDDE Field Screening		X					
2.3.3 IDDE Source Investigation & Elimination		X					
2.3.4 Remove Known Illicit Discharges From MS4 System	X			X	X	X	X
2.3.5 In Case of Interconnected MS4s, Permitted Shall Notify Appropriate Municipality if Illicit Discharge Originated from Permitt's Permitted Area or has Been Tracked Upstream to Interconnected Point		X		X	X	X	X
2.3.6 Name, Title, & Phone Number of Individuals Responsible for Responding to Reports Included in Response Procedure		X		X	X	X	X
2.4 Construction Site Pollutant Control							
2.4.1 Construction Site Ordinance	X	X					
2.4.2 Erosion & Sediment Control Plan Review		X					
2.4.3 Administrative Procedures		X					
2.4.4 Construction Site Inspections & Enforcement	X	X					
2.5 Post-Construction Storm Water Management							
2.5.1 Post-Construction Storm Water Ordinance	X	X		X	X	X	X
2.5.2 Administrative Procedures		X					
2.5.3 Storm Water Management Plan Review		X					
2.5.4 Long-Term Maintenance, Inspections, & Enforcement	X	X		X	X	X	X

Attachment: Stormwater Agreement Presentation 8-3-2021 (6536 : Approve Cooperative

What Changed? If Adopted

- New agreement establishes a Storm Water Coordinating Work Group

  -Formed by municipalities for program oversight & structured communication

  -Meets 2x/yr to monitor required activities & exchange information

  *Recordkeeping & reporting

  *Cost accounting & budgeting

Attachment: Stormwater Agreement Presentation 8-3-2021 (6536 : Approve Cooperative

What changed?

- New agreement will be implemented by the County using annual storm water activity work planning

- Time tracking will be used to provide basis for:

  -Annual storm water fee adjustments charged to developers

  *Plan reviews & construction inspection

  -Annual municipal service fee adjustments for technical & administrative services

Attachment: Stormwater Agreement Presentation 8-3-2021 (6536 : Approve Cooperative

What Changed?

Draft 4/5/2021

2021 ANNUAL WORK PLAN; CHIPPEWA FALLS URBAN AREA STORM WATER MANAGEMENT PROGRAM

I. PUBLIC EDUCATION AND OUTREACH	January	February	March	April	May	June	July	August	September	October	November	December
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Schedule and implement planned outreach and information activities, as outlined in the Chippewa Falls Urban Area Storm Water Management Plan, (2007). Targeted audiences and activities planned in 2021 are highlighted in Table X, 2021, (Attached).				■								
Assign/Schedule resources to participate in regional "Rain to Rivers".				■								

II. PUBLIC PARTICIPATION	January	February	March	April	May	June	July	August	September	October	November	December
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Conduct public meetings & hearings, as necessary, to:												
-Review & evaluate Chippewa Falls Urban Area Storm Water Plan, (2007).				■								
-Consider plan/policy changes and roles/responsibilities				■				■				
-Review, amend, and renew (?) 66.03 intermunicipal agreement.					■	■	■					
-Change ordinances.										■	■	■

III. ILLICIT DISCHARGE DETECTION AND ELIMINATION	January	February	March	April	May	June	July	August	September	October	November	December
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Inform municipalities of MS4 boundary changes, made by DNR, that reflect most recent changes (Date).					■							
Re-inventory ditch line conveyances and associated storm water outfalls subject to WPDES requirements that are located within newly established MS4 boundary.						■ ■						
Amend and create new sets Pacer/Illicit Discharge Inspection Maps. Distribute to County and municipal road patrol/maintenance teams.						■						
Schedule & conduct illicit discharge training.								■				
Schedule & conduct bi-annual illicit discharge inspections.								■ ■				

IV. CONSTRUCTION SITE/STORMWATER ORDINANCE	January	February	March	April	May	June	July	August	September	October	November	December
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Assign/Schedule resources to amend the Stormwater Management – Construction Site Erosion Control and Post-Construction Ordinance to add provisions to regulate and enforce illicit discharge.									■			

V. POLLUTION PREVENTION/WATER QUALITY MODEL	January	February	March	April	May	June	July	August	September	October	November	December
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Determine methods to segragate pollutant loading analysis by municipal jurisdiction								■				
Conduct GIS analysis to reflect changes in MS4 boundary, storm water system watersheds, and storm water outfalls.									■			
Assign pollution loads and 20% TSS reduction limits											■	

VI. STORM SEWER SYSTEM MAP	January	February	March	April	May	June	July	August	September	October	November	December
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Schedule & conduct annual storm water facility inspections					■ ■	■						
Update and amend storm water management plan map and GIS databases to reflect changes in MS4 boundary, storm water system watersheds, and storm water outfalls.					■ ■	■						
Conduct GIS analysis to segregate separate municipal storm water systems based upon municipal boundaries as watersheds and identify interconnecting municipal conveyances.					■							

VII. PERMIT REPORTING AND ADMINISTRATION	January	February	March	April	May	June	July	August	September	October	November	December
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Review and evaluate Chippewa Falls Urban Area Storm Water Plan, (2007).			■ ■									
Consider plan/policy changes and roles/responsibilities.			■ ■									
Conduct 2021 WPDES benchmark & SWMP reporting												
Review, amend, and renew (?) 66.03 intermunicipal agreement.												
Apply County budget process to restructure storm water program budget to better account for program revenues and expenses by storm water program element.					■					■		

Attachment: Stormwater Agreement Presentation 8-3-2021 (6536 : Approve Cooperative

What Changed? If Adopted

- Shift in assigned Enforcement Authority for long term maintenance of the storm water facilities

  -Private sector owners are currently responsible to maintain facilities via operation & maintenance agreements

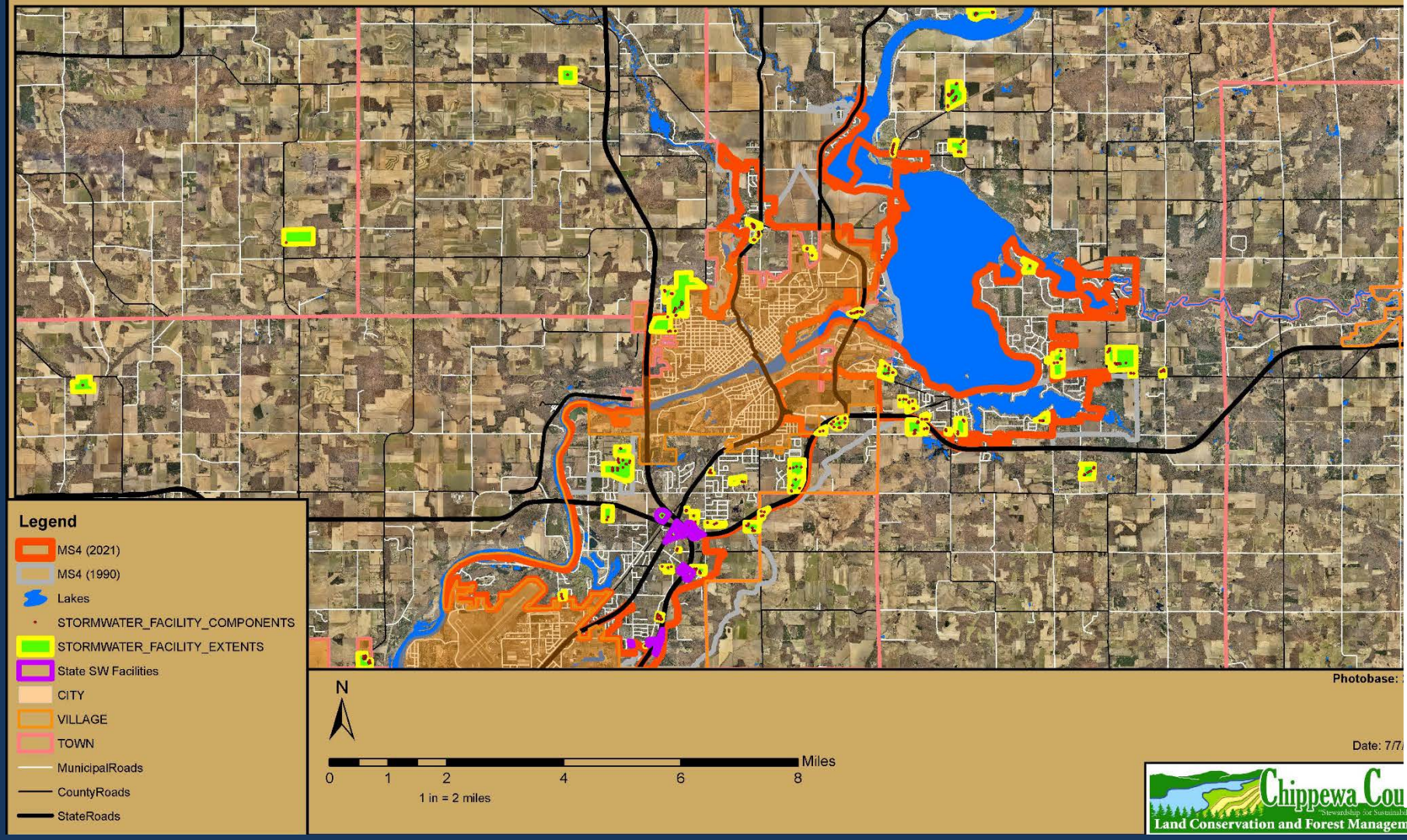
  -County & municipalities will now begin to track inspections & records filed by private sector

  -Municipalities will now begin to enforce operations & maintenance agreements via their own ordinances

Attachment: Stormwater Agreement Presentation 8-3-2021 (6536 : Approve Cooperative

Dept. of Land Conservation & Forest Management

Updated MS4, Municipal Boundaries, Stormwater Systems, and Roads



Attachment: Stormwater Agreement Presentation 8-3-2021 (6536 : Approve Cooperative

Dept. of Land Conservation & Forest Management

We would be pleased to address any questions.

Attachment: Stormwater Agreement Presentation 8-3-2021 (6536 : Approve Cooperative

LCFM 7/27/21

COOPERATIVE AGREEMENT TO IMPLEMENT A JOINT STORM WATER PROGRAM FOR THE CHIPPEWA FALLS URBAN AREA

This Cooperative Agreement to Implement a Joint Storm Water Program for the Chippewa Falls Urban Area (the "Agreement") is entered into pursuant to Wis. Stat. § 66.0301 to specify those certain responsibilities of the parties hereto in the implementation of a joint intergovernmental storm water program during the term of this Agreement.

I. PARTIES

This Agreement is between Chippewa County, Wisconsin, a quasi-municipal corporation (the " County"), located at 711 N. Bridge Street, Chippewa Falls, WI 54729 and the Village of Lake Hallie, Wisconsin, a municipal corporation located at 13033 30th Avenue, Chippewa Falls, WI 54729; the Town of Anson, a municipal corporation located at 13836 County Hwy S, South, Jim Falls, WI 54748; the Town of Eagle Point, a municipal corporation located at 14802 State Hwy 124, Chippewa Falls, WI 54729; and the Town of Lafayette, a municipal corporation located at 5765 197th Street, Chippewa Falls, WI 54729 (each a "Municipality" and collectively the "Municipalities"). Each of the County and the Municipalities may also be referred to as a "Party" and collectively as the "Parties."

II. TERM OF AGREEMENT

This Agreement shall commence upon the signature of all Parties and shall extend through the term of WPDES Permit #S050075-3, a copy of which is attached hereto as Attachment I, which expires on 4/30/24. This Agreement may be terminated by any of the Parties on thirty (30) days written notice to all other Parties, subject only to the payment of any obligations due to the other Parties under this Agreement up to the point of said termination.

This Agreement shall automatically renew to coincide with and extend through the term of any subsequent municipal storm water WPDES permit(s) issued to the Parties, unless cancelled or modified by the Parties under Section XV.

III. PURPOSE OF AGREEMENT

The purpose of this Agreement is to establish and implement a single joint storm water management program which meets the requirements of Wis. Admin. Code Section § NR 216.07. This Agreement will enable the parties to:

A. Manage storm water runoff and to meet requirements of WPDES Permit #WI- S050075-3.

B. Implement the Chippewa Falls Urban Area Storm Water Management Plan.

This Agreement establishes the administrative framework necessary to establish a joint storm water program and defines the roles and responsibilities of the cooperating parties. This Agreement will allow the Parties to share resources and work together to avoid redundancy, limit duplication of effort, and achieve public cost savings.

Attachment: Stormwater Intergovernmental Agreement 07-27-2021 (6536 : Approve Cooperative Agreement to Implement Joint Stormwater

IV. PROGRAM SUMMARY

The activities that will be conducted to implement the joint storm water management program contemplated under this Agreement include all of those which are necessary to meet WPDES permit WI- S050075-3. The elements of the joint storm water program, which are required to comply with the permit, are as follows:

A. Public Involvement and Participation.

B. Public Education and Outreach.

C. Storm Sewer System Map.

D. Storm Water Quality Management Modeling.

E. Illicit Discharge and Elimination.

F. Construction Site Pollution Control and Post Construction Storm Water Management.

G. Pollution Prevention.

A listing of the permit activities that have been established as permit conditions under Section 2 of the WPDES permit, are listed in Table Attachment II.

The table shows the permit conditions and activities under this agreement that:

A. Are to be conducted by the County to meet the County's obligation under its MS4 jurisdiction, and those to be conducted on behalf of the municipalities to meet obligations under their respective MS4 jurisdictions.

B. Are to be conducted by each municipality to meet permit obligations under their respective MS4 jurisdictions.

C. May be conducted at the discretion of the municipalities, to augment the activities that have been delegated to the County.

V. SCOPE OF SERVICES

A. The County agrees to perform the following duties:

1. Establish procedures and institute routine opportunities for ongoing public participation, associated with joint storm water management plan and program review, through use of public notices and scheduled program reviews, conducted under the Wisconsin Open Meetings Law.

2. Develop and implement a public education and outreach program for storm water management to comply with Wis. Admin. Code § NR 216.07.

3. Actively participate in meetings and provide financial support to implement and periodically evaluate a public education and outreach program. This program will be conducted in cooperation with other municipalities in the Eau Claire/Chippewa Falls urban area, also subject to WPDES storm water permit requirements, working in collaboration with "Rain to Rivers", a 501(c)3 nonprofit organization and regional storm water education service provider.

4. Actively maintain and routinely update the storm water system map and associated GIS data base. The map will show the location of public and private roads, storm water facilities, storm water conveyances, and storm water outfalls in the designated program area, and will be used to support all joint program efforts.

5. Participate in an illicit discharge program to detect and remove illicit discharges to the County and State road ditch network by conducting annual dry weather inspections of mapped ditch lines draining to designated storm water outfalls.

Attachment: Stormwater Intergovernmental Agreement 07-27-2021 (6536 : Approve Cooperative Agreement to Implement Joint Stormwater

6. Actively conduct routine annual inspections of major storm water outfalls.

7. Upon certifying storm water facility permit compliance, place the facility on the storm sewer map and file the "as-built" construction plans of all storm water facilities that are permitted under the Chippewa County Stormwater Management - Construction Site Erosion Control and Post- Construction Ordinance and WI Storm Water WPDES system.

   Provide a copy of the as-built construction plans directly to the parties with assigned responsibilities for storm water facility maintenance and inspections, and to each Municipality with regulatory jurisdiction, to assure these permitted storm water facilities are routinely inspected and properly maintained in accordance with any required storm water facility operation and maintenance agreements.

   Conduct annual quality control inspections and records audits of all storm water facilities, and provide a copy of the associated records to the assigned enforcement authority responsible for assuring compliance with storm water permit requirements and zoning conditional use permit conditions.

8. Maintain a construction site pollution control and storm water management ordinance to be administered in the storm water management program area.

9. Maintain a nonpoint source runoff pollution prevention program in the designated program area, including procedures for routine street sweeping, storm water facility maintenance, application of road salt and deicers, the management of leaves and grass clippings, and storm water pollution planning for municipal garages and storage areas.

10. Actively conduct individual and combined annual reporting for all Municipalities subject to this Agreement, using the prescribed reporting system and procedures established by the WI Dept. of Natural Resources.

    Provide to each Municipality an electronic copy of the individual and combined annual reporting, as filed.

11. Assist in the formation of an intermunicipal Storm Water Coordinating Work Group.

12. Appoint one or more County administrative and/or technical representatives to serve on an intermunicipal Storm Water Coordinating Work Group to assure structured communication between the County and Municipalities.

13. Amend the Chippewa County Stormwater Management - Construction Site Erosion Control and Post- Construction Ordinance to clarify the direct responsibilities of the County as they apply to processes to be used to detect, resolve, and enforce illicit discharges.

14. Amend the Chippewa County Stormwater Management - Construction Site Erosion Control and Post- Construction Ordinance, and the standard language and provisions of storm water facility operation and maintenance agreements, to clarify the direct responsibilities of the County as they apply to the administration and enforcement of operation and maintenance agreements.

Attachment: Stormwater Intergovernmental Agreement 07-27-2021 (6536 : Approve Cooperative Agreement to Implement Joint Stormwater

B. The Village of Lake Hallie, Town of Anson, Town of Eagle Point, and Town of Lafayette agree to the following:

1. Actively participate in and support opportunities for ongoing public participation through use of public notices and scheduled program reviews, conducted under the Wisconsin Open Meetings Law.

2. Actively participate in meetings and provide financial support to implement and periodically evaluate a joint public education and outreach program. This program will be conducted in cooperation with other municipalities in the Eau Claire/Chippewa Falls urban area, also subject to WPDES storm water permit requirements.

3. Routinely compile and provide information regarding the location of new public and private roads, storm water facilities, storm water conveyances, and storm water outfalls in the designated program area, to facilitate the maintenance of a common storm water system map.

4. Actively participate in an illicit discharge program to detect and remove illicit discharges to the town and village road ditch network, by conducting annual dry weather inspections of mapped ditch lines draining to designated storm water outfalls.

5. Financially support the routine inspections of major storm water outfalls.

6. Financially support the routine inspection of designated storm water facilities, to document their condition and functional efficiency.

7. To assure consistency, participate in any future processes to amend the County Stormwater Management - Construction Site Erosion Control and Post- Construction Ordinance in the storm water management program area.

8. Develop and implement a nonpoint source runoff pollution prevention program in the designated program area, including procedures for routine street sweeping, storm water facility maintenance, application of road salt and deicers, the management of leaves and grass clippings, and storm water pollution planning for municipal garages or storage areas.

9. Authorize the County to conduct individual reporting on behalf of each municipality subject to this agreement, under a combined annual reporting approach using the prescribed reporting system and procedures established by the WI Dept. of Natural Resources.

10. On or before January 31 of each calendar year, provide to the County on forms provided by the County, the information and data required to conduct the reporting identified under Section V.B.9, for each designated stormwater program element.

11. Appoint a lead Municipality to form an intermunicipal Storm Water Coordinating Work Group, which shall meet during February and May of each calendar year to monitor the terms of this Agreement.

12. Appoint a municipal representative from each Municipality to serve on the Storm Water Coordinating Work Group to assure structured communication among the parties to this agreement.

Attachment: Stormwater Intergovernmental Agreement 07-27-2021 (6536 : Approve Cooperative Agreement to Implement Joint Stormwater

13. Assume municipal responsibility to detect and remove illicit connections and discharges to each individual municipality's respective MS4 jurisdiction, under WPDES Permit, Section 2.3.

    Develop and implement an illicit discharge detection and elimination ordinance that meets the requirements of WPDES Permit Section, 2.3.1.

14. Assume municipal responsibility to administer and enforce storm water facility operation and maintenance agreements, under WPDES Permit, Section 2.5.

    Develop a Post-Construction Storm Water Management Ordinance that meets the requirements of WPDES Permit, Section 2.5.1, to augment and to be administered in conjunction with the Chippewa County Stormwater Management - Construction Site Erosion Control and Post- Construction Ordinance, to facilitate direct municipal enforcement of storm water facility tracking and maintenance requirements under WPDES Permit, Section 2.5.2 and 2.5.4.

VI. PROGRAM FINANCING AND DISTRIBUTION OF COSTS

The Parties have evaluated the costs of implementing a joint storm water management program, and have determined how these costs will be distributed under a management approach described in the Chippewa Falls Urban Area Storm Water Management Plan.
Under the proposed management approach, the direct and indirect costs of meeting program requirements will be distributed between the public and private sectors.

A. Private Sector Costs

The Parties agree that the direct costs of planning and installing storm water best management practices will be incurred solely by the private sector, unless other arrangements are made between the developer and the municipality in which the development occurs. Under this management scenario, all storm water related permitting, engineering, and construction costs will be recognized as business expenses and will be incurred by the developer. It is assumed that the developer will add these business expenses to other development costs and attempt to recoup these costs through the market-driven real estate process.
Custodial responsibility for storm water facilities constructed by the developer will be assigned to the developer unless the responsible Municipality agrees to accept management responsibility. Under this arrangement, the costs of maintaining privately-owned storm water facilities will ultimately be transferred by deed title to the end-owners of the parcels that are served by the storm water facilities.

B. Public Sector Costs

The Parties agree that the public costs of implementing this joint storm water program will be defined as either capital expenses or operational expenses.
Capital expenses will include those associated with planning and installing publicly owned storm water infrastructure, including the costs of land acquisition, engineering, and site improvements. Capital expenses will be incurred solely by the Municipality that intends to acquire the land or develop storm water facilities to control storm water within its boundaries.

Operational expenses will include the costs of activities, which are conducted to implement the joint storm water program and comply with WPDES Permit number #WI-S050075-3.

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In assuming these new operational costs, the County will seek to limit property tax impacts by establishing service fees that will be charged directly to permit applicants subject to requirements of the Chippewa County Stormwater Management - Construction Site Erosion Control and Post- Construction Ordinance. Service fees will be charged by the County to offset the full public costs of storm water ordinance administration, plan review, and the County's storm water construction inspection.

The remaining operational expenses will be distributed between the Parties based upon the program duties and responsibilities, as defined in "Section V – Scope of Services" of this Agreement.

The costs of WPDES permit administration, maintaining the storm water system map, and implementing the public education and community outreach components of the storm water program will be distributed between the County and the Municipalities. The Municipalities' share of their program costs will be distributed proportionately on a per capita basis.

The public costs of implementing an illicit discharge detection and elimination ordinance and a joint storm water facility inspection program will be assumed fully by each of the Municipalities.. Annual payments will be made to the County by each Municipality for annual inspections of storm water facilities and storm water outfalls, based upon the location of inspections and the number of inspections conducted. The County will bill each Municipality on an annual basis.

Using these assumptions, the proposed distribution of annual program operation costs for 2022 can be estimated as follows:

Estimated Annual Operating Expenses of
Core WPDES Program Elements, Excluding Construction Site Erosion Control and Storm Water Ordinance Expenses

Municipality	Proportion of Program Costs	Operating Expenses
Village of Lake Hallie	38%	$ 6,935
Town of Anson	12%	$ 2,190
Town of Lafayette	33%	$ 6,023
Town of Eagle Point	17%	$ 3,102
	100%	**$18,250**
Chippewa County		**$ 7,750**

To further refine this initial budget, the County shall develop and implement an ongoing time and expense tracking system to record the expenses incurred by the County under each WPDES permit and program element defined in Section IV.

This information will be used to develop an annual County joint storm water program budget, and to determine and adjust annual municipal service fees, and storm water plan review and construction inspections fees. These fees will be established to as closely as possible to equal the County's anticipated expenses and service costs under the annual program financing and management approach, described in this Section IV.

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VII. LIAISONS

For Chippewa County: County Conservationist, Chippewa County

For the Village of Lake Hallie: Village President

Town of Anson: Chair

For the Town of Eagle Point: Chair

For the Town of Lafayette: Chair

VIII. NOTICES

Notices required or deemed advisable under this Agreement shall be placed in writing and delivered personally or by registered or certified mail to the municipal clerks of each Municipality that is a Party to this Agreement.

IX. INSURANCE

Each Party to this Agreement shall maintain its own liability insurance sufficient to insure against the risks arising from each Party's responsibilities under this Agreement.

X. MUTUAL INDEMNIFICATION.

The Parties agree fully to indemnify and hold one another harmless from and against all claims, actions, judgments, costs, and expenses, arising out of damages or injuries to third persons or their property, caused by the fault or negligence of the said Party, its agents, or employees, in the performance of this Agreement. The Parties shall give to each other prompt and reasonable notice of any such claims or actions and the other Party shall have the right to investigate, compromise, and defend the same.

XI. WAIVER OF BREACHES

No waiver of any breaches of this Agreement shall be held to be a waiver of any other or any subsequent breaches. All remedies afforded in this Agreement shall be considered to be cumulative and in addition to any other remedies provided by law.

XII. APPLICABLE LAW

This Agreement shall be governed by the State of Wisconsin. Venue for any dispute hereunder shall be in Chippewa County Circuit Court.

XIII. SECTION HEADINGS

The headings of the several sections, and any table of contents appended hereto, shall be solely for convenience of reference and shall not affect the meaning, construction or effect hereof.

XIV. NON-ASSIGNMENT OF AGREEMENT

The Parties agree that there shall be no assignment or transfer of this Agreement, nor of any interests, rights or responsibilities herein contained, except as agreed to in writing.

XV. MODIFICATIONS TO AGREEMENT

There shall be no modifications to this Agreement, except in writing, signed by all Parties.

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XVI. INTEGRATION OF AGREEMENT

The entire agreement of the Parties is contained herein, and this Agreement supersedes all previous agreements, whether written or oral and all negotiations as well as any previous agreements presently in effect between the Parties relating to the subject matter.

All Parties hereto having read and understood the entirety of this Agreement consisting of eight (8) typewritten pages hereby affix their duly authorized signatures.

CHIPPEWA COUNTY BY:

_____ _____
Dean Gullickson, Chair (Date)
County Board of Supervisors

_____ _____
Randy Scholz (Date)
Chippewa County Administrator

VILLAGE OF LAKE HALLIE BY:

_____ _____
Gary Spilde (Date)
Village President

TOWN OF ANSON BY:

_____ _____
Gary Lazarz, Chairman (Date)
Town of Anson

TOWN OF EAGLE POINT BY:

_____ _____
Dennis Ferstenou, Chairman (Date)
Town of Eagle Point

TOWN OF LAFAYETTE BY:

_____ _____
David Staber, Chairman (Date)
Town of Lafayette

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STATE OF WISCONSIN
DEPARTMENT OF NATURAL RESOURCES

GENERAL PERMIT TO DISCHARGE UNDER THE WISCONSIN POLLUTANT DISCHARGE ELIMINATION SYSTEM WPDES PERMIT NO. WI-S050075-3

In compliance with the provisions of ch. 283 Wis. Stats., and chs. NR 151 and 216, Wis. Adm. Code, owners and operators of municipal separate storm sewer systems are permitted to discharge storm water from all portions of the

MUNICIPAL SEPARATE STORM SEWER SYSTEM

owned or operated by the municipality to waters of the state in accordance with the conditions set forth in this permit.

With written authorization by the Department, this permit will be used to cover a municipal separate storm sewer system initially covered under a previous version of a municipal separate storm sewer system general permit. The **Start Date** of coverage under this permit is the date of the Department letter sent to the municipality authorizing coverage under this permit. The Department is required to charge an annual permit fee to owners and operators authorized to discharge under this permit in accordance with s. 283.33(9), Wis. Stats., and s. NR 216.08, Wis. Adm. Code.

State of Wisconsin Department of Natural Resources
For the Secretary

By _____ 5/1/19

Michael C. Thompson, Director
Bureau of Watershed Management
External Services Division

Date Permit Signed

PERMIT EFFECTIVE DATE: May 1, 2019 **EXPIRATION DATE:** April 30, 2024

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APPENDICES

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1. APPLICABILITY CRITERIA

1.1 Permitted Area

This permit covers all areas under the ownership, control or jurisdiction of the permittee that contribute to discharges from a municipal separate storm sewer system (MS4) that receives runoff from any of the following:

1.1.1 An urbanized area, adjacent developing areas and areas whose runoff is connected or will connect to a municipal separate storm sewer regulated under subch. I of NR 216, Wis. Adm. Code; or

1.1.2 An area associated with a municipal population of 10,000 or more and a population density of 1,000 or more per square mile, adjacent developing areas and areas whose runoff is connected or will connect to an MS4 regulated under subch. I of NR 216, Wis. Adm. Code; or

1.1.3 An area that drains to an MS4 that is designated for permit coverage pursuant to s. NR 216.02(2) or 216.025, Wis. Adm. Code.

1.2 Authorized Discharges

This permit authorizes storm water point source discharges from the MS4 to waters of the state in the permitted area. This permit also authorizes the discharge of storm water co-mingled with flows contributed by process wastewater, non-process wastewater, and storm water associated with industrial activity, provided the discharges are regulated by other WPDES permits or are discharges which are not considered illicit discharges pursuant to section 2.3.1 of this permit.

1.3 Water Quality Standards

1.3.1 This permit specifies the conditions under which storm water may be discharged to waters of the state for the purpose of achieving water quality standards contained in chs. NR 102 through 105, NR 140, and NR 207, Wis. Adm. Code. For the term of this permit, compliance with water quality standards will be addressed by adherence to the requirements in this permit.

1.3.2 This permit does not authorize discharges that the Department determines will cause or have reasonable potential to cause or contribute to an excursion above any applicable water quality standards. Where such determinations have been made, the Department may notify the municipality that an individual permit is necessary. However, the Department may authorize coverage under this permit where the storm water management programs required under this permit will include appropriate controls and implementation procedures designed to bring the storm water discharge into compliance with water quality standards.

1.4 Outstanding and Exceptional Resource Waters

1.4.1 The permittee shall determine whether any part of its MS4 discharges to an outstanding resource water (ORW) or exceptional resource water (ERW). ORWs and ERWs are listed in ss. NR 102.10 and 102.11, Wis. Adm. Code.

Note: An unofficial list of ORWs and ERWs may be found on the Department's Internet site at: https://dnr.wi.gov/topic/SurfaceWater/orwerw.html

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1.4.2 The permittee may not establish a new MS4 discharge of a pollutant to an ORW or an ERW unless the storm water management programs required under this permit are designed to ensure that any new MS4 discharge of a pollutant to an ORW or ERW will not exceed background concentration levels within the ORW or ERW.

1.4.3 If the permittee has an existing MS4 discharge to an ORW, it may increase the discharge of pollutants, either at the existing point of discharge or a new location, provided all of the following are met:

a. The pollutant concentration within the receiving water and under the influence of the existing discharge would not increase as compared to the level that existed prior to coverage under this permit.

b. The increased discharge would not result in a violation of water quality standards.

1.4.4 If the permittee has an existing MS4 discharge to an ERW, it may increase the discharge of pollutants if the increased discharge would not result in a violation of water quality standards.

1.5 Impaired Waterbodies and Total Maximum Daily Load Requirements

1.5.1 By March 31 of each odd-numbered year, the permittee shall determine whether any part of its MS4 discharges to an impaired waterbody listed in accordance with section 303(d)(1) of the federal Clean Water Act, 33 USC § 1313(d)(1)(C), and the implementing regulation of the US Environmental Protection Agency, 40 CFR § 130.7(c)(1). For a permittee that determines that any part of its MS4 does discharge to a listed impaired waterbody but for which there is no United States Environmental Protection Agency (USEPA) approved Total Maximum Daily Load (TMDL) for the pollutant of concern, the permittee shall include a written section in its storm water management program that discusses the management practices and control measures it will implement as part of its program to reduce, with the goal of eliminating, the discharge of pollutants of concern that contribute to the impairment of the waterbody. This section of the permittee's program shall specifically identify control measures and practices that will collectively be used to try to eliminate the MS4's discharge of pollutants of concern that contribute to the impairment of the waterbody and explain why these control measures and practices were chosen as opposed to other alternatives.

Note: Every two years, the Department updates and publishes a list of waters considered impaired under the Clean Water Act. The list is updated in even-numbered years. A list of Wisconsin impaired waterbodies may be found on the Department's Internet site at: http://dnr.wi.gov/topic/impairedwaters/

1.5.2 For a permittee with an MS4 discharge of a pollutant of concern to a waterbody subject to an USEPA approved TMDL under which the permittee is assigned a Wasteload Allocation (WLA), the permittee shall meet the following requirements, in addition to the minimum control measures described within Section 2 of the permit:

a. Appendix A provides the permit conditions for permittees subject to the Rock River Basin TMDL, Lower Fox River Basin and Lower Green Bay TMDL, Lake St. Croix Nutrient

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TMDL, Red Cedar River (Tainter Lake, Menomin Lake) TMDL, or Beaver Dam Lake TMDL. For a permittee subject to any of these TMDLs, the permittee shall comply with the provisions in Appendix A: MS4 Permittees Subject to a TMDL Approved Prior to May 1, 2014 including Applicable Updates.

b. Appendix B provides the permit conditions for permittees subject to the Milwaukee River Basin TMDL. For a permittee subject to this TMDL, the permittee shall comply with the provisions in Appendix B: MS4 Permittees Subject to Milwaukee River Basin TMDL.

c. Appendix C provides the permit conditions for permittees subject to the Wisconsin River Basin TMDL or any other TMDL approved on or after May 1, 2019. For a permittee subject to any of these TMDLs, the permittee shall comply with the provisions in Appendix C: MS4 Permittees Subject to the Wisconsin River Basin TMDL or a TMDL Approved After May 1, 2019.

Note: The reports for Department and USEPA approved TMDLs are available from the Department's Internet site at: https://dnr.wi.gov/topic/TMDLs/tmdlreports.html

1.5.3 After the effective date of this permit, the permittee may not establish a new MS4 discharge of a pollutant of concern to an impaired waterbody or increase the discharge of a pollutant of concern to an impaired waterbody unless the new or increased discharge causes the receiving water to meet applicable water quality standards, or the USEPA has approved a TMDL for the impaired waterbody.

1.6 Wetlands

The permittee's MS4 discharge shall comply with the applicable wetland water quality standards provisions in ch. NR 103, Wis. Adm. Code.

1.7 Endangered and Threatened Resources

The permittee's MS4 discharge shall comply with the endangered and threatened resource protection requirements of s. 29.604, Wis. Stats., and ch. NR 27, Wis. Adm. Code.

1.8 Historic Property

The permittee's MS4 discharge may not affect any historic property that is listed property, or on the inventory or on the list of locally designated historic places under s. 44.45, Wis. Stats., unless the Department determines that the MS4 discharge will not have an adverse effect on any historic property pursuant to s. 44.40(3), Wis. Stats.

1.9 General Storm Water Discharge Limitations

In accordance with s. NR 102.04, Wis. Adm. Code, practices attributable to municipal, industrial, commercial, domestic, agricultural, land development or other activities shall be controlled so that all surface waters including the mixing zone meet the following conditions at all times and under all flow and water level conditions:

1.9.1 Substances that will cause objectionable deposits on the shore or in the bed of a body of water, shall not be present in such amounts as to interfere with public rights in waters of the state.

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1.9.2 Floating or submerged debris, oil, scum or other material shall not be present in such amounts as to interfere with public rights in waters of the state.

1.9.3 Materials producing color, odor, taste or unsightliness shall not be present in such amounts as to interfere with public rights in waters of the state.

1.9.4 Substances in concentrations or combinations which are toxic or harmful to humans shall not be present in amounts found to be of public health significance, nor shall substances be present in amounts which are acutely harmful to animal, plant or aquatic life.

1.10 Obtaining Permit Coverage

1.10.1 The owner or operator of an MS4 covered under a previous version of an MS4 permit before the effective date of this permit shall be covered by this permit pursuant to written authorization by the Department.

Note: The Department will notify in writing the owner or operator of an MS4 covered under a previous version of an MS4 permit that this permit has been reissued and that the MS4 is covered under it. However, the City of Madison and the City of Milwaukee are not eligible for coverage under this permit.

1.10.2 Coverage under this permit does not become effective until the Department sends the owner or operator a letter expressly authorizing coverage under this permit.

1.11 Transfers

Coverage under this permit is not transferable to another municipality without the express written approval of the Department. If the permittee's MS4 is annexed into another municipality, the permittee shall immediately notify the Department by letter of the change. If the permittee ceases to own or operate any MS4 regulated under this permit, the Department may terminate its coverage under this permit.

1.12 Exclusions

The following are excluded from coverage and are not authorized under this permit:

1.12.1 Combined Sewer and Sanitary Sewer Systems

Discharges of water from a sanitary sewer or a combined sewer system conveying both sanitary and storm water. These discharges are regulated under s. 283.31, Wis. Stats, and require an individual permit.

1.12.2 Agricultural Facilities and Practices

Discharges from agricultural facilities and agricultural practices. "Agricultural facility" means a structure associated with an agricultural practice. "Agricultural practice" means beekeeping; commercial feedlots; dairying; egg production; floriculture; fish or fur farming; grazing; livestock raising; orchards; poultry raising; raising of grain, grass, mint and seed crops; raising of fruits, nuts and berries; sod farming; placing land in federal programs in return for payments in kind; owning land, at least 35 acres of which is enrolled in the conservation reserve program under 16 USC § 3831 to 3836; and vegetable raising.

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1.12.3 Other Excluded Discharges
Storm water discharges from industrial operations or land disturbing construction activities that require separate coverage under a WPDES permit pursuant to subchs. II or III of ch. NR 216, Wis. Adm. Code. For example, while storm water from industrial or construction activity may discharge to an MS4, this permit does not satisfy the need to obtain any other permits for those discharges. This exclusion does not apply to the permittee's responsibility to regulate construction sites within its jurisdiction in accordance with sections 2.4 and 2.5 of this permit.

1.12.4 Indian Country
Storm water discharges within Indian Country. The federal Clean Water Act requires owners and operators of storm water discharges within Indian Country in Wisconsin to obtain permit coverage directly from the USEPA.

1.12.5 Non-MS4 Discharge
Storm water discharges that do not enter an MS4.

1.13 Compliance with Permit Requirements
Compliance with the requirements contained in this permit including the applicable appendices shall not be contingent upon receiving financial assistance from the Department or any other public or private grant or loan program.

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2. PERMIT CONDITIONS

This permit establishes the following measurable goals, with a compliance schedule in section 3, for the permittee to maintain compliance with the minimum control measures for their storm water management program described under sections 2.1 through 2.6. The following permit conditions apply to the permittee, unless the Department issues a written determination that a condition is not appropriate under the circumstances. The permittee shall have a written storm water management program that describes in detail how the permittee intends to comply with the permit requirements for each minimum control measure. The permittee shall begin implementing any updates to its storm water management programs no later than March 31, 2021.

2.1 Public Education and Outreach

The permittee shall maintain its public education and outreach program to increase the awareness of storm water pollution impacts on waters of the state and to encourage changes in public behavior to reduce such impacts. The permittee shall implement the following measurable goals:

2.1.1 Topics. The permittee shall address all eight topics in Table 1 at least once during the permit term. Permittees that are a County shall address a minimum of six topics each year. Permittees that are a City, Village, Town, or University with a population of 5,000 or more based on the latest U.S. Census shall address a minimum of six topics each year. Permittees that are a City, Village, Town, or University with a population less than 5,000 based on the latest U.S. Census shall address a minimum of four topics each year. Topics may be repeated as necessary. Permittees shall select from the topic areas in Table 1.

Note: Universities should average its enrolled student population plus employee population over a recent ten-year period to determine which requirement it should follow for permit compliance. Universities are also expected to undertake public education efforts that reach the entire student body and staff.

Table 1: Public Education and Outreach Topic Areas and Descriptions

#	Topic Area	Description
1	Illicit Discharge Detection and Elimination	Promote detection and elimination of illicit discharges and water quality impacts associated with such discharges from municipal separate storm sewer systems.
2	Household Hazardous Waste Disposal/Pet Waste Management/Vehicle Washing	Inform and educate the public about the proper management of materials that may cause storm water pollution from sources including automobiles, pet waste, household hazardous waste and household practices.
3	Yard Waste Management/Pesticide and Fertilizer Application	Promote beneficial onsite reuse of leaves and grass clippings and proper use of lawn and garden fertilizers and pesticides.
4	Stream and Shoreline Management	Promote the management of streambanks and shorelines by riparian landowners to minimize erosion and restore and enhance the ecological value of waterways.

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5	Residential Infiltration	Promote infiltration of residential storm water runoff from rooftop downspouts, driveways and sidewalks.
6	Construction Sites and Post-Construction Storm Water Management	Inform and educate those responsible for the design, installation, and maintenance of construction site erosion control practices and storm water management facilities on how to design, install and maintain the practices.
7	Pollution Prevention	Identify businesses and activities that may pose a storm water contamination concern, and educate those specific audiences on methods of storm water pollution prevention.
8	Green Infrastructure/Low Impact Development	Promote environmentally sensitive land development designs by developers and designers, including green infrastructure and low impact development.

Note: Additional information on green infrastructure and low impact development may be found on the USEPA's Internet site at: https://www.epa.gov/green-infrastructure

2.1.2 Delivery mechanism. The permittee shall use at least four public education delivery mechanisms each year. Permittees that are a City, Village, Town, or University with a population of 5,000 or more based on the latest U.S. census shall use at least two from the Active/Interactive Mechanisms column in Table 2 each year. Permittees that are a City, Village, Town, or University with a population less than 5,000 based on the latest U.S. census shall use at least one from the Active/Interactive Mechanisms column in Table 2 each year. Permittees that are a County shall use at least one from the Active/Interactive Mechanisms column in Table 2 each year."

Note: Universities should average its enrolled student population plus employee population over a recent ten-year period to determine which requirement it should follow for permit compliance. Universities are also expected to undertake public education efforts that reach the entire student body and staff.

Table 2: Public Education and Outreach Delivery Mechanisms (Active and Passive)

Active/Interactive Mechanisms	Passive Mechanisms
• Educational activities (school presentations, summer camps) • Informational booth at event • Targeted group training (contractors, consultants, etc.) • Government event (public hearing, council meeting) • Workshops • Tours • Other	• Passive print media (brochures at front desk, posters, etc.) • Distribution of print media (mailings, newsletters, etc.) via mail or email • Media offerings (radio and TV ads, press release, etc.) • Social media posts • Signage • Website • Other

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2.1.3 Target audience. The permittee shall identify the target audience for each public education and outreach topic. Target audiences may include the general public, public employees, residents, businesses, contractors, developers, industries, and/or other appropriate audiences.

2.2 Public Involvement and Participation

The permittee shall maintain its public involvement and participation program, in compliance with applicable state and local public notice requirements, to notify the public of activities required by this permit and to encourage input and participation from the public regarding these activities. The permittee shall implement the following measurable goals:

2.2.1 Permit activities. The permittee shall provide a minimum of one opportunity annually for the public to provide input on each of the following permit activities: annual report, storm water management program, and if applicable, the adoption or amendment of storm water related ordinances.

2.2.2 Delivery mechanism. The permittee shall identify the public involvement and participation delivery mechanism for each permit activity in section 2.2.1. Delivery mechanisms may include public workshop, presentation of storm water information, government event (public hearing, council meeting, etc.), citizen committee meeting, or website.

2.2.3 Volunteer activities. The permittee shall implement at a minimum one of the following volunteer activities per year: group best management practice (BMP) installation or maintenance, storm drain stenciling, planting community rain garden, clean up event, stream monitoring, citizen committee meeting, public workshop, presentation of storm water information, or other hands-on event.

2.2.4 Target participants. The permittee shall identify the targeted participants for each permit activity and volunteer activity. Participants may include general public, public employees, residents, businesses, contractors, developers, industries, and/or other appropriate audience.

2.3 Illicit Discharge Detection and Elimination (IDDE)

The permittee shall continue to implement and enforce its program to detect and remove illicit connections and discharges to the MS4. The permittee shall implement the following measurable goals:

2.3.1 IDDE ordinance. An ordinance or other regulatory mechanism to prevent and eliminate illicit discharges and connections to the MS4. At a minimum, the ordinance or other regulatory mechanism shall:

a. Prohibit illicit discharges and the discharge, spilling or dumping of non-storm water substances or materials into waters of the state or the MS4.

b. Identify non-storm water discharges or flows that are not considered illicit discharges. Categories of non-storm water discharges that are not considered illicit discharges include water line flushing, landscape irrigation, diverted stream flows, uncontaminated groundwater infiltration, uncontaminated pumped groundwater, discharges from potable water sources, foundation drains, air conditioning condensation, irrigation water, lawn watering, individual residential car washing, flows from riparian habitats

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and wetlands, fire-fighting and discharges authorized under a WPDES permit. However, the occurrence of a discharge listed above may be considered an illicit discharge on a case-by-case basis if the permittee or the Department identifies it as a significant source of a pollutant to waters of the state.

c. Establish inspection and enforcement authority.

Note: Chapter NR 815, Wis. Adm. Code, regulates injection wells including storm water injection wells. Construction or use of a well to dispose of storm water directly into groundwater is prohibited under s. NR 815.11(5), Wis. Adm. Code.

2.3.2 IDDE field screening. On-going dry weather field screening shall be conducted at 100% of the total major outfalls at least once during the term of the permit. Additionally, the permittee shall select minor outfalls for annual on-going dry weather field screening during the term of the permit. The permittee shall develop a prioritization procedure to assist with selecting minor outfalls and consideration shall be given to hydrological conditions, total drainage area of the site, population density of the site, traffic density, age of the structures or buildings in the area, history of the area and land use types when selecting outfalls for annual field screening. At a minimum, field screening shall be documented and include:

a. Visual Observation - A narrative description of visual observations including color, odor, turbidity, oil sheen or surface scum, flow rate and any other relevant observations regarding the potential presence of non-storm water discharges or illicit dumping.

b. Field Analysis - If flow is observed, a field analysis shall be conducted to determine the presence of illicit non-storm water discharges or illicit dumping. The field analysis shall include sampling for pH, total chlorine, total copper, total phenol and detergents, unless the permittee elects instead to use detergent, ammonia, potassium and fluoride as the indicator parameters. Other alternative indicator parameters may be authorized by the Department in writing.

(1) Field screening points shall, where possible, be located downstream of any source of suspected illicit activity.

(2) Field screening points shall be located where practicable at the farthest manhole or other accessible location downstream in the system. Safety of personnel and accessibility of the location shall be considered in making this determination.

Note: The Department's MS4 Illicit Discharge Detection and Elimination guidance document includes several recommendations regarding selection of outfalls for field screening, screening frequency, indicator parameter selection, indicator parameter action levels and documentation. The Illicit Discharge Detection and Elimination guidance is available on the Department's Internet site at: https://dnr.wi.gov/topic/stormwater/municipal/overview.html

2.3.3 IDDE source investigation and elimination. Written procedures for responding to known or suspected illicit discharges, including an assessment of risks and the establishment to response times. At a minimum, procedures shall be established for:

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a. Investigating portions of the MS4 that, based on the results of field screening or other information, indicate a reasonable potential for containing illicit discharges or other sources of non-storm water discharges.

b. Responding to spills that discharge into and/or from the MS4 including tracking and locating the source of the spill if unknown.

c. Preventing and containing spills that may discharge into or are already within the MS4.

d. Promoting, publicizing, and facilitating public reporting of illicit discharges or water quality impacts associated with discharges into or from MS4s through a central contact point, including a form, website, email address, and/or telephone number for complaints and spill reporting, and publicize to both internal permittee staff and the public.

e. Notifying the Department immediately in accordance with ch. NR 706, Wis. Adm. Code, in the event that the permittee identifies a spill or release of a hazardous substance, which has resulted or may result in the discharge of pollutants into waters of the state. The Department shall be notified via the 24-hour toll free spill hotline at 1-800-943-0003. The permittee shall cooperate with the Department in efforts to investigate and prevent such discharges from polluting waters of the state.

f. Detecting and eliminating cross-connections and leakage from sanitary conveyance systems into the MS4.

g. Providing the Department with advanced notice of the time and location of dye testing within an MS4. Department notification prior to dye testing is required due to the likelihood that dye observed in waterways will be reported to the Department as an illicit discharge or spill.

h. Documentation of the following information:

(1) Dates and locations of IDDE screenings conducted in accordance with section 2.3.2.

(2) Reports of alleged illicit discharges received, including dates of the reports, and any follow-up actions taken by the permittee.

(3) Dates of discovery of all illicit discharges.

(4) Identification of outfalls, or other areas, where illicit discharge have been discovered.

(5) Sources (including a description and the responsible party) of illicit discharges (if known).

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(6) Actions taken by the permittee, including dates, to address discovered illicit discharges.

2.3.4 The permittee shall take appropriate action to remove known illicit discharges from its MS4 system discovered under section 2.3 as soon as possible. If it will take more than 30 days to remove an illicit connection or if the potential illicit discharge is from a facility with WPDES permit coverage, the Department shall be contacted to discuss an appropriate action and/or timeframe for removal. Notwithstanding this 30-day timeframe and notification of the Department, the permittee shall be responsible for any known illicit connections to its MS4 system that are a significant risk to human health and the environment.

2.3.5 In the case of interconnected MS4s, the permittee shall notify the appropriate municipality within one working day of either of the following:

a. An illicit discharge that originates from the permittee's permitted area that discharges directly to a municipal separate storm sewer or property under the jurisdiction of another municipality.

b. An illicit discharge that has been tracked upstream to the interconnection point with or outfall from another municipality.

2.3.6 The name, title and phone number of the individuals responsible for responding to reports of illicit discharges and spills shall be included in the illicit discharge response procedure.

2.4 Construction Site Pollutant Control

The permittee shall continue to implement and enforce its program to reduce the discharge of sediment and construction materials from construction sites. The permittee shall implement the following measurable goals:

2.4.1 Construction site ordinance. An ordinance or other regulatory mechanism to require erosion and sediment control at construction sites and establish sanctions to ensure compliance. At a minimum, the ordinance or other regulatory mechanism shall establish or include:

a. Applicability and jurisdiction, pursuant to the authority provided to the permittee under Wisconsin statutes, the ordinance shall apply to all construction sites with one acre or more of land disturbance, and to sites of less than one acre if they are part of a larger common plan of development or sale.

b. Requirements for design and implementation of erosion and sediment control practices consistent with the criteria of those approved by the Department.

Note: Department approved erosion and sediment control technical standards may be found on the Department's Internet site at:
https://dnr.wi.gov/topic/stormwater/standards/const_standards.html

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c. Construction site performance standards equivalent to those in ss. NR 151.11(6m), (7), and (8), and 151.23(4m), (5), and (6), Wis. Adm. Code, to achieve the following measurable goals:

(1) BMPs for construction sites that, by design, discharge no more than 5 tons per acre per year, or to the maximum extent practicable, of the sediment load carried in runoff from initial grading to final stabilization.

(2) BMPs for transportation facilities that, by design, discharge no more than 5 tons per acre per year, or to the maximum extent practicable, of the sediment load carried in runoff from initial grading to final stabilization.

Note: The requirements for erosion and sediment control practices, sediment performance standards, and preventive measures for non-transportation facilities can be found in s. NR 151.11(6m), Wis. Adm. Code, and for transportation facilities can be found in NR. 151.23(4m), Wis. Adm. Code.

d. Erosion and sediment control plan requirements for landowners of construction sites equivalent to those contained in s. NR 216.46, Wis. Adm. Code.

e. Inspection and enforcement authority.

f. Requirements for construction site operators to manage waste such as discarded building materials, concrete truck washout, chemicals, litter and sanitary waste at the construction site to reduce adverse impacts to waters of the state.

Note: In accordance with section 2.10, when a town demonstrates to the Department that an adequate county ordinance that meets the requirements of this permit is administered and enforced within its town, then the town may be excused from having to adopt its own ordinance. Model ordinances for construction site erosion and sediment control can be found in ch. NR 152, Wis. Adm. Code: https://docs.legis.wisconsin.gov/code/admin_code/nr/100/152

2.4.2 Erosion and sediment control plan review. Written procedures for construction site plan review which incorporate consideration of potential water quality impacts. Preconstruction erosion control plan reviews shall be conducted for all construction sites with greater than one acre of land disturbance.

2.4.3 Administrative procedures. Written procedures for the administration of the construction site pollutant control program including the process for obtaining local approval, managing and responding to complaints, tracking regulated construction sites, and construction site plan receipt and consideration of information submitted by the public.

2.4.4 Construction site inspections and enforcement. Written procedures for construction site inspection and enforcement of erosion and sediment control measures. By April 1, 2020, at a minimum, the procedures shall establish:

a. Municipal departments or staff responsible for construction site inspections and enforcement.

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Note: The Department recommends that municipal construction site inspectors obtain certification as a Soil Erosion Inspector pursuant to s. SPS 305.63, Wis. Adm. Code, for more information:
https://dsps.wi.gov/Pages/Professions/SoilErosionInspector/Default.aspx

b. Construction site inspection frequency. The permittee shall inspect all construction sites, at a minimum, in accordance with the frequency specified in Table 3 below.

Table 3: Construction Site Inspection Frequency

Site	Inspection Frequency
(1) All sites one acre or more in size	• New projects shall be inspected within the first two weeks of commencement of land disturbing activity • All active sites shall be inspected at least once every 45 days • All inactive sites shall be inspected at least once every 60 days
(2) Follow up inspection	• Follow up inspections are required within 7 days of any sediment discharge or inadequate control measure, unless corrections were made and observed by the inspector during initial inspection or corrections were verified via photographs submitted to the inspector
(3) Final inspection	• Confirm that all graded areas have reached final stabilization and that all temporary control measures are removed, and permanent storm water management BMPs are installed as designed

c. Construction site inspection documentation. Compliance with the inspection requirements in 2.4.4.a. and b. above, shall be determined by proper documentation and maintenance of records of an established inspection program designed to inspect all sites.

Note: The Department's Construction Site Inspection Report (Form 3400-187) may be used to document inspections. The form can be found on the Department's Internet site at: https://dnr.wi.gov/topic/Stormwater/construction/forms.html

d. Enforcement mechanisms that will be used to obtain compliance.

2.5 Post-Construction Storm Water Management

The permittee shall continue to implement and enforce its program to require control of the quality of discharges from areas of new development, infill, and redevelopment, after construction is completed. The permittee shall implement the following measurable goals:

2.5.1 Post-construction storm water ordinance. An ordinance or other regulatory mechanism to regulate post-construction storm water discharges from new development and redevelopment. At a minimum, the ordinance or other regulatory mechanism shall establish or include:

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a. Applicability and jurisdiction, pursuant to the authority provided to the permittee under Wisconsin statutes, the ordinance shall apply to construction sites with one acre or more of land disturbance, and sites of less than one acre if they are part of a larger common plan of development or sale.

b. Requirements for design and implementation of post-construction storm water management control practices consistent with the criteria of those approved by the Department.

Note: Department approved post-construction storm water management control technical standards may be found on the Department's Internet site at: https://dnr.wi.gov/topic/stormwater/standards/postconst_standards.html

c. For new development and infill, post-construction performance standards equivalent to those in ss. NR 151.122 through 151.126 and 151.242 through 151.246, Wis. Adm. Code, that meet the measurable goals for pollutant removal and post-construction storm water treatment. Post-construction performance standards for new development and infill may be more restrictive than those required in this section 2.5.1.c. if necessary to comply with federally approved TMDL requirements.

d. For redevelopment, post-construction performance standards equivalent to or more restrictive than those in ss. NR 151.122 through 151.126 and 151.242 through 151.246, Wis. Adm. Code, that meet the measurable goals for pollutant removal and post-construction storm water treatment.

e. Storm water plan requirements for landowners of construction sites equivalent to those contained in s. NR 216.47, Wis. Adm. Code.

f. Long-term maintenance requirements for landowners and other persons responsible for long-term maintenance of post-construction storm water control measures, including requirements for routine inspection and maintenance of privately owned post-construction storm water control measures that discharge to the MS4 to maintain their pollutant removal operating efficiency.

g. Inspection and enforcement authority.

Note: In accordance with section 2.10, when a town demonstrates to the Department that an adequate county ordinance that meets the requirements of this permit is administered and enforced within its town, then the town may be excused from having to adopt its own ordinance. Model ordinances for post-construction storm water management can be found in ch. NR 152, Wis. Adm. Code: https://docs.legis.wisconsin.gov/code/admin_code/nr/100/152

2.5.2 Administrative procedures. Written procedures for the administration of the post-construction storm water management program including the process for obtaining local approval and responding to complaints.

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2.5.3 Storm water management plan review. Written procedures for post-construction site plan review which incorporate consideration of potential water quality impacts. Post-construction site plan reviews shall be conducted for all construction sites with greater than one acre of land disturbance.

Note: The Department recommends that municipal staff reviewing plans obtain training on post-construction plan review.

2.5.4 Long-term maintenance, inspections and enforcement. Written procedures that will be used by the permittee through its ordinance jurisdiction, approval process, and authority to, at a minimum, track and enforce the long-term maintenance of storm water management facilities implemented to meet the applicable post-construction performance standards in section 2.5.1.c and d of this permit. The procedures shall include:

a. A mechanism for tracking regulated sites.

b. At a minimum, long-term maintenance inspections shall occur once per permit term.

c. Inspection documentation.

d. Follow up enforcement with timeframes for corrective maintenance.

2.6 Pollution Prevention

The permittee shall continue to implement its pollution prevention program to prevent or reduce pollutant runoff from the MS4 to waters of the state. The permittee shall implement the following measurable goals:

2.6.1 Storm water management facilities. Update and maintain an inventory of municipally owned or operated storm water BMPs such as wet detention ponds, bioretention devices, infiltration basins and trenches, permeable pavement, proprietary sedimentation devices, vegetated swales, or any similar practices or devices used to meet a water quality requirement under this permit. At a minimum, the inventory shall be maintained in a tabular format and contain the following information for each structural storm water facility:

a. A key corresponding to the location of the BMP on the storm sewer system map required under section 2.8.

b. The name and a description of the BMP, including the type and year constructed.

c. A confirmation of whether each of the following elements exist or are not available:

(1) An operation and maintenance plan with inspection procedures and schedule.

(2) A record drawing.

Note: A record drawing is a complete clean set of drawings that accurately reflect how the final practice was built.

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(3) If using a BMP to meet a water quality requirement in this permit and the BMP is owned by another entity, written documentation exists that the permittee has permission from the owner to use the BMP for this purpose.

2.6.2 For each BMP inventoried under section 2.6.1, the permittee shall develop and implement a maintenance plan with inspection procedures and schedule to maintain the pollutant removal operating efficiency of the practice in compliance with any water quality requirement under this permit. Documentation of inspections and maintenance activities shall be maintained.

Note: Chapter NR 528, Wis. Adm. Code, *Management of Accumulated Sediment from Storm Water Management Structures*, establishes a process to regulate sediment removal and use to help storm water pond owners manage storm water pond sediment. Information on NR 528 and managing accumulated sediment from storm water ponds is available through the Department's Internet site at: https://dnr.wi.gov/topic/waste/nr528.html

2.6.3 Municipally owned public works facilities. The storm water pollution prevention plans (SWPPPs) for municipal garages, municipal storage areas, and other public works related municipal facilities located within the permitted area shall be maintained and updated annually as needed and shall include the information in sections 2.6.3.a. When a SWPPP is updated, it shall be submitted to the Department with the annual report.

a. SWPPPs shall include the following information:

(1) The physical locations of each facility with a key corresponding to the locations on the storm sewer system map required under section 2.8.

(2) The contact information for the individuals with overall responsibility for each facility.

(3) A map of each facility, drawn to scale, and including the following features:

i. The locations and descriptions of major activities and storage areas.

ii. Identification of drainage patterns, potential sources of storm water contamination, and discharge points.

iii. Identification of nearby receiving waters or wetlands.

iv. Identification of connections to the permittees MS4.

(4) A description of procedures, good housekeeping activities, and any BMPs installed to reduce or eliminate storm water contamination.

(5) A maintenance plan with inspection procedures and schedule for each facility to identify deficiencies, necessary improvements and/or repairs, assess effectiveness, and address new or unaddressed potential sources of storm water contamination.

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(6) Spills prevention and response standard operating procedures.

b. The permittee is not required to comply with section 2.6.3 if the permittee certifies that the municipal facility qualifies for no exposure with the Department's concurrence.

(1) No exposure means that the facility shall have all materials and activities protected by a storm-resistant shelter to prevent exposure to storm water. Materials or activities include material handling equipment or activities, industrial machinery, raw materials, intermediate products, by-products, final products or waste products. Material handling activities include the storage, loading and unloading, transportation or conveyance of any raw material, intermediate product, final product or waste product.

(2) The permittee shall certify for no exposure for each facility at least once each permit term. The permittee shall submit a letter requesting no exposure, an inspection report of the site, and photos of all materials or activities at the site. The photo locations shall be labeled on an aerial photo diagram.

2.6.4 Measures to reduce municipal sources of storm water contamination within source water protection areas.

Note: Wisconsin's source water assessment program information may be found on the Department's Internet site at:
https://dnr.wi.gov/topic/drinkingwater/sourcewaterprotection.html

2.6.5 Collection services/Storm sewer system maintenance activities.

a. Street sweeping. If routine street sweeping is utilized to meet a water quality requirement under this permit, the permittee shall maintain documentation of the number and type of equipment used, standard operating procedures, an estimate of the number of lane-miles swept annually, and an estimate of the weight in tons of material collected annually.

b. Catch basins. If routine cleaning of catch basins with sumps is utilized to meet a water quality requirement under this permit, the permittee shall maintain documentation of the number of catch basins inspected, the number of catch basins cleaned, standard operating procedures, and an estimate of the weight in tons of material collected annually.

c. Material handling and disposal. Material collected under a. and b. of this section shall be handled and stored in a manner that prevents contamination of storm water runoff and shall be disposed of or beneficially reused in accordance with applicable solid and hazardous waste statutes and administrative codes. Non-storm water discharges to waters of the state associated with dewatering and drying material collected under sections a. and b. of this section are not authorized by this permit.

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Note: Information on managing waste and materials is available on the Department's Internet site at: https://dnr.wi.gov/topic/Waste/. Information on WPDES permits for non-storm water discharges is available on the Department's Internet site at: https://dnr.wi.gov/topic/wastewater/

d. Leaf management. Proper management of leaves and grass clippings from municipally-owned properties and private property. The program may include instructions to private property owners for on-site composting, on-site beneficial reuse, or yard waste drop-off as opposed to a municipal collection program. On-site management and/or drop-off shall be communicated to private property owners in accordance with the public education and outreach program implemented under section 2.1 of this permit. If the permittee has a municipal collection program, collected material shall be handled and stored in a manner that prevents contamination of storm water runoff. For a municipal leaf collection program, the permittee shall maintain the following documentation:

(1) A description of the leaf collection program, including the type of pick-up methodology and equipment used, timing of associated street cleaning, standard operating procedures, schedule and frequency, and instructions for private property owners.

(2) An estimate of the weight in tons of material collected annually.

(3) Municipally operated leaf disposal locations with a key corresponding to the locations on the storm sewer system map required under section 2.8. If the disposal location is outside of the MS4 boundary, then the permittee can provide documentation if the disposal is taken elsewhere.

Note: The Department has developed "Interim Municipal Phosphorus Reduction Credit for Leaf Management Programs" guidance to assist permitted MS4s on creditable phosphorus reduction through leaf collection and management. The guidance document may be found on the Department's Internet site at: https://dnr.wi.gov/topic/stormwater/standards/ms4_modeling.html

2.6.6 Winter Road Management. If road salt or other deicers are applied by the permittee or a contractor on behalf of the permittee, no more shall be applied than necessary to maintain public safety. Documentation on deicing activities shall be performed by the permittee or a contractor on behalf of the permittee and include the following:

a. Contact information for the individuals with overall responsibility for winter roadway maintenance.

b. A description of the types of deicing products used.

c. The amount of deicing product used per month.

d. A description of the type of equipment used.

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e. An estimate of the number of lane-miles treated with deicing products for the roadways that the permittee is responsible for, and an estimate in acres of the total area of municipally-owned parking lots treated with deicing products by the permittee or contractor.

f. If applicable, snow disposal locations with a key corresponding to the locations on the storm sewer system map required under section 2.8.

Note: Snow treatment and disposal guidance for municipalities is available through the Department's Internet site at: https://dnr.wi.gov/topic/stormwater/publications.html

g. A description of anti-icing, pre-wetting and brining, equipment calibration, pavement temperature monitoring, and/or salt reduction strategies implemented or being considered, and/or alternative products.

h. Other measurable data or information that the permittee uses to evaluate or modify its deicing activities.

Note: The Wisconsin Department of Transportation (WisDOT) Highway maintenance manual - Chapter 6, contains guidelines on winter maintenance including application of road salt and other deicers. Chapter 6 is available on the WisDOT's Internet site at: https://wisconsindot.gov/Pages/doing-bus/local-gov/hwy-mnt/mntc-manual/chapter06.aspx. The WisDOT highway salt storage requirements are contained in ch. Trans 277, Wis. Adm. Code.

2.6.7 Nutrient management. Application of turf and garden fertilizers on municipally controlled properties (such as parks, athletic fields, golf courses), with pervious surfaces over 5 acres each, in accordance with a site-specific nutrient application schedule based on appropriate soil tests.

Note: To assist permittees with this requirement, the Department has developed a technical standard for turf nutrient management. These documents may be found on the Department's Internet site at: https://dnr.wi.gov/topic/stormwater/standards/turf_nutrient.html

2.6.8 Environmentally sensitive development. Consideration of environmentally sensitive land development designs for municipal projects, including green infrastructure and low impact development, which shall be designed, installed, and maintained to comply with a water quality requirement under this permit.

Note: Additional information on green infrastructure and low impact development may be found on the following USEPA Internet sites:
https://www.epa.gov/green-infrastructure
https://www.epa.gov/nps/urban-runoff-low-impact-development

2.6.9 Internal training and education. At a minimum, the permittee shall hold one annual training event for appropriate municipal staff and other personnel involved in implementing each of the elements of the pollution prevention program under this section 2.6. Documentation shall be maintained of the date, the number of people attending the training, the names of each person attending and a summary of their responsibilities, and the content of the training. The permittee shall inform contractors performing any services to implement

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section 2.6 of the permit requirements and expectations. The permittee shall also inform their elected officials of the permit requirements and expectations.

2.7 Storm Water Quality Management

The permittee shall implement its municipal storm water quality management program. This program shall maintain compliance with the developed urban area performance standards of s. NR 151.13(2)(b)1., Wis. Adm. Code, for those areas of the municipality that were not subject to the post-construction performance standards of ss. NR 151.12 or 151.24, or ss. NR 151.122 through 151.126, or ss. 151.242 through 151.246, Wis. Adm. Code. The permittee shall implement the following measurable goals:

2.7.1 To the maximum extent practicable, implementation and maintenance of all storm water management practices necessary to meet the more restrictive total suspended solids reduction of either of the following:

a. The permittee shall maintain all source area controls, structural storm water management facilities, and non-structural storm water BMPs that the permittee implemented on or before July 1, 2011, to achieve a reduction of 20% or more of total suspended solids carried by storm water runoff from existing development to waters of the state. If the permittee removes or modifies a storm water BMP, the permittee shall continue to achieve the reduction by installing, implementing, and maintaining the necessary storm water BMPs to, at a minimum, equal the same level of treatment. All structural storm water management facilities utilized to meet the requirements in section 2.7.1.a shall be inventoried and maintained in accordance with sections 2.6.1 and 2.6.2.

b. A 20% reduction in the annual average mass of total suspended solids discharging from the MS4 to surface waters of the state as compared to implementing no storm water management controls. All source area controls, structural storm water management facilities, and non-structural storm water BMPs implemented to achieve the 20% reduction in total suspended solids shall be maintained. If the permittee removes or modifies a storm water BMP, the permittee shall continue to achieve the 20% reduction by installing, implementing, and maintaining the necessary storm water BMPs to equal, at a minimum, the same level of treatment. All structural storm water management facilities utilized to meet the requirements in section 2.7.1.b shall be inventoried and maintained in accordance with sections 2.6.1 and 2.6.2.

Note: The total suspended solids reduction requirement applies to storm water runoff from areas of urban land use and is not applicable to agricultural or rural land uses and associated roads. Additional MS4 modeling guidance for modeling the total suspended solids control is available on the Department's Internet site at: https://dnr.wi.gov/topic/stormwater/standards/ms4_modeling.html. The permittee may elect to meet the applicable total suspended solids standard above on a watershed or regional basis by working with other permittees to provide regional treatment that collectively meets the standard.

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2.8 Storm Sewer System Map

The permittee shall maintain its MS4 map. The storm sewer system map shall be updated annually as needed for changes occurring in the permitted area boundaries. The municipal storm sewer system map shall include:

2.8.1 Identification of waters of the state, name and classification of receiving waters, identification of whether the receiving water is an ORW, ERW or listed as an impaired water under s. 303(d) of the Clean Water Act, storm water drainage basin boundaries for each MS4 outfall, and the municipal separate storm sewer conveyance systems including direction of flow.

2.8.2 Identification of any known wetlands, endangered or threatened resources, and historical property, as defined in sections 1.6 through 1.8 of this permit, which might be affected.

2.8.3 Identification of all known MS4 outfalls discharging to waters of the state and other MS4s. Major outfalls shall be uniquely identified.

2.8.4 Location of any known discharge to the MS4 that has been issued WPDES permit coverage by the Department. A list of WPDES permit holders in the permittee's area may be obtained from the Department.

2.8.5 Location of municipally owned or operated structural storm water management facilities including detention basins, infiltration basins, and manufactured treatment devices. If the permittee will be taking total suspended solids credit for pollutant removal from privately-owned facilities, they shall be identified.

2.8.6 Identification of publicly owned parks, recreational areas and other open lands.

2.8.7 Location of municipal garages, storage areas and other public works facilities.

2.8.8 Identification of streets.

2.9 Annual Report

The permittee shall submit an annual report for each calendar year to the Department by **March 31 of the following year**. The permittee shall invite the municipal governing body, interest groups and the general public to review and comment on the annual report. The annual report shall include:

2.9.1 The status of implementing the permit requirements, status of meeting measurable program goals and compliance with permit schedules.

2.9.2 A fiscal analysis which includes the annual expenditures and budget for the reporting year, and the budget for the next year.

2.9.3 A summary of the number and nature of inspections and enforcement actions conducted to ensure compliance with the required ordinances.

2.9.4 Identification of any known water quality improvements or degradation in the receiving water to which the permittee's MS4 discharges. Where degradation is identified, identify why and what actions are being taken to improve the water quality of the receiving water.

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2.9.5 An evaluation of program compliance, the appropriateness of identified BMPs, and progress towards achieving identified measurable goals. Any program changes made as a result of this evaluation shall be identified and described in the annual report. For any identified deficiencies towards achieving the requirements under section 2 of this permit or lack of progress towards meeting a measurable goal, the permittee shall initiate program changes to improve their effectiveness.

2.9.6 If applicable, notice that the permittee is relying on another municipality or entity to satisfy any of the permit requirements and a description of the arrangement where a permit requirement is being met in this manner.

2.9.7 A duly authorized representative of the permittee shall sign and certify the annual report and include a statement or resolution that the permittee's governing body or delegated representatives have reviewed or been apprised of the content of the annual report.

2.9.8. The annual report and other required reports, and permit compliance documents shall be submitted electronically through the Department's electronic reporting system.

Note: The Department's electronic reporting system is Internet-based and available at: https://dnr.wi.gov/permits/water/. Municipal storm water permit eReporting information and user support tools can be found at: https://dnr.wi.gov/topic/stormwater/municipal/eReporting.html

2.10 Cooperation

The permittee may, by written agreement, implement this permit with another municipality or contract with another entity to perform one or more of the conditions of this permit. The permittee is ultimately responsible for compliance with the conditions of this permit. The permittee may rely on another municipality or contract with another entity to satisfy a condition of this permit if all of the following are met:

2.10.1 The other municipality or entity implements the required control measure or permit requirement.

2.10.2 A particular control measure, or component thereof, is at least as stringent as the corresponding permit requirement.

2.10.3 The other municipality or entity agrees to implement a control measure or permit requirement on the permittee's behalf. This shall be shown by formal written agreement, signed by both parties' authorized representatives. The agreement shall be explicit as to which specific permit conditions are being covered by which municipality or other entity. Copies of current agreements shall be submitted with the annual report or to the Department upon request.

Note: If a county is implementing and enforcing adequate storm water ordinances within a town, the town would then not have to adopt its own ordinance. However, the town, as the permittee, is still expected to evaluate how the county is implementing and enforcing the ordinance in the town's permitted area, to verify the county is meeting the permit condition. Another example, if another entity agrees to implement the permit condition of long-term maintenance inspections, the permittee must

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evaluate that the entity is completing inspections as agree upon. The permittee should not assume that another entity is implementing a permit condition as required because the permittee remains responsible for compliance with the conditions of this permit.

2.11 Amendments

The permittee shall amend a program required under this permit as soon as possible if the permittee becomes aware that it does not meet a requirement of this permit. The permittee shall amend its program if notified by the Department that a program or procedure is insufficient or ineffective in meeting a requirement of this permit. The Department notice to the permittee may include a deadline for amending and implementing the amendment.

2.12 Reapplication for Permit Coverage

To remain covered after the expiration date of this permit, pursuant to s. NR 216.09, Wis. Adm. Code, the permittee shall reapply to the Department at least 180 days prior to the expiration date of this permit for continued coverage under a reissued version of this permit.

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3. COMPLIANCE SCHEDULE

The permittee shall comply with the specific permit conditions contained in sections 1 and 2 according to the schedule in this section 3 and Table 4. The permittee shall begin implementing any updates to its storm water management programs no later than March 31, 2021. Required reports and permit compliance documents shall be submitted electronically through the Department's electronic reporting system.

Note: The Department's electronic reporting system is Internet-based and available at: https://dnr.wi.gov/permits/water/. Municipal storm water permit eReporting information and user support tools can be found at: https://dnr.wi.gov/topic/stormwater/municipal/eReporting.html

3.1 Impaired Waterbodies and Total Maximum Daily Loads

3.1.1 The permittee shall determine whether any part of its MS4 discharges to an impaired waterbody as required under section 1.5.1 of this permit **by March 31 of each odd-numbered year**.

3.1.2 If the permittee is subject to TMDL requirements under section 1.5 of this permit, the permittee shall submit information to the Department in accordance with the schedule as required in the applicable appendix of this permit.

3.2 Public Outreach and Education

The permittee shall submit to the Department the public education and outreach program developed for the term of this permit as required under section 2.1 of this permit by **March 31, 2021**.

3.3 Public Involvement and Participation

The permittee shall submit to the Department the public involvement and participation program developed for the term of this permit as required under section 2.2 of this permit by **March 31, 2021**.

3.4 Illicit Discharge Detection and Elimination

The permittee shall submit to the Department the illicit discharge detection and elimination program developed for the term of this permit as required under section 2.3.2 to 2.3.6 of this permit by **March 31, 2021**.

3.5 Construction Site Pollutant Control

The permittee shall submit to the Department the construction site pollutant control program developed for the term of this permit as required under sections 2.4.2 to 2.4.4 of this permit by **March 31, 2021**.

3.6 Post-Construction Storm Water Management

The permittee shall submit to the Department the post-construction storm water management program developed for the term of this permit as required under sections 2.5.2 to 2.5.4 of this permit by **March 31, 2021**.

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3.7 Pollution Prevention

3.7.1 The permittee shall submit to the Department the municipal storm water management facility inventory as required under section 2.6.1 of this permit by **March 31, 2021**. Include with the annual report submittal via the Department's electronic reporting system. When the inventory is updated, it shall be submitted by **March 31 of each year** to the Department.

3.7.2 The permittee shall submit to the Department the maintenance plan for municipal storm water management facilities as required under section 2.6.2 of this permit by **March 31, 2021**.

3.7.3 The permittee shall update SWPPPs for municipally owned properties as needed as required under section 2.6.3 of this permit. When a SWPPP is updated, it shall be submitted by **March 31 of each year** to the Department.

3.8 Storm Water Quality Management

The permittee shall report compliance with the developed urban area performance standards as required under section 2.7 of this permit by **March 31 of each year**.

3.9 Storm Sewer System Map

The permittee shall update the storm sewer system map as needed as required under section 2.8 of this permit. When the MS4 map is updated, it shall be submitted by **March 31 of each year** to the Department.

3.10 Annual Report

The permittee shall submit to the Department an annual report as required under section 2.9 of this permit for each calendar year by **March 31 of the following year**. The annual report and other required reports, and permit compliance documents shall be submitted electronically through the Department's electronic reporting system.

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Table 4: Compliance Schedule for Permit Requirements

PERMIT SECTION	ACTIVITY	COMPLIANCE DATE	COMMENTS
Section 1.5.1	Identify discharges to an impaired waterbody	By March 31 of each odd-numbered year thereafter	All permittees
Section 1.5.2	Total maximum daily load implementation	See applicable Appendix.	Applies to a permittee with an MS4 discharge of a pollutant of concern to a waterbody subject to an USEPA approved TMDL that assigns the permittee a wasteload allocation.
Section 2.1	Public Education and Outreach – Submit public education and outreach program for the permit term with annual report	March 31, 2021	All permittees
Section 2.2	Public Involvement and Participation – Submit public involvement and participation program for the permit term with annual report	March 31, 2021	All permittees
Section 2.3.2 to 2.3.6	Illicit Discharge Detection and Elimination – Submit illicit discharge detection and elimination program for the permit term with annual report	March 31, 2021	All permittees
Section 2.4.2 to 2.4.4	Construction Site Pollutant Control – Submit construction site pollutant control program for the permit term with annual report	March 31, 2021	All permittees
Section 2.5.2 to 2.5.4	Post-Construction Storm Water Management – Submit post-construction storm water management program for the permit term with annual report	March 31, 2021	All permittees
Section 2.6	Pollution Prevention – Section 2.6.1, submit the municipal storm water management facility inventory with annual report	March 31, 2021, and annually thereafter (if updates)	All permittees
	Pollution Prevention – Section 2.6.2, submit the maintenance plan for municipal storm water management facilities with annual report	March 31, 2021	All permittees
	Pollution Prevention – Section 2.6.3, submit SWPPPs for municipally owned properties with annual report	March 31 of each year reporting on previous calendar year (if updates)	All permittees

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Section 2.7	Storm Water Quality Management – Report TSS percent reduction	March 31 of each year reporting on previous calendar year	All permittees
Section 2.8	Storm sewer system map - Submit map with annual report	March 31 of each year reporting on previous calendar year (if updates)	All permittees
Section 2.9	Submit Annual Report	March 31 of each year reporting on previous calendar year	All permittees

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4. GENERAL CONDITIONS

The conditions in s. NR 205.07(1) and (3), Wis. Adm. Code, are incorporated by reference in this permit. The permittee shall be responsible for meeting these requirements, except for s. NR 205.07(1)(n), Wis. Adm. Code, which does not apply to facilities covered under general permits. Some of these requirements are outlined below. Requirements not specifically outlined below can be found in s. NR 205.07(1) and (3), Wis. Adm. Code.

4.1 Duty to Comply: The permittee shall comply with all conditions of the permit. Any act of noncompliance with this permit is a violation of this permit and is grounds for enforcement action or withdrawal of permit coverage under this permit and issuance of an individual permit. If the permittee files a request for an individual WPDES permit or a notification of planned changes or anticipated noncompliance, this action by itself does not relieve the permittee of any permit condition.

4.2 Enforcement Action: The Department is authorized under s. 283.89 and 283.91, Wis. Stats., to utilize citations or referrals to the Wisconsin Department of Justice to enforce the conditions of this permit. Violation of a condition of this permit is subject to a fine of up to $10,000 per day of the violation.

4.3 Compliance Schedules: Reports of compliance or noncompliance with interim and final requirements contained in any compliance schedule of the permit shall be submitted in writing within 14 days after the scheduled due date, except that progress reports shall be submitted in writing on or before each schedule date for each report. Any report of noncompliance shall include the cause of noncompliance, a description of remedial actions taken, and an estimate of the effect of the noncompliance on the permittee's ability to meet the remaining scheduled due dates.

4.4 Noncompliance

4.4.1 Upon becoming aware of any permit noncompliance that may endanger public health or the environment, the permittee shall report this information by a telephone call to the Department regional storm water specialist within 24 hours. A written report describing the noncompliance shall be submitted to the Department regional storm water specialist within 5 days after the permittee became aware of the noncompliance. The Department may waive the written report on a case-by-case basis based on the oral report received within 24 hours. The written report shall contain a description of the noncompliance and its cause; the period of noncompliance, including exact dates and times; the steps taken or planned to reduce, eliminate, and prevent reoccurrence of the noncompliance; and if the noncompliance has not been corrected, the length of time it is expected to continue.

4.4.2 Reports of any other noncompliance not covered under General Conditions sections 3.3, 3.4.1, or 3.6. shall be submitted with the annual report. The reports shall contain all the information listed in General Conditions section 3.4.1.

4.5 Duty to Mitigate: The permittee shall take all reasonable steps to minimize or prevent any adverse impact on the waters of the state resulting from noncompliance with the permit.

4.6 Spill Reporting: The permittee shall immediately notify the Department, in accordance with s. 292.11(2)(a), Wis. Stats., which requires any person who possesses or controls a hazardous substance or who causes the discharge of a hazardous substance to notify the DNR immediately of any discharge not

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authorized by the permit. The discharge of a hazardous substance that is not authorized by this permit or that violates this permit may be a hazardous substance spill. To report a hazardous substance spill, call the DNR's 24-hour HOTLINE at 1-800-943-0003.

Note: For details on state and federal reportable quantities, visit:
https://dnr.wi.gov/topic/Spills/define.html

4.7 Proper Operation and Maintenance: The permittee shall at all times properly operate and maintain all facilities and systems of treatment and control which are installed or used by the municipality to achieve compliance with the conditions of the permit and the storm water management plan. Proper operation and maintenance includes effective performance, adequate funding, adequate operator staffing and training and adequate laboratory and process controls, including appropriate quality assurance procedures. This provision requires the operation of back-up or auxiliary facilities or similar systems only when necessary to achieve compliance with conditions of this permit.

4.8 Bypass: The permittee may temporarily bypass a storm water treatment facility if necessary for human safety or maintenance to assure efficient operation. A bypass shall comply with the general storm water discharge limitations in Section 1.9 of this permit. Notification of the Department is not required for these types of bypasses. Any other bypass is prohibited.

Note: A discharge from a storm water treatment facility that exceeds the operational design capacity of the facility is not considered a bypass.

4.9 Duty to Halt or Reduce Activity: Upon failure or impairment of storm water management practices identified in the storm water management program, the permittee shall, to the extent practicable and necessary to maintain permit compliance, modify or curtail operations until the storm water management practices are restored or an alternative method of storm water pollution control is provided.

4.10 Removed Substances: Solids, sludges, filter backwash or other pollutants removed from or resulting from treatment or control of storm water shall be stored and disposed of in a manner to prevent any pollutant from the materials from entering the waters of the state, and to comply with all applicable federal, state, and local regulations.

4.11 Additional Monitoring: If a permittee monitors any pollutant more frequently than required by the permit, the results of that monitoring shall be reported to the Department in the annual report.

4.12 Inspection and Entry: The permittee shall allow authorized representatives of the Department, upon the presentation of credentials, to:

4.12.1 Enter upon the municipal premises where a regulated facility or activity is located or conducted, or where records are required to be maintained under the conditions of the permit;

4.12.2 Have access to and copy, at reasonable times, any records that are required under the conditions of the permit;

4.12.3 Inspect at reasonable times any facilities, equipment (including monitoring and control equipment), practices or operations regulated or required under the permit; and

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4.12.4 Sample or monitor at reasonable times, for the purposes of assuring permit compliance, any substances or parameters at any location.

4.13 Duty to Provide Information: The permittee shall furnish the Department, within a reasonable time, any information which the Department may request to determine whether cause exists for modifying, terminating, suspending revoking or reissuing the permit or to determine compliance with the permit. The permittee shall give advance notice to the Department of any planned changes to the storm water management program which may result in noncompliance with permit requirements. The permittee shall also furnish the Department, upon request, copies of records required to be kept by the permittee.

4.14 Property Rights: The permit does not convey any property rights of any sort, or any exclusive privilege. The permit does not authorize any injury or damage to private property or an invasion of personal rights, or any infringement of federal, state or local laws or regulations.

4.15 Other Information: Where the permittee becomes aware that it failed to submit any relevant facts in applying for permit coverage or submitted incorrect information in any plan or report sent to the Department, it shall promptly submit such facts or correct information to the Department.

4.16 Records Retention: The permittee shall retain records of all monitoring information, copies of all reports required by the permit, and records of all data used to complete the notice of intent for a period of at least 5 years from the date of the sample, measurement, report or application. The permittee shall retain records documenting implementation of the minimum control measures in sections 2.1 through 2.6 of this permit for a period of at least 5 years from the date the record was generated.

4.17 Permit Actions: Under s. 283.35, Wis. Stats., the Department may withdraw a permittee from coverage under this general permit and issue an individual permit for the municipality if: (a) The municipality is a significant contributor of pollution; (b) The municipality is not in compliance with the terms and conditions of the general permit; (c) A change occurs in the availability of demonstrated technology or practices for the control or abatement of pollutants from the municipality; (d) Effluent limitations or standards are promulgated for a point source covered by the general permit after the issuance of that permit; or (e) A water quality management plan containing requirements applicable to the municipality is approved. In addition, as provided in s. 283.53, Wis. Stats., after notice and opportunity for a hearing this permit may be suspended, modified or revoked, in whole or in part, for cause. If the permittee files a request for a permit modification, termination, suspension, revocation and reissuance, or submits a notification of planned changes or anticipated noncompliance, this action by itself does not relieve the permittee of any permit condition.

4.18 Signatory Requirements: All applications, reports or information submitted to the Department shall be signed by a ranking elected official, or other person authorized by those responsible for the overall operation of the MS4 and storm water management program activities regulated by the permit. The representative shall certify that the information was gathered and prepared under his or her supervision and, based on report from the people directly under supervision that, to the best of his or her knowledge, the information is true, accurate, and complete.

4.19 Attainment of Water Quality Standards after Authorization: At any time after authorization, the Department may determine that the discharge of storm water from a permittee's MS4 may cause, have

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the reasonable potential to cause, or contribute to an excursion of any applicable water quality standard. If such determination is made, the Department may require the permittee to do one of the following:

4.19.1 Develop and implement an action plan to address the identified water quality concern to the satisfaction of the Department.

4.19.2 Submit valid and verifiable data and information that are representative of ambient conditions to demonstrate to the Department that the receiving water or groundwater is attaining the water quality standard.

4.19.3 Submit an application to the Department for an individual storm water discharge permit.

4.20 Continuation of the Expired General Permit: The Department's goal is to reissue this general permit prior to its expiration date. However, in accordance with s. NR 216.09, Wis. Adm. Code, a permittee shall reapply to the Department at least 180 days prior to the expiration date for continued coverage under this permit after its expiration. If the permit is not reissued by the time the existing permit expires, the existing permit remains in effect.

4.21 Need to Halt or Reduce Activity not a Defense: It is not a defense for a permittee in an enforcement action to claim that it would have been necessary to halt or reduce the permitted activity in order to maintain compliance with the conditions of the permit.

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5. DEFINITIONS USED IN THIS PERMIT

Definitions for some of the terms found in this permit are as follows:

5.1 Department means the Wisconsin Department of Natural Resources.

5.2 Development means residential, commercial, industrial and institutional land uses and associated roads.

5.3 Erosion means the process by which the land's surface is worn away by the action of wind, water, ice or gravity.

5.4 Hazardous substance means any substance or combination of substances including any waste of a solid, semisolid, liquid or gaseous form which may cause or significantly contribute to an increase in mortality or an increase in serious irreversible or incapacitating reversible illness or which may pose a substantial present or potential hazard to human health or the environment because of its quantity, concentration or physical, chemical or infectious characteristics. This term includes, but is not limited to, substances which are toxic, corrosive, flammable, irritants, strong sensitizers or explosives as determined by the Department.

5.5 Illicit connection means any man-made conveyance connecting an illicit discharge to a municipal separate storm sewer system.

5.6 Illicit discharge means any discharge to a municipal separate storm sewer system that is not composed entirely of storm water except discharges authorized by a WPDES permit or other discharge not requiring a WPDES permit such as landscape irrigation, individual residential car washing, fire fighting, diverted stream flows, uncontaminated groundwater infiltration, uncontaminated pumped groundwater, discharges from potable water sources, foundation drains, air conditioning condensation, irrigation water, lawn watering, flows from riparian habitats and wetlands, and similar discharges. However, the occurrence of a discharge listed above may be considered an illicit discharge on a case-by-case basis if the permittee or the Department identifies it as a significant source of a pollutant to waters of the state.

5.7 Impaired water means a waterbody impaired in whole or in part and listed by the Department pursuant to 33 USC § 1313(d)(1)(A) and 40 CFR 130.7, for not meeting a water quality standard, including a water quality standard for a specific substance or the waterbody's designated use.

5.8 Infiltration means the entry and movement of precipitation or runoff into or through soil.

5.9 Jurisdiction means the area where the permittee has authority to enforce its ordinances or otherwise has authority to exercise control over a particular activity of concern.

5.10 Land disturbing construction activity means any man-made alteration of the land surface resulting in a change in the topography or existing vegetative or non-vegetative soil cover that may result in storm water runoff and lead to increased soil erosion and movement of sediment into waters of the state. Land disturbing construction activity includes clearing and grubbing, demolition, excavating, pit trench dewatering, filling and grading activities.

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5.11 Maximum Extent Practicable has the meaning given it in s. NR 151.002(25), Wis. Adm. Code.

5.12 Major outfall means a municipal separate storm sewer outfall that meets one of the following criteria:

5.12.1 A single pipe with an inside diameter of 36 inches or more, or from an equivalent conveyance (cross sectional area of 1,018 square inches) which is associated with a drainage area of more than 50 acres.

5.12.2 A municipal separate storm sewer system that receives storm water runoff from lands zoned for industrial activity that is associated with a drainage area of more than 2 acres or from other lands with 2 or more acres of industrial activity, but not land zoned for industrial activity that does not have any industrial activity present.

5.13 Municipality means any city, town, village, county, county utility district, town sanitary district, town utility district, school district or metropolitan sewage district or any other public entity created pursuant to law and having authority to collect, treat or dispose of sewage, industrial wastes, storm water or other wastes.

5.14 Municipal Separate Storm Sewer System or MS4 means a conveyance or system of conveyances including roads with drainage systems, municipal streets, catch basins, curbs, gutters, ditches, constructed channels or storm drains, which meets all of the following criteria:

5.14.1 Owned or operated by a municipality.

5.14.2 Designed or used for collecting or conveying storm water.

5.14.3 Which is not a combined sewer conveying both sanitary and storm water.

5.14.4 Which is not part of a publicly owned wastewater treatment works that provides secondary or more stringent treatment.

5.15 New MS4 discharge of a pollutant means an MS4 discharge that would first occur after the permittee's original date of initial coverage under an MS4 permit to a surface water to which the MS4 did not previously discharge storm water, and does not include an increase in an MS4's discharge to a surface water to which the MS4 discharged on or before coverage under this permit.

5.16 Outfall means the point at which storm water is discharged to waters of the state or to a storm sewer (e.g., leaves one municipality and enters another).

5.17 Permittee means a person who has applied for and received WPDES permit coverage for storm water discharge. For the purposes of this permit, permittee is the owner or operator of a municipal separate storm sewer system authorized to discharge storm water into waters of the state.

5.18 Permitted area means the areas of land under the jurisdiction of the permittee that drains into a municipal separate storm sewer system, which is regulated under a permit issued pursuant to subch. I of NR 216, Wis. Adm. Code.

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5.19 Pollutants of concern means a pollutant that is causing impairment of a waterbody.

5.20 Reach means a specific stream segment, lake or reservoir as identified in a TMDL.

5.21 Reachshed means the drainage area contributing runoff to a given reach.

5.22 Redevelopment means areas where development is replacing older development.

5.23 Riparian landowners are the owners of lands bordering lakes and rivers.

5.24 Sediment means settleable solid material that is transported by runoff, suspended within runoff or deposited by runoff away from its original location.

5.25 Start Date is the date of permit coverage under this permit, which is specified in the Department letter authorizing coverage.

5.26 Storm water management practice means structural or non-structural measures, practices, techniques or devices employed to avoid or minimize soil, sediment or pollutants carried in runoff to waters of the state.

5.27 Storm Water Pollution Prevention Plan or SWPPP refers to the development of a site-specific plan that describes the measures and controls that will be used to prevent and/or minimize pollution of storm water.

5.28 Structural storm water management facilities are engineered and constructed systems that are designed to provide storm water quality control such as wet detention ponds, constructed wetlands, infiltration basins and grassed swales.

5.29 Total maximum daily load or **TMDL** means the amount of pollutants specified as a function of one or more water quality parameters, that can be discharged per day into a water quality limited segment and still ensure attainment of the applicable water quality standard.

5.30 Urbanized area means a place and the adjacent densely settled surrounding territory that together have a minimum population of 50,000 people, as determined by the U.S. bureau of the census based on the latest decennial federal census.

5.31 Wasteload Allocation or **WLA** means the allocation resulting from the process of distributing or apportioning the total maximum load to each individual point source discharge.

5.32 Waters of the State has the meaning given it in s. 283.01(20), Wis. Stats.

5.33 WPDES permit means a Wisconsin Pollutant Discharge Elimination System permit issued pursuant to ch. 283, Wis. Stats.

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Appendix A: MS4 Permittees Subject to a TMDL Approved Prior to May 1, 2014 including Applicable Updates

A.1 Applicability and Structure of Appendix.

A.1.1 Applicability. In accordance with section 1.5.2.a, this Appendix A applies to permittees subject to a total maximum daily load (TMDL) approved by the United States Environmental Protection Agency (USEPA) prior to May 1, 2014, that includes the following:

- "Total Maximum Daily Loads for Total Phosphorus and Total Suspended Solids in the Rock River Basin," approved by USEPA September 2011
- "Total Maximum Daily Load and Watershed Management Plan for Total Phosphorus and Total Suspended Solids in the Lower Fox River Basin and Lower Green Bay," approved by USEPA May 2012
- "Lake St. Croix Nutrient Total Maximum Daily Load," approved by USEPA August 2012
- "Phosphorus Total Maximum Daily Loads (TMDLs) Tainter Lake and Lake Menomin, Dunn County Wisconsin," approved by USEPA September 2012

In addition to the TMDLs listed above, Appendix A also applies to the following:

- "Beaver Dam Lake Total Maximum Daily Load for Total Phosphorus," approved by USEPA August 2018

  Note: The Beaver Dam Lake TMDL updates allocations from the Rock River Basin TMDL for the City of Beaver Dam and provides higher allocations, lower percent reductions, than those contained in the Rock River Basin TMDL approved in September 2011.

Note: If the MS4 area extends into or discharges to other basins with a USEPA approved TMDL, a permittee could be subject to more than one TMDL and thus the requirements under Appendices B and/or C.

A.1.2 Structure of Appendix. This appendix is structured to provide permittees with several compliance options. Section A.2 defines full TMDL compliance while sections A.3, A.4, and A.5 provide different compliance options. Section A.3 applies to permittees that submitted a plan meeting the requirements contained in sections 1.5.4.4 and 1.5.4.5 of WDPES Permit No. WI-S050075-2 or WI-S050181-1 and received Department concurrence regarding the plan. Section A.3 also applies to permittees that are participating in an approved adaptive management plan. Section A.4 details requirements for permittees that can comply with the TMDL during this permit term. Section A.5 applies to permittees who have not been able to utilize sections A.3 or A.4. Section A.5 contains two compliance tracks; permittees may choose between the requirements stipulated under section A.5.2 or meet the requirements under section A.5.3. Section A.6 outlines reporting requirements.

A.2 Full TMDL Compliance.

A.2.1 USEPA is allowing the Department to evaluate MS4 compliance with TMDL Wasteload Allocations (WLAs) using a percent reduction framework consistent with Wisconsin's storm

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water program. For consistency with existing storm water program requirements, demonstration of TMDL compliance will use the percent reduction measured from the no runoff management controls (no-controls) condition. The percent reduction from no-controls, for each pollutant of concern and reachshed, necessary to meet the TMDL WLAs for the USEPA approved TMDLs are listed in Tables A1-A4. The no-controls modeling condition means taking no (zero) credit for existing storm water control measures that reduce the discharge of pollutants. Existing practices can then be applied and counted toward meeting the TMDL reductions.

A.2.2 TMDLs may assign a percent reduction for one or more reachsheds for each pollutant of concern (i.e., total suspended solids (TSS) and total phosphorus (TP)). Full TMDL compliance is achieved by the permittee provided all of the following conditions are met:

a. By October 31, 2023, the permittee submits the necessary data and documentation to the Department that demonstrates that the permittee meets the percent reductions stipulated in Tables A1-A4 for each reachshed that the MS4 discharges to and for each pollutant of concern.

b. The documentation summitted by the permittee includes the policies, procedures, and regulatory mechanisms that the permittee will employ to ensure that storm water controls and management measures will continue to be operated and maintained so that their pollutant removal efficiency continues to be met.

c. Based upon the data and documentation and any necessary subsequent information requested by the Department, the permittee receives written concurrence from the Department by April 30, 2024, that the permittee has achieved full TMDL compliance.

A.3 Implementation of TMDL Compliance Plan or Participation in an Approved Adaptive Management Plan.

A.3.1 If the permittee submitted a TMDL Implementation Plan meeting the requirements contained in sections 1.5.4.4 and 1.5.4.5 of WDPES Permit No. WI-S050075-2 or WI-S050181-1 and has received Department concurrence regarding the plan, the permittee shall implement the plan as its TMDL Compliance Plan.

A.3.2 In accordance with s. 283.13(7), Wis. Stats., and s. NR 217.18, Wis. Adm. Code, if by the effective date of this permit the permittee has chosen to participate in an Adaptive Management project that has been approved by the Department the permittee shall continue to participate in the implementation of the Adaptive Management project.

A.4 Compliance During the Term of This Permit. If the permittee determines that it can meet the requirements stipulated in section A.2.2 by October 31, 2023, the permittee shall meet all the following:

A.4.1 By March 31, 2020, the permittee shall notify the Department if compliance will be achieved by October 31, 2023.

A.4.2 Consistent with the reporting requirements contained in section A.6, the permittee shall submit written verification that it is has met the applicable requirements contained in section A.2.2.

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A.5 Compliance Over Multiple Permit Terms. If the permittee cannot meet the requirements stipulated under sections A.3 or A.4, the permittee shall demonstrate continued progress towards compliance with the requirements contained in section A.2.2. During the term of this permit, the following are required:

A.5.1 By March 31, 2020, if the permittee determines that the applicable requirements contained in section A.2.2 will not be achieved by October 31, 2023, then the permittee shall notify the Department in writing which reachsheds and pollutants of concern are not in compliance with the requirements contained in section A.2.2.

A.5.2 By October 31, 2021, the permittee shall submit a TMDL Implementation Plan to the Department identifying and describing the actions that the permittee shall undertake, including a proposed schedule and milestones, to achieve the following by the end of the term of this permit:

a. A level of reduction that achieves at least 20% of the remaining reduction needed beyond the current 20% TSS reduction required under s. NR 151.13 (2)(b)1.b., Wis. Adm. Code, to achieve full compliance in sediment or TSS.

b. A level of reduction that achieves at least 10% of the remaining reduction needed beyond 15% TP reduction to achieve full compliance in TP.

Note: The reductions stipulated under section A.5.2 are interim compliance targets set for this permit term. Future permit reduction targets may taper off or vary between municipalities based on individual plans as it is expected that municipalities will rely more on reductions obtained through redevelopment.

Note: Unlike full compliance as outlined in section A.2.2, compliance with the reductions stipulated under sections A.5.2.a and A.5.2.b can be achieved utilizing an averaged reduction calculated from individual reductions achieved in one or multiple reachsheds and spanning the entire MS4 area that is impacted by the TMDL.

Note: Reductions obtained through a permittee's participation in a water quality trading project, in accordance with s. 283.84, Wis. Stats., and that has been reviewed and approved by the Department, may be counted toward credit in meeting the requirements stipulated under sections A.5.2.a and A.5.2.b. Additional information on water quality trading is available from the Department's Internet site at:
https://dnr.wi.gov/topic/surfacewater/waterqualitytrading.html

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Note: Example calculation to meet section A.5.2.a for total suspended solids (TSS)
"Municipality A" has modeled a no-controls TSS load of 50 tons/year for Reachshed 2 and 100 tons/ year for Reachshed 3.

Determine Calculated Wasteload Allocation
"Municipality A" has area in Rock River TMDL Reachsheds 2 and 3. From Table A.1, the TMDL requires the following reductions from no controls which under section A.2 must ultimately achieve a mass reduction as follows:

TMDL Reachshed	Modeled TSS from No-Controls (tons/yr)	TMDL TSS Reduction from No-Controls	Ultimate Mass Reduction Required for Full TMDL Compliance (tons/yr)	Calculated Wasteload Allocation (tons/yr)
2	50	40.6%	50*0.406 = 20.3	50-20.3 = 29.7
3	100	55.6%	100*0.556 = 55.6	100-55.6 = 44.4

Determine Minimum Control Required under Section NR 151.13(2)(b)1.b., Wis. Adm. Code

TMDL Reachshed	No Controls TSS (tons/yr)	NR 151 Required Reduction (tons/yr)	NR 151 Allowable Load (tons/yr)
2	50	50*0.20 = 10	50-10 = 40
3	100	100*0.20 = 20	100-20 = 80
Total		30.0	

Calculate 20% Additional Reduction from Section NR 151.13(2)(b)1.b., Wis. Adm. Code
Under section A.5.2.a, "Municipality A" must achieve an additional 20% reduction from the current 20% TSS reduction required under s. 151.13 (2)(b)1.b., Wis. Adm. Code. As shown below, "Municipality A" needs to achieve a 20% reduction of the remaining 45.9 tons results in "Municipality A" needing to achieve an additional 9.18 tons/year in reduction.

Reachshed	NR 151 Allowable Load (tons/yr)	Calculated Wasteload Allocation (tons/yr)	Additional Reduction from NR 151 (tons/yr)	20% Additional Reduction from NR 151 (tons/yr)
2	40	29.7	40-29.7 = 10.3	10.3*0.2 = 2.06
3	80	44.4	80-44.4 = 35.6	35.6*0.2 = 7.12
Total			45.9	9.18

Load reduction at the end of permit term
At the end of the permit term, "Municipality A" should demonstrate a minimum reduction from no controls of 39.18 (30 tons plus 9.18 tons). "Municipality A" has the flexibility to decide how much of that reduction is provided in TMDL Reachshed 2 and/or 3 over the next permit term. "Municipality A" will still require additional reductions in each reachshed over subsequent permit terms to reach the calculated wasteload allocation of 29.7 tons in TMDL Reachshed 2 and 44.4 tons in TMDL Reachshed 3.

The calculation process is similar for total phosphorus (TP).

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A.5.3 If the permittee determines by October 31, 2021, that it is unable to achieve the reductions stipulated under sections A.5.2.a and A.5.2.b, the permittee shall meet the following requirements by October 31, 2023:

Note: The permittee may optimize deployment of resources between the requirements listed below to maximize reductions for the least cost. In some cases, permittees may already be meeting these requirements.

a. Pursuant to the permittee's authority under s. 281.33(6)(a)2., Wis. Stats., the permittee shall create or revise and promulgate a municipal storm water management ordinance applicable to redevelopment that requires compliance with post-construction storm water management performance standards that are stricter than the uniform statewide standards established by the Department. When reporting to the Department under section A.6.3, the permittee shall include a justification for the level of pollutant reduction in the ordinance with an assessment of the progress it achieves towards full compliance with the TMDL. The redevelopment reductions may be adjusted to account for other storm water control measures that may exist. The permittee may also establish TP reduction levels for redevelopment projects.

Note: The permittee may enact an ordinance that is municipal-wide, targets individual TMDL reachsheds, or designated areas within the permitted MS4, balancing required TMDL reductions, parcel size, and the impact of other treatment options. Increasing redevelopment reductions is one tool in moving toward TMDL compliance.

b. The permittee shall create or revise a municipal ordinance that requires the development and implementation of a maintenance plan for all privately-owned storm water treatment facilities for which the permittee takes a TSS and/or TP reduction credit. The permittee shall develop and implement procedures and measures to verify and track that the storm water treatment facilities are inspected on a regular schedule and maintained in the intended working condition in accordance with the plans. The permittee shall require that maintenance agreements be recorded with the appropriate property records that obligates the current and future owners to implement the maintenance plans.

c. The permittee shall revise or promulgate a municipal ordinance that requires the submittal of record drawings for storm water management facility that the permittee takes a TSS and/or TP reduction credit. The permittee shall require submittal of the record drawing prior to close-out of the local permit or upon final approval and shall maintain appropriate records and tracking of the plans.

d. If the pollutant of concern is TP, the permittee shall implement, expand, or optimize a municipal leaf collection program coupled with street cleaning to serve areas where municipal leaf collection is not currently provided within the MS4 but for which a phosphorus reduction has been assigned and additional reductions could be achieved.

Note: The Department's "Interim Municipal Phosphorus Reduction Credit for Leaf Management Programs" guidance document includes recommendations on how the permittee's municipal leaf collection program should be designed and implemented.

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The guidance is available from the Department's Internet site at:
https://dnr.wi.gov/topic/stormwater/standards/ms4_modeling.html

e. Within the MS4 permitted area, the permittee shall inventory the condition of the conveyance systems and outfalls. Where erosion or scour is occurring, the permittee shall develop a schedule to stabilize the identified areas over a 5-year period.

f. The permittee shall install at least one new structural BMP or enhance one or more existing structural BMPs to reduce a pollutant of concern discharged via storm water runoff to an impaired waterbody for which a WLA has been assigned to the permittee. The permittee shall develop and implement a maintenance plan for each new structural BMP.

g. The permittee shall conduct an analysis of the current municipal street cleaning program, to determine if additional pollutant loading reductions can be achieved. The permittee shall evaluate optimizing sweeping frequency, targeting of critical areas and time periods, and instituting parking restrictions. If a pollutant reduction can be achieved through optimizing the existing street cleaning program, the permittee shall adopt the optimized program the next calendar year or provide a written explanation to the Department explaining why the optimize street cleaning program is not feasible and provide alternative options to achieve similar pollutant reductions.

A.6 Reporting Requirements. For the term of this permit, the permittee shall meet the following reporting requirements:

A.6.1 Compliance Determination Reporting. The permittee shall submit the information requested in this appendix in accordance with the following schedule:

a. By March 31, 2020, for sections A.4.1 and A.5.1.

b. By October 31, 2021, for section A.5.2.

c. By October 31, 2023, for sections A.2.2.a and A.5.3.

A.6.2 Annual Reporting. For compliance options outlined under sections A.3, A.4, and A.5, the permittee shall include a description and the status of progress toward implementing the identified actions and activities in their MS4 annual reports due by March 31 of each year.

A.6.3 Final Documentation. Except for permittees complying with a Department approved adaptive management plan under section A.3.2, by October 31, 2023, the permittee shall submit documentation to the Department to verify that the permittee has completed all actions required under this appendix including the following:

a. An updated storm sewer system map that identifies:

(1) The current municipal boundary. For a permittee that is not a city or village, identify the permitted area.

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Note: The permitted area for towns, counties and non-traditional MS4s pertains to the area within an urbanized area or the area served by its storm sewer system, such as a university campus.

(2) The TMDL reachshed boundaries within the municipal boundary, and the area of each TMDL reachshed in acres within the municipal boundary.

(3) The MS4 drainage boundary associated with each TMDL reachshed, and the area in acres of the MS4 drainage boundary associated with each TMDL reachshed.

b. The permittee shall submit an updated tabular summary that includes the following for each MS4 drainage boundary associated with each TMDL reachshed as identified under section A.6.3.a and for each pollutant of concern:

(1) The permittee's percent reduction needed to comply with its TMDL WLA from the no-controls modeling condition.

(2) The modeled MS4 annual average pollutant load without any storm water control measures.

(3) The modeled MS4 annual average pollutant load with existing storm water control measures.

(4) The percent reduction in pollutant load achieved calculated from the no-controls condition determined under section A.6.3.a(2) and the existing controls condition determined under section A.6.3.a(3).

(5) The existing storm water control measures, including the type of measure, area treated in acres, the pollutant load reduction efficiency, and confirmation of the permittee's authority for long-term maintenance of each practice.

c. If the updated tabular summary required under section A.6.3.b shows that the permittee is not achieving the requirements stipulated in section A.2, the permittee shall submit an updated written TMDL Implementation Plan to the Department that describes how the permittee will make progress toward achieving compliance. The TMDL Implementation Plan shall include the following information:

(1) A list of management options and an implementation schedule that over the next permit term achieves, to the maximum extent practicable, an additional 20% reduction in sediment or TSS and an additional 10% reduction in TP. The percent reductions shall be applied to the difference measured from loading conditions at the end of this permit to the total reductions listed in Tables A1-A4. The reductions can be achieved utilizing an averaged reduction calculated from individual reductions achieved in one or multiple reachsheds and spanning the entire MS4 area impacted by a TMDL.

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Note: Reductions that occur through stricter redevelopment standards or through water quality trading can be counted toward meeting the reduction requirements under this section.

Note: Unlike full compliance as outlined in section A.2.2, interim compliance under this section can be based on an average reduction measured across the MS4 area impacted by a TMDL.

(2) Recommendations and options with supporting analysis for storm water control measures that will be installed or implemented in future permit terms to achieve the requirements, to the maximum extent possible, stipulated in section A.2.

(3) A proposed schedule for implementation of the recommendations and options identified under section A.6.3.c(1). The proposed schedule may extend into future permit terms.

(4) A cost effectiveness analysis for implementation of the recommendations and options identified under section A.6.3.c(1).

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Table A1: Rock River Basin TMDL Load Reductions Necessary to Meet TMDL Wasteload Allocations by TMDL Reachshed

Reachshed Number (TMDL Subbasin)	Waterbody Name	County	TSS % Reduction from No-controls	TP % Reduction from No-controls
2	South Branch Rock River	Dodge, Fond du Lac, Green Lake	40.6	48.2
3	South Branch Rock River	Dodge, Fond du Lac	55.6	86.9
20	Rock River	Dodge, Jefferson, Washington, Waukesha	40.0	37.2
21	Rock River	Dodge, Jefferson, Washington, Waukesha	40.0	34.3
23	Oconomowoc River	Washington, Waukesha	46.6	35.8
24	Mason Creek	Dodge, Washington, Waukesha	47.2	35.0
25	Oconomowoc River	Jefferson, Waukesha	59.2	73.7
26	Battle Creek	Waukesha	57.4	52.6
27	Oconomowoc River	Jefferson, Waukesha	40.0	27.0
28	Rock River	Dodge, Jefferson	40.0	27.7
29	Rock River	Dodge, Jefferson	44.2	64.2
30	Johnson Creek	Jefferson	40.0	27.0
33	Mill Creek, Beaver Dam Lake	Columbia, Dodge	45.4	48.2
34	Beaver Dam River	Columbia	58.6	86.1
37	Park Creek	Columbia	72.4	75.2
39	Shaw Brook	Columbia	40.0	27.0
45	Maunesha River	Columbia	44.8	36.5
51	Crawfish River	Columbia	40.0	37.2
54	Rock River	Columbia, Dodge, Jefferson	43.6	71.5
55	Bark River	Waukesha	65.8	76.6
56	Bark River	Jefferson, Waukesha	40.0	40.9

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Reachshed Number (TMDL Subbasin)	Waterbody Name	County	TSS % Reduction from No-controls	TP % Reduction from No-controls
59	Steel Brook, Scuppernong River, Bark River	Jefferson, Walworth, Rock	49.0	66.4
60	Rock River	Jefferson, Rock	40.6	48.2
61	Rock River	Dane, Rock	41.2	31.4
62	Pheasant Branch Creek	Dane	82.0	78.1
63	Spring (Dorn) Creek	Dane	46.6	37.2
64	Yahara River, Lake Mendota, Lake Monona	Dane, Columbia	73.0	61.3
65	Nine Springs Creek	Dane	67.6	62.8
66	Yahara River, Lake Waubesa, Lake Kegonsa	Dane	62.2	54.0
67	Yahara River	Dane	40.0	27.0
68	Yahara River	Dane, Rock	50.8	65.0
69	Yahara River	Dane, Rock	52.6	79.6
70	Rock River	Rock	40.6	27.7
71	Rock River	Rock	58.6	48.2
72	Blackhawk Creek	Rock, Walworth	40.0	27.0
73	Blackhawk Creek	Rock	69.4	64.2
74	Rock River	Rock	52.0	39.4
75	Markham Creek	Rock	51.4	38.0
76	Rock River	Rock	57.4	81.8
78	Bass Creek	Rock	40.0	29.9
79	Rock River	Rock	62.2	66.4
80*	Turtle Creek	Rock, Walworth	55.0	62.8
81	Turtle Creek	Rock, Walworth	44.2	41.6
83	Lake Koshkonong	Dane, Jefferson, Rock	55.0	54.0

Note: *MS4 Reachshed 80 reductions are based on Non-Point Source annual average reductions as TMDL had not assigned a separate MS4 reduction for MS4s in this reach.

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Table A2: Lower Fox River Basin and Lower Green Bay TMDL Load Reductions Necessary to Meet TMDL Wasteload Allocations by TMDL Reachshed

Reachshed Name (Subbasin)	County	Subbasin ID	TSS % Reduction from No-controls	TP % Reduction from No-controls
Lower Green Bay	Brown	LFS7 & LFS8	52%	41%
Lower Fox River Main Stem	Brown, Outagamie, Winnebago	LFM	72%	41%
East River	Brown, Calumet	LF01	52%	41%
Baird Creek	Brown	LF01	52%	41%
Bower Creek	Brown	LF01	52%	41%
Dutchman Creek	Brown	LF02	52%	41%
Ashwaubenon Creek	Brown	LF02	52%	41%
Apple Creek	Brown, Outagamie	LF02	52%	41%
Plum Creek	Brown, Calumet	LF03	52%	41%
Kankapot Creek	Calumet, Outagamie	LF03	52%	41%
Garners Creek	Outagamie	LF03	60%	69%
Mud Creek	Outagamie, Winnebago	LF04	43%	48%
Neenah Slough	Winnebago	LF06	52%	41%
Duck Creek	Brown, Outagamie	LF05	52%	41%
Trout Creek	Brown	LF05	52%	41%

Note: % TSS reduction from No Controls = 20 + [0.80 x (% TSS Control Lower Fox TMDL Report)
% TP reduction from No Controls = 15 + [0.85 x (% TP Control Lower Fox TMDL Report)

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Table A3: Lake St. Croix Nutrient TMDL Load Reductions Necessary to Meet TMDL Wasteload Allocations by TMDL Reachshed

Waterbody Name	County	WBIC	MS4 TP % Reduction from No Controls
Lake St. Croix	St. Croix, Pierce	2601500	46.0

Table A4: Red Cedar River (Tainter Lake, Menomin Lake) TMDL Load Reductions Necessary to Meet TMDL Wasteload Allocations by TMDL Reachshed

Waterbody Name	County	WBIC	MS4 TP % Reduction from No Controls*
Tainter Lake	Dunn	2068000	$\frac{Load_{2025\ No\ Controls} - 1700\frac{lbs}{yr}}{Load_{2025\ No\ Controls}}$
Lake Menomin	Dunn	2065900	39.2

Note: *The TMDL allocations and necessary reduction are calculated using the 2025 projected MS4 build out area. The 2025 area modeled in a No Controls condition compared against the WLA written in the TMDL yields the percent reduction.

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Appendix B: MS4 Permittees Subject to Milwaukee River Basin TMDL

B.1 Applicability. In accordance with section 1.5.2.b, this Appendix B applies to permittees subject to a total maximum daily load (TMDL) approved by the United States Environmental Protection Agency (USEPA) that includes the following:

- "Total Maximum Daily Loads for Total Phosphorus, Total Suspended Solids, and Fecal Coliform Milwaukee River Basin, Wisconsin," approved by USEPA March 2018

Note: If the MS4 area extends into or discharges to other basins with a USEPA approved TMDL, a permittee could be subject to more than one TMDL and thus the requirements under Appendices A and/or C.

B.2 Full TMDL Compliance for Total Suspended Solids (TSS) and Total Phosphorus (TP) WLAs.

B.2.1 USEPA is allowing the Department to evaluate MS4 compliance with TMDL Wasteload Allocations (WLAs) using a percent reduction framework consistent with Wisconsin's storm water program. For consistency with existing storm water program requirements, TMDL compliance will use the percent reduction basis from the no runoff management controls (no-controls) condition. The percent reduction from no-controls, for TSS and TP for each reachshed, necessary to meet the TMDL WLAs for the USEPA approved TMDLs are listed on Table B1. The no-controls modeling condition means taking no (zero) credit for existing storm water control measures that reduce the discharge of pollutants. Existing practices can then be applied and counted toward meeting the TMDL reductions.

B.2.2 TMDLs may assign a percent reduction for one or more reachsheds for each pollutant of concern (i.e., total suspended solids (TSS) and total phosphorus (TP)). Full TMDL compliance is achieved by the permittee provided all of the following conditions are met:

a. By October 31, 2023, the permittee submits the necessary data and documentation to the Department that demonstrates that the permittee meets the percent reductions stipulated in Table B1 for each reachshed that the MS4 discharges to and for each pollutant of concern.

b. The documentation summitted by the permittee includes the policies, procedures, and regulatory mechanisms that the permittee ill employ to ensure that storm water controls and management measures will continue to be operated and maintained so that their pollutant removal efficiency continues to be met.

c. Based upon the data and documentation and any necessary subsequent information requested by the Department, the permittee receives written concurrence from the Department by April 30, 2024, that the permittee has achieved full TMDL compliance.

B.3 Participation in an Approved Adaptive Management Plan for Total Suspended Solids (TSS) and Total Phosphorus (TP) WLAs. In accordance with s. 283.13(7), Wis. Stats., and s. NR 217.18, Wis. Adm. Code, if the permittee chooses to participate in an Adaptive Management project, the permittee shall submit the plan to the Department by March 31, 2022 for approval.

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Note: Information on adaptive management is available from the Department's Internet site at: https://dnr.wi.gov/topic/SurfaceWater/AdaptiveManagement.html

B.4 TMDL Implementation Plan for Total Suspended Solids (TSS) and Total Phosphorus (TP) WLAs. If the permittee has chosen not to participate in an adaptive management plan as stipulated in section B.3, the permittee shall perform the following activities:

B.4.1 By March 31, 2022, the permittee shall determine if the applicable requirements contained in section B.2.2 will be achieved during the term of this permit. The permittee shall notify the Department which reachsheds and pollutants of concern are not in compliance with the requirements contained in section B.2.2 with the tabular summary created under section B.4.2(b) and develop a TMDL Implementation Plan per section B.4.2(c).

B.4.2 The permittee shall develop and submit the following documentation to meet the requirements stipulated in section B.2.2:

a. By March 31, 2020, an updated storm sewer system map that identifies:

(1) The current municipal boundary. For a permittee that is not a city or village, identify the permitted area.

Note: The permitted area for towns, counties and non-traditional MS4s pertains to the area within an urbanized area or the area served by its storm sewer system, such as a university campus.

(2) The TMDL reachshed boundaries within the municipal boundary, and the area of each TMDL reachshed in acres within the municipal boundary.

(3) The MS4 drainage boundary associated with each TMDL reachshed, and the area in acres of the MS4 drainage boundary associated with each TMDL reachshed.

(4) Identification of areas on a map and the acreage of those areas within the municipal boundary that the permittee believes should be excluded from its analysis to show compliance with the TMDL WLA. In addition, the permittee shall provide an explanation of why these areas should not be its responsibility.

Note: An example of an area within a municipal boundary that may not be subject to a TMDL WLA for the permittee is an area that does not drain through the permittee's MS4.

(5) Flow paths of storm water through the storm sewer system.

(6) The location and associated drainage basin of structural BMPs the MS4 uses for TSS and TP treatment.

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b. By March 31, 2022, the permittee shall submit a tabular summary that includes the following for each MS4 drainage boundary associated with each TMDL reachshed as identified under section B.4.2.a(2) and for each pollutant of concern listed in Table B1:

(1) The permittee's percent reduction needed to comply with its TSS and TP WLA from the no-controls modeling condition. The no-controls modeling condition means taking no (zero) credit for storm water control measures that reduce the discharge of pollutants.

Note: This model run is comparable to the no-controls condition modeled for the developed urban area performance standard of s. NR 151.13, Wis. Adm. Code.

(2) The modeled annual average pollutant load without any storm water control measures for each reachshed which the MS4 discharge to.

(3) The modeled MS4 annual average pollutant load with existing and current storm water control measures for each reachshed which the MS4 discharges to.

(4) The percent reduction in pollutant load achieved calculated from the no-controls condition determined under section B.4.2.b(2) and the existing controls condition determined under section B.4.2.b(3).

(5) The existing storm water control measures including the type of measure, area treated in acres, the pollutant load reduction efficiency, and confirmation of the permittee's authority for long-term maintenance of each practice.

c. By March 31, 2022, if the tabular summary required under section B.4.2.b shows that the permittee is not achieving the applicable percent reductions needed to comply with section B.2.2, then the permittee shall submit a written TMDL Implementation Plan to the Department that describes how the permittee will make progress toward achieving compliance. The plan shall include the following information:

(1) Recommendations and options for storm water control measures that will be considered to reduce the discharge of each pollutant of concern. At a minimum, the following shall be evaluated: all post-construction BMPs for which the Department has a technical standard, optimizing or retrofitting all existing public and private storm water control practices, regional practices, optimization or improvements to existing BMPs, incorporation of storm water control for all road reconstruction projects, more restrictive post-construction ordinances, updated development and redevelopment standards.

(2) A proposed schedule for implementation of the alternatives identified under section B.4.2.c(1). The proposed schedule may extend beyond the expiration date of this permit. The schedule should aim to achieve, to the maximum extent practicable, a level of reduction that achieves at least 20% of the remaining reduction needed beyond baseline to achieve full compliance in TSS and a level of reduction that achieves at least 10% of the remaining reduction needed

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beyond baseline to achieve full compliance in TP over the next permit term. The reductions can be achieved utilizing an averaged reduction calculated from individual reductions achieved in one or multiple reachsheds and spanning the entire MS4 area impacted by a TMDL.

Note: The reductions stipulated under B.4.2.c(2) are interim compliance targets set as a planning target for the next permit term. Future permit reduction targets may tapper off or vary between municipalities based on individual plans as it is expected that municipalities will rely more on reductions obtained through redevelopment.

(3) A cost effectiveness analysis for implementation of the recommendations and options identified under section B.4.2.c(1).

Note: The Department has developed the guidance document "TMDL Guidance for MS4 Permits: Planning, Implementation, and Modeling Guidance." The guidance is available on the Department's Internet site: https://dnr.wi.gov/topic/stormwater/standards/ms4_modeling.html, and is available to assist a permittee with complying with the requirements of section B.4.

Note: Reductions obtained through a permittee's participation in a water quality trading project, in accordance with s. 283.84, Wis. Stats., and that has been reviewed and approved by the Department, can be counted toward credit in meeting the requirements stipulated under section B.4.2.c(2). Additional information on water quality trading is available from the Department's Internet site at: https://dnr.wi.gov/topic/surfacewater/waterqualitytrading.html

B.4.3 TMDL Compliance During the Term of This Permit for Total Suspended Solids (TSS) and Total Phosphorus (TP) WLAs. If the permittee has chosen not to participate in an adaptive management plan as stipulated in section B.3, the permittee shall select and implement a minimum of three of the activities listed below, in addition to the planning requirements contained in section B.4.2, by October 31, 2023:

Note: The permittee may optimize deployment of resources between the requirements listed below to maximize reductions for the least cost. In some cases, permittees may already be meeting these requirements.

a. Pursuant to the permittee's authority under s. 281.33(6)(a)2., Wis. Stats., the permittee shall create or revise and promulgate a municipal storm water management ordinance applicable to redevelopment that requires compliance with post-construction storm water management performance standards that are stricter than the uniform statewide standards established by the Department. When reporting to the Department under section B.6.3, the permittee shall include a justification for the level of pollutant reduction in the ordinance with an assessment of the progress it achieves towards full compliance with the TMDL. The redevelopment TSS reduction may be adjusted to account for other storm water controls measures that may exist. The permittee may also establish TP reduction levels for redevelopment projects.

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Note: The permittee may enact an ordinance that is municipal wide, targets individual TMDL reachsheds, or designated areas within the permitted MS4 balancing required TMDL reductions, parcel size, and the impact of other treatment options. Increasing redevelopment reductions is one tool in moving toward TMDL compliance.

b. The permittee shall create or revise a municipal ordinance that requires the development and implementation of a maintenance plan for all privately-owned storm water treatment facilities for which the permittee takes a TSS and/or TP reduction credit. The permittee shall develop and implement procedures and measures to verify and track that the storm water treatment facilities are inspected on a regular schedule and maintained in the intended working condition in accordance with the plans. The permittee shall require that maintenance agreements be recorded with the appropriate property records that obligates the current and future owners to implement the maintenance plans.

c. The permittee shall revise or promulgate a municipal ordinance that requires the submittal of record drawings for which the permittee takes a TSS and/or TP reduction credit. The permittee shall require submittal of the record drawing prior to close-out of the local permit or upon final approval and shall maintain appropriate records and tracking of the plans.

d. If the pollutant of concern is TP, implement, expand, or optimize a municipal leaf collection program coupled with street cleaning to serve areas where municipal leaf collection is not currently provided within the MS4 but for which a phosphorus WLA has been assigned and additional reductions could be achieved.

Note: The Department's "Interim Municipal Phosphorus Reduction Credit for Leaf Management Programs" guidance document includes recommendations on how the permittee's municipal leaf collection program should be designed and implemented. The guidance is available from the Department's Internet site at: https://dnr.wi.gov/topic/stormwater/standards/ms4_modeling.html

e. Within the MS4 permitted area, the permittee shall inventory the condition of the conveyance systems and outfalls. Where erosion or scour is occurring, the permittee shall develop a schedule to stabilize the identified areas.

f. Install one new structural BMP or enhance one existing structural BMPs to reduce a pollutant of concern discharged via storm water runoff to an impaired waterbody for which a WLA has been assigned to the permittee. The permittee shall develop and implement a maintenance plan for each new structural BMP.

Note: This option can be counted each time the permittee installs or enhances a structural BMP to satisfy the required activities. A permittee could meet the requirement if they solely chose this option and installed or enhanced three BMPs.

g. Permittee shall conduct an analysis of the current municipal street cleaning program, to determine if additional pollutant loading reductions can be achieved. The permittee shall evaluate optimizing sweeping frequency, targeting of critical areas and time

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periods, and instituting parking restrictions. If a pollutant reduction can be achieved through optimizing the existing street cleaning program, the permittee shall adopt the optimized program the next calendar year or provide a written explanation to the Department explaining why the optimize street cleaning program is not feasible and provide alternative options to achieve similar pollutant reductions.

Note: The permittee may optimize deployment of resources between the requirements listed above to maximize reductions for the least cost; for example, only increase street sweeping where structural practices do not already exist to treat the runoff for the area.

B.5 TMDL Compliance and Implementation for Bacteria WLAs. This section applies to all permittees with a bacteria WLA specified in the Milwaukee River Basin TMDL Final Report dated March 19, 2018. The permittee shall do all of the following:

B.5.1 As part of its program to address illicit discharges under section 2.3 of this permit, by March 31, 2021, the permittee shall begin to conduct ongoing public education and outreach activities specifically to increase awareness of bacterial pollution problems, potential sources, proper pet waste management, and the impacts of urban wildlife and pests.

B.5.2 In addition to complying with the requirements in section 2.3 of this permit, the permittee shall comply with the following:

a. By March 31, 2022, the permittee shall develop and submit to the Department an inventory of bacteria sources and a map indicating the locations of the potential sources of fecal coliform and *E. coli* entering its MS4. The inventory shall be in a tabular format and include a label code, the name of the source, the physical address or location description of the source, and the ownership of the source (i.e., public or private). The map shall be to scale, identify all municipal streets, and indicate the locations of the sources using the label codes. The permittee shall consider the variation in flow conditions in its identification of potential sources. The inventory and map shall include the following potential sources of bacteria:

- Known or suspected leaking or failing septic systems.
- Sanitary sewer overflow locations.
- Livestock and domesticated animals housed or raised within the MS4 permitted area and discharging to the MS4, but not including household pets.
- Zoos, kennels, animal breeders, pet stores, and dog training facilities.
- Waste hauling, storage, and transfer facilities.
- Areas that attract congregations of nuisance urban birds and wildlife.
- Known or suspected properties with inadequate food or organic waste handling or storage.
- Composting sites or facilities.
- Known or suspected areas with improper human sanitation use.
- Any other source that the permittee or the Department has a reason to believe is discharging bacteria to the MS4.

b. By October 31, 2023, the permittee shall develop and submit to the Department a bacteria source elimination plan. The plan shall consist of a strategy and prioritization

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scheme to eliminate each source of bacteria identified under section B.5.2.2. The plan shall include the BMPs to be used, cost estimates, sources of funding, and a schedule to eliminate the sources. BMPs identified in the plan may be structural, non-structural, targeted outreach, and/or additional ordinances, but the plan shall include the rationale for using each BMP, the reason for selected a BMP over another, and the expected outcome from implementing each BMP.

Note: While the TMDL allocations in the Milwaukee River Basin TMDL are expressed only in terms of fecal coliform, both fecal coliform and *E. coli* have been listed as sources of recreational use impairments that the TMDL was completed to address.

B.5.3 By March 31, 2023, the permittee shall adopt local ordinances to address the requirements for proper pet waste management, the restrictions on feeding of urban wildlife that are potential sources of bacteria entering the MS4, the requirements for property owners to cooperate with identifying and eliminating illicit sanitary sewerage cross-connections with the MS4, and the requirements for property owners to address other potential sources of bacteria that may enter the MS4 (e.g., refuse management, pest control).

B.6 Reporting Requirements. For the term of this permit, the permittee shall meet the following reporting requirements:

B.6.1 Compliance Determination Reporting. The permittee shall submit the information requested in this appendix in accordance with the following schedule:

a. By March 31, 2020, for section B.4.2.a.

b. By March 31, 2021, for sections B.5.1.

c. By March 31, 2022, for sections B.4.1, B.4.2.b, and B.5.2.a.

d. By March 31, 2023, for section B.5.3.

e. By October 31, 2023, for section B.2.2.a, B.4.3, and B.5.2.b.

B.6.2 Annual Reporting. For requirements outlined under sections B.3, B.4, and B.5 the permittee shall include a description and the status of progress toward implementing the identified actions and activities in their MS4 annual reports due by March 31 of each year.

B.6.3 Final Documentation. By October 31, 2023, the permittee shall submit documentation to the Department to verify that the permittee has completed all actions required under this appendix including submittal of the TMDL Implementation Plan required under section B.4 and documentation that the three activities selected under section B.4.3 have been completed.

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Table B1: Milwaukee River Basin TMDL Load Reductions Necessary to Meet TMDL Wasteload Allocations by TMDL Reachshed

Kinnickinnic River Basin:

Reachshed (TMDL Subbasin)	Waterbody Name	Waterbody Extents	TSS % Reduction from No-controls	TP % Reduction from No-controls
KK-1	Lyons Park Creek	Entire Length	78.4%	68.1%
KK-2	Kinnickinnic River	From Wilson Park Creek to Lyons Park Creek	77.6%	68.1%
KK-3	South 43rd St. Ditch	Entire Length	76.8%	78.7%
KK-4	Edgerton Channel, Wilson Park Creek, Villa Mann Creek	Entire Length	84.0%	89.4%
KK-5	Holmes Avenue Creek	Entire Length	80.0%	78.7%
KK-6	Cherokee Park Creek	Entire Length	77.6%	69.0%
KK-7	Kinnickinnic River	Estuary to Wilson Park Creek	75.2%	45.0%

Menomonee River Basin:

Reachshed (TMDL Subbasin)	Waterbody Name	Waterbody Extents	TSS % Reduction from No-controls	TP % Reduction from No-controls
MN-1	Menomonee River	From Nor-X-Way Channel to Headwaters	66.4%	63.6%
MN-2	Goldendale Creek	Entire Length	63.2%	47.7%
MN-3	West Branch Menomonee River	Entire Length	65.6%	60.1%
MN-4	Willow Creek	Entire Length	64.0%	51.2%
MN-5	Nor-X-Way Channel	Entire Length	70.4%	72.5%
MN-6	Menomonee River and Dretzka Park Creek	From Little Menomonee River to Nor-X-Way Channel	73.6%	69.0%
MN-7	Lilly Creek	Entire Length	70.4%	64.5%
MN-8	Butler Ditch	Entire Length	69.6%	58.3%
MN-9	Little Menomonee River	Entire Length	70.4%	64.5%
MN-10	Menomonee River	From Underwood Creek to Little Menomonee River	67.2%	31.7%
MN-11	Underwood Creek and Dousman Ditch	From South Branch Underwood Creek to Headwaters	72.0%	62.7%

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Reachshed (TMDL Subbasin)	Waterbody Name	Waterbody Extents	TSS % Reduction from No-controls	TP % Reduction from No-controls
MN-12	Underwood Creek	From Menomonee River to South Branch Underwood Creek	80.0%	76.1%
MN-13	South Branch Underwood Creek	Entire Length	76.8%	69.8%
MN-14	Menomonee River	From Honey Creek to Underwood Creek	64.8%	49.4%
MN-15	Honey Creek	Entire Length	73.6%	67.2%
MN-16	Menomonee River	From Estuary to Honey Creek	72.0%	49.4%

Milwaukee River Basin:

Reachshed (TMDL Subbasin)	Waterbody Name	Waterbody Extents	TSS % Reduction from No-controls	TP % Reduction from No-controls
MI-1	Upper Milwaukee River	From Campbellsport to Headwaters	**	**
MI-2	Upper Milwaukee River	From Kewaskum To Campbellsport and Auburn	73.6%	71.6%
MI-3	West Branch Milwaukee River	Entire Length	77.6%	48.6%
MI-4	Kewaskum Creek	Entire Length	76.8%	55.7%
MI-5	Watercress Creek and East Branch Milwaukee River	Entire Length	73.6%	51.2%
MI-6	Quass Creek and Milwaukee River	Near West Bend	73.6%	86.7%
MI-7	Myra Creek and Milwaukee River	From North Branch Milwaukee River to West Bend	79.2%	67.2%
MI-8	North Branch Milwaukee River	from Adell Tributary to Headwaters	**	**
MI-9	Adell Tributary	Entire Length	**	**
MI-10	Chambers Creek, Batabia Creek, and North Branch Milwaukee River	Near Sherman	**	**
MI-11	Melius Creek	Entire Length	**	**
MI-12	Mink Creek	Entire Length	**	**

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Reachshed (TMDL Subbasin)	Waterbody Name	Waterbody Extents	TSS % Reduction from No-controls	TP % Reduction from No-controls
MI-13	Stony Creek, Wallace Creek, and North Branch Milwaukee River	Near Farmington	74.4%	46.8%
MI-14	Silver Creek	Entire Length	**	**
MI-15	Milwaukee River	Near Fredonia	**	**
MI-16	Milwaukee River	Near Saukville	75.2%	77.8%
MI-17	Milwaukee River	From Cedar Creek to Saukville	76.0%	83.1%
MI-18	Cedar Creek	From Jackson Creek to Headwaters	76.8%	71.6%
MI-19	Lehner Creek	Entire Length	77.6%	61.0%
MI-20	Jackson Creek	Entire Length	80.8%	77.8%
MI-21	Little Cedar Creek	Entire Length	80.8%	77.8%
MI-22	Cedar Creek	Near Jackson	76.8%	54.8%
MI-23	Evergreen Creek	Near Jackson	79.2%	53.0%
MI-24	North Branch Cedar Creek and Cedar Creek	From Milwaukee River to Myra Creek	73.6%	79.6%
MI-25	Milwaukee River	From Pigeon Creek to Cedar Creek	81.6%	43.2%
MI-26	Pigeon Creek	Entire Length	90.4%	88.5%
MI-27	Milwaukee River	From Lincoln Creek to Pigeon Creek	72.8%	53.9%
MI-28	Beaver Creek	Entire Length	72.8%	88.5%
MI-29	South Branch Creek	Entire Length	71.2%	87.6%
MI-30	Indian Creek	Entire Length	65.6%	76.1%
MI-31	Lincoln Creek	Entire Length	71.2%	85.8%
MI-32	Milwaukee River	From Estuary to Lincoln Creek	58.4%	23.7%

Note: **The TMDL did not assign a percent reduction for these reachsheds because modeling indicated that there is no direct MS4 discharge to this subbasin. If more detailed analysis conducted by the permittee indicates the presence of an MS4 discharge, contact your DNR storm water engineer or specialist for more information on how best to proceed.

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Appendix C: MS4 Permittees Subject to the Wisconsin River Basin TMDL or a TMDL Approved After May 1, 2019

C.1 Applicability. In accordance with section 1.5.2.c, this Appendix C applies to permittees subject to a total maximum daily load (TMDL) approved by the United States Environmental Protection Agency (USEPA) that includes the following:

- "Total Maximum Daily Loads for Total Phosphorus in the Wisconsin River Basin," approved by USEPA April 2019

  Note: The Wisconsin River Basin TMDL has two sets of allocations. Table J-4 of Appendix J of the TMDL report lists the allocations and corresponding percent reductions based on current water quality criteria and Table K-4 of Appendix K of the TMDL report lists the allocations and corresponding percent reductions based on recommended site-specific criteria. Both tables provide the percent reductions measured from no-controls and the TMDL baseline. Under this permit term, the allocations listed in Appendix J of the TMDL report apply. If the recommended site-specific criteria are approved by USEPA, the allocations and percent reductions listed in Appendix K of the TMDL report will become applicable. However, permittees may use the allocations from either Appendix J or Appendix K of the TMDL report for planning purposes under sections C.3 and C.4 below.

- A TMDL approved by the USEPA on or after May 1, 2019

Note: If the MS4 area extends into or discharges to other basins with a USEPA approved TMDL, a permittee could be subject to more than one TMDL and thus the requirements under Appendices A and/or B.

C.2 Full TMDL Compliance.

C.2.1 USEPA is allowing the Department to evaluate MS4 compliance with TMDL Wasteload Allocations (WLA) using a percent reduction framework consistent with Wisconsin's storm water program. For consistency with existing storm water program requirements, TMDL compliance will use the percent reduction measured from the no runoff management controls (no-controls) condition. The percent reduction from no-controls, for each pollutant of concern and reachshed, necessary to meet the TMDL WLAs for the USEPA approved TMDLs are listed in the approved TMDLs. The no-controls modeling condition means taking no (zero) credit for existing storm water control measures that reduce the discharge of pollutants. Existing practices can then be applied and counted toward meeting the TMDL reduction reductions.

C.2.2 TMDLs may assign a percent reduction for one or more reachsheds for each pollutant of concern (i.e., total suspended solids (TSS) and total phosphorus (TP)). Full TMDL compliance is achieved by the permittee provided all of the following conditions are met:

a. The permittee submits the necessary data and documentation to the Department that demonstrates that the permittee meets the percent reductions stipulated in the USEPA approved TMDL for each reachshed that the MS4 discharges to and for each pollutant of concern.

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b. The documentation summitted by the permittee includes the policies, procedures, and regulatory mechanisms that the permittee ill employ to ensure that storm water controls and management measures will continue to be operated and maintained so that their pollutant removal efficiency continues to be met.

c. Based upon the data and documentation and any necessary subsequent information requested by the Department, the permittee receives written concurrence from the Department that the permittee has achieved full TMDL compliance.

C.3 Participation in an approved Adaptive Management Plan. In accordance with s. 283.13(7), Wis. Stats., and s. NR 217.18, Wis. Adm. Code, if the permittee has chosen to participate in an Adaptive Management project that has been approved by the Department the permittee shall continue to participate in the implementation of the Adaptive Management project.

Note: Information on adaptive management is available from the Department's Internet site at: https://dnr.wi.gov/topic/SurfaceWater/AdaptiveManagement.html

C.4 TMDL Implementation Plan. If the permittee is not participating in a Department approved adaptive management plan as stipulated in section C.3, a permittee with MS4s discharging to TMDL reachsheds shall do all the following to demonstrate progress towards achieving the TMDL reductions stipulated in section C.2.2 and shall submit the following documentation:

C.4.1 Within 36 months of the approval date of the TMDL, an updated storm sewer system map that identifies:

a. The current municipal boundary. For a permittee that is not a city or village, identify the permitted area.

Note: The permitted area for towns, counties and non-traditional MS4s pertains to the area within an urbanized area or the area served by its storm sewer system, such as a university campus.

b. The TMDL reachshed boundaries within the municipal boundary, and the area of each TMDL reachshed in acres within the municipal boundary.

c. The MS4 drainage boundary associated with each TMDL reachshed, and the area in acres of the MS4 drainage boundary associated with each TMDL reachshed.

d. Identification of areas on a map and the acreage of those areas within the municipal boundary that the permittee believes should be excluded from its analysis to show compliance with the TMDL WLA. In addition, the permittee shall provide an explanation of why these areas should not be its responsibility.

Note: An example of an area within a municipal boundary that may not be subject to a TMDL WLA for the permittee is an area that does not drain through the permittee's MS4.

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e. Flow paths of storm water through the storm sewer system.

f. The location and associated drainage basin of structural BMPs the MS4 uses for TSS and TP treatment.

C.4.2 Within 36 months of the approval date of the TMDL, the permittee shall submit a tabular summary that includes the following for each MS4 drainage boundary associated with each TMDL reachshed as identified under section C.4.1 and for each TMDL WLA:

a. The permittee's percent reduction needed to comply with its TMDL WLA from the no-controls modeling condition. The no-controls modeling condition means taking no (zero) credit for storm water control measures that reduce the discharge of pollutants.

b. The modeled annual average pollutant load without any storm water control measures for each subbasin which the MS4 discharges to as previously identified in section C.4.1.

c. The modeled annual average pollutant load with existing storm water control measures for each subbasin with the MS4 discharges to as previously identified in section C.4.1.

d. The percent reduction in pollutant load achieved from the no-controls condition and the existing controls condition.

e. The existing storm water control measures including the type of measure, area treated in acres, the pollutant load reduction efficiency, and documentation of the permittee's authority for long-term maintenance of each practice.

f. If applicable, the remaining pollutant load reduction for each pollutant of concern and reachshed to meet the TMDL reduction goals.

C.4.3 Within 48 months of the approval date of the TMDL, if the tabular summary required under section C.4.2 shows that the permittee is not achieving the applicable percent reductions needed to comply with its TMDL WLA for each TMDL reachshed, then the permittee shall submit a written TMDL Implementation Plan to the Department that describes how the permittee will make progress toward achieving compliance with the TMDL WLA. The plan shall include the following information:

a. Recommendations and options for storm water control measures that will be considered to reduce the discharge of each pollutant of concern. At a minimum, the following shall be evaluated: all post-construction BMPs for which the Department has a technical standard, optimizing or retrofitting all existing public and private storm water control practices, regional practices, optimization or improvements to existing BMPs, incorporation of storm water control for all road reconstruction projects, more restrictive post-construction ordinances, updated development and redevelopment standards. Focus should be placed on those areas identified in section C.4.2 without any controls.

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b. A proposed schedule for implementation of the alternatives identified under section C.4.3.a. The proposed schedule may extend beyond the expiration date of this permit. The schedule should aim to achieve, to the maximum extent practicable, a level of reduction that achieves at least 20% of the remaining reduction needed beyond baseline to achieve full compliance in TSS and a level of reduction that achieves at least 10% of the remaining reduction needed beyond baseline to achieve full compliance in TP over the next permit term. The reductions can be achieved utilizing an averaged reduction calculated from individual reductions achieved in one or multiple reachsheds and spanning the entire MS4 area impacted by a TMDL.

Note: The reductions stipulated under C.4.3.b are interim compliance targets set as a planning target for the next permit term. Future permit reduction targets may taper off or vary between municipalities based on individual plans as it is expected that municipalities will rely more on reductions obtained through redevelopment. In many some cases, reductions that occur through redevelopment activities as outlined in section C.4.3.d may provide the most economical and practical method toward eventually achieving the reduction goals.

c. A cost effectiveness analysis for implementation of the recommendations and options identified under section C.4.3.a.

Note: The Department has developed the guidance document "TMDL Guidance for MS4 Permits: Planning, Implementation, and Modeling Guidance." The guidance is available on the Department's Internet site: https://dnr.wi.gov/topic/stormwater/standards/ms4_modeling.html, and is available to assist a permittee with complying with the requirements of section C.4.

Note: Reductions obtained through a permittee's participation in a water quality trading project, in accordance with s. 283.84, Wis. Stats., and that has been reviewed and approved by the Department, can be counted toward credit in meeting the requirements stipulated under section C.2.2. Additional information on water quality trading is available from the Department's Internet site at: https://dnr.wi.gov/topic/surfacewater/waterqualitytrading.html

C.5 Annual Reporting. For requirements outlined under sections C.3 and C.4 the permittee shall include a description and the status of progress toward implementing the identified actions and activities in their MS4 annual reports due by March 31 of each year.

Attachment: Attachment I MS4 Permit 07-29-2021 (6536 : Approve Cooperative Agreement to Implement Joint Stormwater Program for

Attachment II

X - Mandatory

ⓧ - Discretionary to Augment County Activities

LCFM 7/27/21

SUMMARY OF CORE RESPONSIBILITIES OF COOPERATING MUNICIPALITIES AND AGENCIES UNDER THE JOINT PERMIT AND ASSOCIATED STORMWATER MANAGEMENT PROGRAM

	COUNTY			MUNICIPALITIES			
PROGRAM AREA AND ACTIVITY	**Planning & Zoning**	**LCFM**	**Highway**	**Lake Hallie**	**Anson**	**Eagle Point**	**Lafayette**
2.1 Public Education and Outreach		X					
2.1.1 Topics		X		ⓧ	ⓧ	ⓧ	ⓧ
2.1.2 Delivery Mechanism		X		ⓧ	ⓧ	ⓧ	ⓧ
2.1.3 Target Audience		X		ⓧ	ⓧ	ⓧ	ⓧ
2.2 Public Involvement & Participation							
2.2.1 Permit Activities		X		ⓧ	ⓧ	ⓧ	ⓧ
2.2.2 Delivery Mechanism		X		ⓧ	ⓧ	ⓧ	ⓧ
2.2.3 Volunteer Activities		X		ⓧ	ⓧ	ⓧ	ⓧ
2.2.4 Target Participants		X		ⓧ	ⓧ	ⓧ	ⓧ
2.3 Illicit Discharge Detection & Elimination							
2.3.1 IDDE Ordinance	X						X
2.3.2 IDDE Field Screening		X					
2.3.3 IDDE Source Investigation & Elimination		X					
2.3.4 Remove Known Illicit Discharges From MS4 System	X			X	X	X	X
2.3.5 In Case of Interconnected MS4s, Permitted Shall Notify Appropriate Municipality if Illicit Discharge Originated from Permitt's Permitted Area or has Been Tracked Upstream to Interconnected Point		X		X	X	X	X
2.3.6 Name, Title, & Phone Number of Individuals Responsible for Responding to Reports Included in Response Procedure		X		X	X	X	X
2.4 Construction Site Pollutant Control							
2.4.1 Construction Site Ordinance	X	X					
2.4.2 Erosion & Sediment Control Plan Review		X					
2.4.3 Administrative Procedures		X					
2.4.4 Construction Site Inspections & Enforcement	X	X					
2.5 Post-Construction Storm Water Management							
2.5.1 Post-Construction Storm Water Ordinance	X	X		X	X	X	X
2.5.2 Administrative Procedures		X					
2.5.3 Storm Water Management Plan Review		X					
2.5.4 Long-Term Maintenance, Inspections, & Enforcement	X	X		X	X	X	X
2.6 Pollution Prevention							
2.6.1 Storm Water Management Facilities			X	X	X	X	X
2.6.2 Maintenance Plan			X	X	X	X	X
2.6.3 Municipally Owned Public Works Facilities			X	X	X	X	X
2.6.4 Source Water Protection Areas			X	X	X	X	X
2.6.5 Collection Services/Storm Sewer System Maintenance Activities			X	X	X	X	X
2.6.6 Winter Road Management			X	X	X	X	X
2.6.7 Nutrient Management			X	X	X	X	X
2.6.8 Environmentally Sensitive Development			X	X	X	X	X
2.6.9 Internal Training & Education		X	X	X	X	X	X
2.7 Storm Water Quality Management							
2.7.1 Implement & Maintain all Storm Water Management Practices			X	X	X	X	X
2.8 Storm Sewer System Map							
2.8.1 Identify Waters of the State		X					
2.8.2 Identify Known Wetlands, Endangered, Threatened Resources, & Historical Property		X					
2.8.3 Identify All Known MS4 Outfalls		X					
2.8.4 Location of Any Known MS4 Discharge		X					
2.8.5 Location of Municipally Owned or Operated Structural Storm Water Management Facilities		X					
2.8.6 Identification of Publically Owned Parks, Recreational Areas, & Other Open Lands		X					
2.8.7 Location of Municipal Garages, Storage Areas, & Other Public Works Facilities		X					
2.8.8 Identification of Streets		X					
2.9 Annual Report							
2.9.1 Status of Implementing Permit Requirements		X					
2.9.2 Fiscal Analysis for Reporting Year & Budget for Next Year		X			X	X	X
2.9.3 Summary of Number & Nature of Inspections & Enforcement Actions		X		X	X	X	X
2.9.4 Identification of Any Know Water Quality Improvements or Degradation		X		X	X	X	X
2.9.5 Evaluation of Program Compliance		X		X	X	X	X
2.9.6 Notice that Permittee is Relying on Another Municipality to Satisfy Permit Requirements, if Applicable.		X		X	X	X	X
2.9.7 Representative of Permittee Shall Sign & Certify Annual Report		X		X	X	X	X
2.9.8 Annual Report & Required Reports Submitted Electronically		X					
2.10 Cooperation							
2.10.1 Municipality or Entity Implements Required Control Measure or Permit Requirement	X	X		X	X	X	X
2.10.2 Particular Control Measure is at Least as Stringent as Corresponding Permit Requirements	X	X		X	X	X	X
2.10.3 Other Municipality or Entity Agrees to Implement Control Measure or Permit Requirement on the Permitt's Behalf.	X	X		X	X	X	X
2.11 Amendments		X		X	X	X	X
2.12 Reapplication for Permit Coverage		X		X	X	X	X

H:\Admin\Sec\Stormwater\2021\Responsibilities 2021

Attachment: Attachment II - Summary of Core Responsibilities 07-29-2021 (6536 : Approve Cooperative Agreement to Implement Joint Stormwater Program for Chippewa Falls Urban Area)

STATEMENT OF EXPLANATION

Resolution No. 29 - 21

RESOLUTION TO CREATE A REDISTRICTING COMMITTEE AND TECHNICAL SUPPORT COMMITTEE TO DEVELOP A TENTATIVE REDISTRICTING PLAN FOR COUNTY BOARD APPROVAL - RANDY SCHOLZ

Chippewa County is required to complete a redistricting plan for supervisory districts of the County Board following each decennial census, pursuant to Wis. Stat. §59.10(3)(b). That redistricting plan must divide the County into a number of districts equal to the number of County Board Supervisors with substantially equal populations in each district. Chippewa County has traditionally created a "Redistricting Committee" made up of various representatives from the County and the municipalities to work with staff to develop a tentative redistricting plan. Passage of this resolution will formally create the Redistricting Committee and further authorize that committee to bring a tentative redistricting plan directly to the County Board rather than going through a policy committee.

Chippewa County has also traditionally formed a "Technical Support Committee" to provide the necessary technical assistance to the Redistricting Committee to develop the tentative redistricting plan. The Technical Support Committee consists of County staff with the appropriate knowledge and experience to begin putting together potential redistricting maps and to assist the Redistricting Committee as needed. Passage of this resolution will also formally create the Technical Support Committee.

The process to prepare a tentative redistricting plan requires a significant amount of staff time to put the eventual tentative plan together. The Wisconsin Statutes provide clear timelines that are to be adhered to when developing a redistricting plan, but due to the COVID-19 pandemic, receipt of the results of the decennial census has been delayed by the United States Government and those results may not be received by Chippewa County until the end of August 2021.

The Wisconsin Counties Association attempted to provide legislation that would have delayed the process of redistricting for one year. The legislation failed to be passed by Governor Evers. As a result, Chippewa County and every municipality in the county will be under very tight time constraints to complete a redistricting plan that can be approved prior to December 1, 2021, the time that County Board Supervisor candidates are eligible to take out papers to run

for County Board. A proposed timeline to accomplish approval of a county redistricting plan is attached for reference.

Resolution No. 29 - 21

RESOLUTION TO CREATE A REDISTRICTING COMMITTEE AND TECHNICAL SUPPORT COMMITTEE TO DEVELOP A TENTATIVE REDISTRICTING PLAN FOR COUNTY BOARD APPROVAL - RANDY SCHOLZ

WHEREAS, Chippewa County is required to complete a redistricting plan for supervisory districts of the County Board following each decennial census, pursuant to Wis. Stat. §59.10(3)(b); and

WHEREAS, that redistricting plan must divide the County into a number of districts equal to the number of County Board Supervisors with substantially equal populations in each district; and

WHEREAS, due to the COVID-19 pandemic, receipt of the results of the decennial census has been delayed by the United States Government and those results may not be received by Chippewa County until the end of August 2021; and

WHEREAS, the Wisconsin Counties Association attempted to provide legislation that would have delayed the process of redistricting for one year; and

WHEREAS, the legislation failed to be passed by Governor Evers; and

WHEREAS, as a result of the delay in receiving the results of the decennial census, Chippewa County and every municipality in the county will be under very tight time constraints to complete a redistricting plan that can be approved by the County Board prior to December 1, 2021, the time that County Board Supervisor candidates are eligible to take out papers to run for County Board; and

WHEREAS, compliance with the normal statutory timelines for the completion of the redistricting process is no longer possible in 2021 and therefore each municipality in the State of Wisconsin will be doing everything it can to expedite the process so that a final redistricting plan can be adopted by the counties prior to December 1, 2021; and

WHEREAS, a "*Tentative Redistricting Process and Timeline*" is attached that sets out a plan that County staff put together to meet the tight timelines that the Chippewa County redistricting process will be under in 2021; and

WHEREAS, Chippewa County has traditionally created a "Redistricting Committee" made up of various representatives from the County and the municipalities within the County to work with staff to develop a tentative redistricting plan for review and approval by the County Board; and

WHEREAS, at the direction of the County Board Chair, correspondence was sent to County Board Supervisors on July 14th asking for Supervisors who would be interested in serving on the Redistricting Committee; and

WHEREAS, the following County Board Supervisors stated that they would be interested in serving on the Redistricting Committee:

Don Hauser	Towns of Anson, Goetz and Lafayette
Ken Schmitt	Towns of Cooks Valley, Woodmohr, Howard and Eagle Point
Mechele Shipman	Towns of Lafayette and Hallie
Glen Sikorski	Towns of Ruby, Estella, Arthur and Colburn; and

WHEREAS, at the direction of the County Board Chair, the County Clerk also sent out correspondence to the municipal clerks in the County asking for local representatives interested in serving on the Redistricting Committee and received broad interest from across the County; and

WHEREAS, the County has also traditionally formed a "Technical Support Committee" to provide all necessary technical assistance to the Redistricting Committee to develop a tentative redistricting plan; and

WHEREAS, the County Board Chair recommends that the following eleven individuals be appointed to serve on the Redistricting Committee to develop a tentative redistricting plan to be approved by the County Board:

<u>County Board Supervisors</u>

Don Hauser	Towns of Anson, Goetz and Lafayette
Ken Schmitt	Towns of Cooks Valley, Woodmohr, Howard and Eagle Point
Mechele Shipman	Towns of Lafayette and Hallie
Glen Sikorski	Towns of Ruby, Estella, Arthur and Colburn

<u>Municipal Representatives</u>

Henry Shakal	Town of Delmar and the City of Stanley
Ronnie Arts	Town of Birch Creek
Doug Olson	Town of Lake Holcombe
Bridget Givens	City of Chippewa Falls
Lisa Westman	Town of Estella
Wayne Miller	Town of Wheaton
Jim Jerabek	Town of Sampson

WHEREAS, authorizing the Redistricting Committee to bring a tentative redistricting plan directly to the County Board rather than going through a standing committee or other statutory

board or committee will help expedite the redistricting process;

NOW, THEREFORE BE IT RESOLVED, that a Redistricting Committee is hereby created to work to develop a tentative redistricting plan consistent with the processes and timelines set out in the attached "*Tentative Redistricting Process and Timeline for 2021*" and to present that tentative redistricting plan to the County Board for approval; and

BE IT FURTHER RESOLVED, that the following individuals are hereby appointed to serve on the Redistricting Committee:

County Board Supervisors

Don Hauser	Towns of Anson, Goetz and Lafayette
Ken Schmitt	Towns of Cooks Valley, Woodmohr, Howard and Eagle Point
Mechele Shipman	Towns of Lafayette and Hallie
Glen Sikorski	Towns of Ruby, Estella, Arthur and Colburn

Municipal Representatives

Henry Shakal	Town of Delmar and the City of Stanley
Ronnie Arts	Town of Birch Creek
Doug Olson	Town of Lake Holcombe
Bridget Givens	City of Chippewa Falls
Lisa Westman	Town of Estella
Wayne Miller	Town of Wheaton
Jim Jerabek	Town of Sampson

BE IT FURTHER RESOLVED, that a Technical Support Committee is hereby created to provide all necessary technical assistance to the Redistricting Committee to develop the tentative redistricting plan; and

BE IT FURTHER RESOLVED, that the following individuals are hereby appointed to serve on the Technical Support Committee:

Randy Scholz	County Administrator
Traci Bremness	Assistant to the County Administrator
Jackie Sadler	County Clerk
Doug Clary	Planning & Zoning Director
Dennis Falkenberg	GIS Coordinator
James Sherman	Deputy Corporation Counsel

BE IT FURTHER RESOLVED, that the Redistricting Committee shall bring a tentative redistricting plan directly to the County Board for approval in November 2021.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

There is no fiscal impact by passage of this resolution, but for the meeting costs such as per diem and mileage.

08/10/2021	**County Board**
RESULT:	**APPROVED [14 TO 1]**
MOVER:	Harold Steele, District 1
SECONDER:	Charlene Kervina, District 10
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill
NAYS:	Tom Thornton

History:

08/03/21 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls, Corporation Counsel 7/22/2021

Lori Zwiefelhofer, Finance Director 7/22/2021

Randy B. Scholz, County Administrator 7/23/2021

DRAFT 07-21-2021 ** SUBJECT TO CHANGE

TENTATIVE REDISTRICTING PROCESS & TIMELINE	
08/03/2021	• Executive Committee reviews resolution to appoint Redistricting and Technical Committees and to authorize the Redistricting Committee to bring recommendations directly to the County Board without needing to go through a policy committee • Executive Committee reviews resolution to confirm the number of County Board Supervisory Districts – Is 21 the number?
08/10/2021	• **County Board approves resolution to appoint Redistricting and Technical Committees and to authorize the Redistricting Committee to bring recommendations directly to the County Board without needing to go through a policy committee** • **County Board approves resolution to confirm the number of County Board Supervisory Districts – Is 21 the number?**
08/16/2021	• County begins preliminary work and sends survey to Redistricting Committee to gather feedback on rules for creating supervisory districts. Survey feedback will be compiled and reviewed with the committee at the first meeting.
08/23/2021	• US Census Bureau transmits data to Legislative Technology Services Bureau (LTSB). • The LTSB then enters data into the online software tool. • County publishes/posts Notice of Hearing (3 insertions)
08/25/2021	• Redistricting Committee – Initial meeting to review survey results, elect chair, vice-chair, review timeline, set tentative meeting schedule, etc.
09/01/2021	• LTSB releases data and online software tool to counties & municipalities to start using. • County begins drafting the tentative plan.
09/08/2021	• Redistricting Committee – Meeting to review tentative plan that will be approved by the County Board on 09/14/2021
09/14/2021	• **At the regular County Board meeting, the County will hold a Public Hearing and adopt the <u>tentative plan</u> via resolution.** • County transmits tentative plan to municipalities – The municipalities then review the plan and adjust ward boundaries. They can change the County redistricting lines but must make a "good faith" effort to accommodate the County plan. The municipalities transmit ward plans back to County by 10/18/2021. Once a municipality enacts a ward plan it cannot be changed.
DATE ?	• P&Z Department will meet with the towns to receive feedback ➢ Identify the number of meetings and locations – possibly week of 9/20, 9/27, 10/4 ????
10/18/2021	• County receives ward plans and adopted ordinance from municipalities. County can only make minor "tweaks" if needed. • County publishes/posts Notice of Hearing (3 insertions)
10/20/2021	• Redistricting Committee – Meet to review information from the municipalities. ➢ This date is assuming P&Z will hold meetings with the municipalities the weeks of Sept. 20, Sept. 27 and Oct. 4
10/27/2021	• Redistricting Committee – Meet to review the final plan before it goes to CB on 11/09/2021
11/09/2021	• **At the regular County Board meeting, the County will hold a Public Hearing and adopt the <u>final County Plan</u> via resolution.** • **County also adopts changes to Chapter 2, Article I of the Code of Ordinance to reflect the new supervisory districts – Will need to waive the 2nd reading.**
11/16/2021	• County Clerk sends Type A Notice to Chippewa Herald • County Clerk sends Type A Notice to other municipal newspapers – print date 11/24/21
11/23/2021	• Deadline for County and municipal clerks to publish Type A Notice
12/01/2021	• Individuals take out papers for the April 2022 election
01/04/2022	• Deadline for County Board Supervisors to turn in nomination papers for spring election
02/15/2022	• Spring Primary, if needed
04/05/2022	• Spring Election
04/19/2022	• New County Board Supervisors take office

Attachment: Tentative Redistricting Process and Timeline for 2021 [Revision 1] (29 - 21 : Resolution to Create a Redistricting Committee)

STATEMENT OF EXPLANATION

Resolution No. 30 - 21

RESOLUTION TO DIRECT CHIPPEWA COUNTY STAFF TO PREPARE A REDISTRICTING PLAN BASED ON A CHIPPEWA COUNTY BOARD CONSISTING OF TWENTY-ONE (21) COUNTY BOARD SUPERVISORS - RANDY SCHOLZ

Chippewa County is required to complete a redistricting plan for supervisory districts of the County Board following each decennial census pursuant to Wis. Stat. §59.10. That redistricting plan must divide the County into a number of districts equal to the number of County Board Supervisors with substantially equal populations in each district. This process of preparing the tentative redistricting plan requires a significant amount of staff time to prepare options for the County Board to consider when reviewing proposed district lines.

Passage of this resolution will formally direct County staff to develop a redistricting plan for the County Board supervisory districts based upon 21 Supervisors. Resolution 31-20 was passed by the County Board on September 8, 2020 to direct staff to "tentatively" begin the redistricting process based on changing the County Board size from 15 to 21. Resolution 31-20 further stated that a formal decision on the size of the County Board would be made once "…the final redistricting maps are presented for approval." However, due to the COVID-19 pandemic, receipt of the results of the decennial census has been delayed. In addition, legislation to develop an alternative redistricting process for the State of Wisconsin was vetoed, which means that the redistricting process for local governments will be on a very tight timeline to meet statutory mandates. At this point in time, it will be necessary to determine the will of the County Board as to what the number of Supervisors will be commencing in April of 2022 so that staff compiling the redistricting plan are able to focus their efforts on a specific number of supervisory districts while developing the plan. The original plan for the redistricting process was to give the County Board options to determine the ultimate size of the County Board, but due to the delays in the decennial census, that is no longer a reasonable process going forward due to the extreme time constraints.

Note that during the redistricting process, the County may increase or decrease the size of the County Board following the decennial census. In November 2010, Chippewa County voters approved a referendum to reduce the size of the County Board from twenty-nine (29) to fifteen (15) County Board Supervisors, which took effect after the April 2012 election. Since

that time, there has been discussion as to whether or not the County Board should continue to have 15 members or whether it should be increased or decreased. Following a survey of County Board Supervisors on that question, 64% of the 14 Supervisors that responded felt that the County Board should be increased in size.

Resolution No. 30 - 21

RESOLUTION TO DIRECT CHIPPEWA COUNTY STAFF TO PREPARE A REDISTRICTING PLAN BASED ON A CHIPPEWA COUNTY BOARD CONSISTING OF TWENTY-ONE (21) COUNTY BOARD SUPERVISORS - RANDY SCHOLZ

WHEREAS, Chippewa County is required to complete a redistricting plan for supervisory districts of the County Board following each decennial census, pursuant to Wis. Stat. §59.10; and

WHEREAS, the redistricting plan must divide the County into a number of districts equal to the number of County Board Supervisors and be substantially equal in population; and

WHEREAS, the process of preparing a tentative redistricting plan will require a significant amount of staff time to prepare options for the County Board to consider when reviewing district lines; and

WHEREAS, the County may increase or decrease the size of the County Board during redistricting following the decennial census; and

WHEREAS, once the County Board determines its size, district lines for the tentative redistricting plan can then be drawn in accordance with traditional redistricting principles and substantial equal population requirements; and

WHEREAS, in November 2010, Chippewa County voters approved a referendum to reduce the size of the County Board from twenty-nine (29) to fifteen (15) County Board Supervisors, which took effect after the April 2012 election; and

WHEREAS, on August 11, 2020, the County Administrator sent a survey to all County Board Supervisors in an effort to assist the Executive Committee in making a recommendation to the County Board regarding a proposed County Board size for purposes of preparing a tentative redistricting plan; and

WHEREAS, among other questions, the survey asked each County Board Supervisor if they feel the size of the County Board should be increased and how many County Board Supervisors they feel should be on the County Board; and

WHEREAS, based on the fourteen (14) responses received, sixty-four percent (64%) of County Board Supervisors feel that the size of the County Board should be increased; and

WHEREAS, based on the survey responses, Resolution 31-20 was approved by the County Board on September 8, 2020, which directed staff to prepare a tentative supervisory redistricting plan based on a tentative County Board size consisting of twenty-one (21) County

Board Supervisors; and

WHEREAS, due to the COVID-19 pandemic, receipt of the results of the decennial census has been delayed; and

WHEREAS, legislation that was passed by the State Senate and State Assembly to develop an alternative redistricting process for the State of Wisconsin, due to the delays in getting the census results, was vetoed, which means that the redistricting process for local governments will be on a very tight timeline to meet statutory mandates; and

WHEREAS, the original plan for the redistricting process was to give the County Board options to determine the ultimate size of the County Board, but due to the delays in the decennial census, that is no longer a reasonable process going forward due to the extreme time constraints; and

WHEREAS, at this point in time, it will be necessary to determine the will of the County Board as to what the number of Supervisors will be commencing in April of 2022 so that staff compiling the redistricting plan are able to focus their efforts on a specific number of supervisory districts while developing a redistricting plan to propose to the County Board; and

NOW, THEREFORE BE IT RESOLVED, that the Chippewa County Board of Supervisors does hereby direct and authorize staff to prepare a supervisory redistricting plan based on a County Board of Supervisors size consisting of twenty-one (21) County Board Supervisors; and

BE IT FURTHER RESOLVED, that approval of this resolution is not the final official vote to increase the size of the County Board from fifteen (15) to twenty-one (21) County Board Supervisors as that will occur when the redistricting plan is formally approved; and

BE IT FURTHER RESOLVED, that any increase in the size of the County Board shall be effective with the April 2022 County Board of Supervisors election.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

The financial impact will mainly be seen in the increased meeting and per diem costs for 6 additional members to the County Board. Other costs will be in the technology that will need to be purchased for the new supervisors.

08/10/2021	**County Board**
RESULT:	**APPROVED [12 TO 3]**
MOVER:	Harold Steele, District 1
SECONDER:	Ken Schmitt, District 3
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt
NAYS:	Tom Thornton, Chuck Hull, Ronald McGill

History:
08/03/21 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:

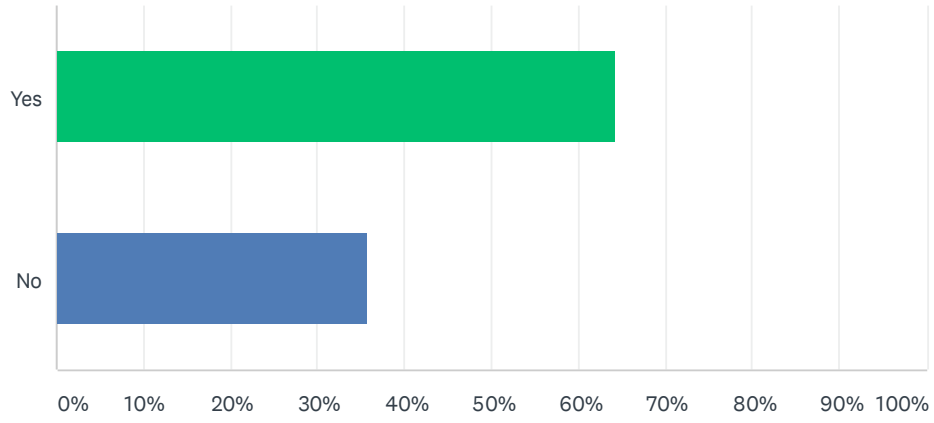
Todd A. Pauls, Corporation Counsel 7/16/2021

Lori Zwiefelhofer, Finance Director 7/16/2021

Randy B. Scholz, County Administrator 7/16/2021

Q1 Do you feel the current size of the Chippewa County Board should be increased?

Answered: 14 Skipped: 0

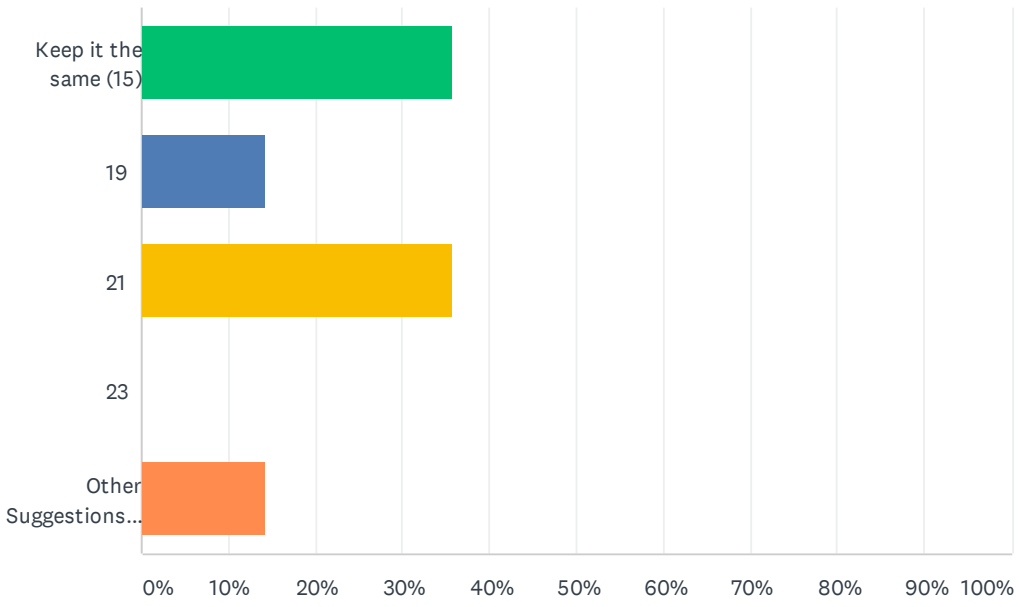


ANSWER CHOICES	RESPONSES	
Yes	64.29%	9
No	35.71%	5
TOTAL		14

Attachment: CB Survey Feedback RE CB Size 08-03-2020 (30 - 21 : Resolution to Increase County Board Size to 21 Supervisors Through

Q2 How many Supervisors do you feel should be on the County Board?

Answered: 14 Skipped: 0



ANSWER CHOICES	RESPONSES	
Keep it the same (15)	35.71%	5
19	14.29%	2
21	35.71%	5
23	0.00%	0
Other Suggestions (specify):	14.29%	2
TOTAL		14

#	OTHER SUGGESTIONS (SPECIFY):	DATE
1	I would suggest 19 or 21, letting population and township and ward lines be factored in.	7/20/2020 6:12 PM
2	25	7/16/2020 3:11 PM

Attachment: CB Survey Feedback RE CB Size 08-03-2020 (30 - 21 : Resolution to Increase County Board Size to 21 Supervisors Through

Q3 What do you feel are the advantages and/or disadvantages of increasing the size of the County Board?

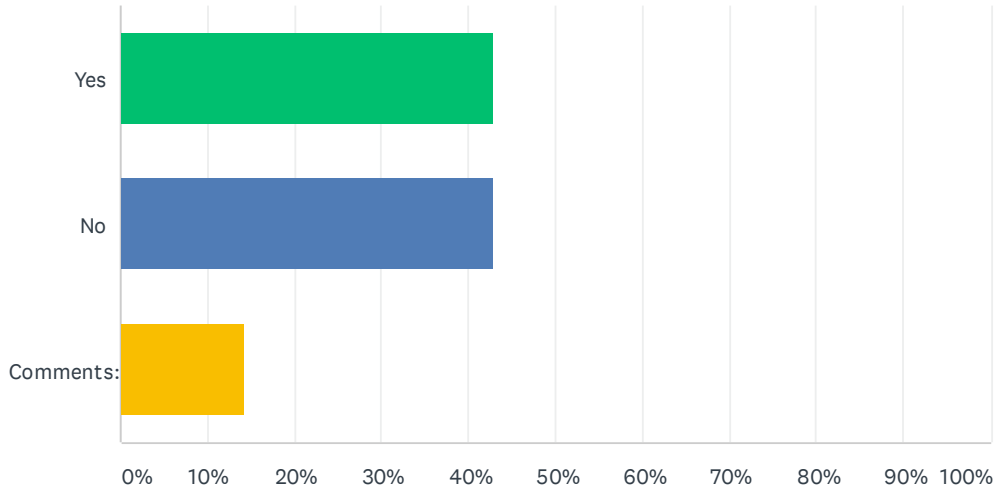
Answered: 13 Skipped: 1

#	RESPONSES	DATE
1	Increasing would lessen the meetings for supervisors.	7/29/2020 10:36 AM
2	I think 15 supervisors can get the job done	7/22/2020 7:16 AM
3	Advantages would be more diversity disadvantages at this time would be social distancing	7/21/2020 5:41 PM
4	Spread out the number of meetings between more individuals, allowing those who work full time and or who have families to serve without impacting their work or personal schedule	7/21/2020 3:50 PM
5	Less committee assignments and more rural representation.	7/21/2020 3:01 PM
6	Increasing the size will decrease the population and may reduce the geographic size. Certainly the number of committee assignments may be less, but I'm not sure if that affects the number of people willing to represent their districts.	7/20/2020 6:12 PM
7	More quality time can be spent on fewer committees	7/20/2020 5:18 PM
8	Better representation for citizens, broader view points shared in committee and board decisions.	7/20/2020 5:50 AM
9	Less time commitment and hopefully smaller districts in the more sparsely populated rural areas, currently it is nearly impossible to run any sort of a campaign for election that makes any sense in relation to the pay received for the position.	7/16/2020 11:59 PM
10	Advantages:. Supervisors can focus more on the committees they are on, don't get burned out as much, more insight and research. Disadvantage:. Too many opinions, meetings might take longer, less opportunities	7/16/2020 7:21 PM
11	By increasing the members 1 I think it could work out for more citizens running because of a less of a commitment 2 By increasing the number, the boundaries of the districts Could be configured so Chippewa Falls does not hold the majority of the board.	7/16/2020 4:09 PM
12	The more dispersed the committees are, the more lack of consistently will exist. More Supervisors means more time spent communicating information.	7/16/2020 3:26 PM
13	Better representation. Reduction in number of committees per member. Larger pool of candidates could run for board. Better response and feed back to citizens in districts. Better availability for supervisors to attend their Towns meetings. Better chance to retain Board members for future terms. More continuity of Board from term to term	7/16/2020 3:11 PM

Attachment: CB Survey Feedback RE CB Size 08-03-2020 (30 - 21 : Resolution to Increase County Board Size to 21 Supervisors Through

Q4 Do you think the current size of the County Board is hindering people from running for the County Board due to the time commitment?

Answered: 14 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	42.86%	6
No	42.86%	6
Comments:	14.29%	2
TOTAL		14

#	COMMENTS:	DATE
1	Meeting times are the largest deterrent but there is such an artificial options for committees that this has become less of an issue.	7/16/2020 3:26 PM
2	At present levels a working individual would be hard pressed to make committee meetings. People with younger families would be hard pressed to meet attendance requirements.	7/16/2020 3:11 PM

Attachment: CB Survey Feedback RE CB Size 08-03-2020 (30 - 21 : Resolution to Increase County Board Size to 21 Supervisors Through

Q5 Any other comments or suggestions?

Answered: 8 Skipped: 6

#	RESPONSES	DATE
1	Unfortunately some people running foe the county board have a personal agenda. It is a serious time commitment and most people today are not interested in it.	7/21/2020 3:01 PM
2	Being new to the Board, my opinions are just forming. I will offer the opinion of my predecessor, Jason Bergeron. As an employed younger person active on many committees, Jason supported a modest increase in Board size.	7/20/2020 6:12 PM
3	More basic knowledge of processes and procedures.	7/20/2020 5:18 PM
4	I do think an increase in size of the board will prove to be a wise move.	7/20/2020 5:50 AM
5	I marked 21 for the size of the board, 23 would maybe be better in order to reduce the district size a little further in the rural districts.	7/16/2020 11:59 PM
6	We have a small board in comparison to other countries that are smaller than us. I think it is great to expand even if it was only by 2	7/16/2020 7:21 PM
7	N/a	7/16/2020 4:09 PM
8	We need to have enough members so the Northern part of our County has better representation. At present 2 board members represent the largest portion of Chippewa County.	7/16/2020 3:11 PM

Attachment: CB Survey Feedback RE CB Size 08-03-2020 (30 - 21 : Resolution to Increase County Board Size to 21 Supervisors Through

STATEMENT OF EXPLANATION

Resolution No. 31 - 21

RESOLUTION TO ESTABLISH HEALTH INSURANCE FUNDING FOR THE 2022 BUDGET - RANDY SCHOLZ

Passage of this resolution will establish the maximum 2022 health insurance costs and anticipated 2022 health insurance plan design for Chippewa County. Security Health Plan (SHP) is Chippewa County's fully insured health insurance provider. The current SHP health insurance plan design for January - December 2021 consists of a $5,000/$10,000 out of pocket health plan with a Health Reimbursement Account (HRA). The current 2021 monthly cost includes the total costs for the medical, ancillary, administrative costs, and HRA funding. Plan participants can elect into one of two networks: Premier and Explore. The Premier Network includes providers such as Marshfield Clinic, Mayo Clinic Health Systems, Prevea, Oak Leaf, Sacred Heart Hospital, St. Joseph's Hospital and more. The Explore Network includes providers outside of the Premier network, in the event an employee needs alternative provider coverage at a higher cost.

In May 2021, SHP submitted a 2022 premium renewal for Chippewa County's fully insured health insurance plan equal to a 5.6% premium increase. After a recommendation by both SHP and Chippewa County's benefit broker, Hays Companies, Inc., the County requested that a second premium renewal be provided to the County by August or September of 2021 after reviewing and taking into consideration additional health plan costs/claims data. Both SHP and Hays Companies, Inc., expect the second premium renewal to reduce to a 0% - 3% premium increase.

The County Administrator and the Department of Administration (DOA) health insurance team supports the recommendation of Hays Companies, Inc., to not lock into the 5.6% fully insured premium renewal provided by SHP, but wait for a second renewal offer from SHP in August or September of 2021. The DOA health insurance team's goal is to maintain the same or similar plan design, $5,000/$10,000 out of pocket health plan with a Health Reimbursement Account (HRA) while maintaining similar network options as the current SHP Premier and Explore networks provide. The goal is to establish final health insurance rates for 2022 equal to a 0% - 3% increase from the County's current 2021 rates. The financial impact detailed in this resolution reflects a maximum cost paid by Chippewa County based on a maximum 3% increase to the SHP 2021 fully insured premium.

Resolution No. 31 - 21

RESOLUTION TO ESTABLISH HEALTH INSURANCE FUNDING FOR THE 2022 BUDGET - RANDY SCHOLZ

WHEREAS, Security Health Plan (SHP), the county's current health plan provider, has compared the 2021 plan year's health care costs and in May 2021 submitted a renewal proposal to Chippewa County equal to a 5.6% premium renewal increase over the 2021 plan year rates; and

WHEREAS, SHP agreed to review and take into consideration additional months of 2021 health care costs/claims data and will provide an updated renewal proposal in August or September of 2021; and

WHEREAS, Benefit Estimate Reports were sent to all Chippewa County Department Heads on June 4, 2021 and included the maximum 3% increase on the SHP premium renewal built into the department budgets; and

WHEREAS, a 3% increase on the 2022 SHP premium equals a maximum of $279,021 increase based on the employee benefit calculations provided in the final Benefit Estimate Reports distributed to Department Heads on June 4, 2021; and

WHEREAS, Chippewa County's benefit broker, Hays Companies Inc., supports the 3% increase on the SHP premium included in the Benefit Estimate Reports and believes that the County will be able to secure a 0% - 3% health insurance premium rate increase for 2022; and

WHEREAS, during 2021, the monthly cost and contribution amounts for the County's Health Program Plans for all full-time employees, excluding public safety employees covered under the WPPA collective bargaining agreement, are as follows in Graph #1:

GRAPH #1 - 2021 ACTIVE EMPLOYEE HEALTH PLAN - **Non WPPA employees**					
Option #1 - Premier Network	$2,000/$4,000 Deductible		Option #2 - Explore Network	$2,000/$4,000 Deductible	
	$5,000/$10,000 OOP			$5,000/$10,000 OOP	
	Single	Family		Single	Family
Total Cost	$884	$1,999	Total Cost	$916	$2,080
Employee Contribution	$0	$0	Employee Contribution	$31.79	$80.43
Employer Contribution	$884	$1,999	Employer Contribution	$884.21	$1999.57

WHEREAS, the 2021 monthly health insurance 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, the Federal Affordable Care Act requires that all Health Reimbursement Account funding continue to be funded by the County; and

WHEREAS, Hays Companies, Inc., sent out a benefit survey in May of 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 stated that they were very satisfied or somewhat satisfied with Chippewa County's current health insurance plan; 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

WHERAS, Hays Companies, Inc., predicts that the County will have estimated total costs for the health insurance plan by September 30, 2021 and actual total costs for the health insurance plan by November 15, 2021;

NOW, THEREFORE BE IT RESOLVED, that effective January 1, 2022, the total cost and employer contribution amounts for the County's Health Program Plans for all full-time employees and COBRA qualified beneficiaries shall be equal to no more than an overall increase of $279,021 to the 2022 health insurance budget compared to the 2021 budget, based on the currently approved staffing detailed in the Benefit Estimate Reports provided to the Department Heads on June 4, 2021; and

BE IT FURTHER RESOLVED, that the County Administrator is authorized to make changes to the plan design and employee contribution amounts to ensure that the employer cost does not increase more than $279,021 over the 2021 health insurance budget, based on the currently approved staffing detailed in the Benefit Estimate Reports provided to the Department Heads on June 4, 2021; and

BE IT FURTHER RESOLVED, that the County Administrator shall bring a resolution to the October 12, 2021 County Board meeting with actual employee premium recommendations, actual plan design recommendations and estimated total costs for the health insurance plan; and

BE IT FURTHER RESOLVED, that by no later than December 14, 2021 the County Administrator will provide a report to the County Board that provides the actual total cost, if different from the October resolution, for the County's Health Program Plans for the 2022

budget year 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 annual HRA funding in the amount of $600 per person up to 4 maximum or $2,400 per family; 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 annual HRA funding in the amount of $600 per person up to 4 maximum or $2,400 per family and the premium contribution rates are as set out in the 2020-2022 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 new to the plan on and after January 1, 2015 will be calculated once final costs have been determined and reported to the County Board, no later than December 14, 2021.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

2022 maximum Budget - $7,527,101.00, which is an increase of $279,021 over the 2021 Health Insurance Budget, based on the currently approved staffing detailed in the Benefit Estimate Reports provided to the Department Heads on June 4, 2021.

08/10/2021	**County Board**
RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Annette Hunt, District 13
SECONDER:	Ken Schmitt, District 3
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

History:

08/03/21 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls, Corporation Counsel 7/21/2021

Lori Zwiefelhofer, Finance Director 7/21/2021

Randy B. Scholz, County Administrator 7/23/2021

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STATEMENT OF EXPLANATION

Resolution No. 32 - 21

RESOLUTION TO TRANSITION FROM A FULLY FUNDED HEALTH INSURANCE PLAN TO A SELF-FUNDED HEALTH INSURANCE PLAN COMMENCING IN 2022 - RANDY SCHOLZ AND TONI HOHLFELDER

Passage of this resolution will authorize the County Administrator and the Department of Administration (DOA) to transition the County's fully insured health insurance plan to a self-funded health insurance plan effective January 1, 2021.

Hays Companies, Inc., the County's benefit broker, recommends that Chippewa County start the 5 to 6-month long process to transition the County to a self-funded health insurance model to be effective January 1, 2022. The County Administrator and the DOA health insurance team supports the recommendation. The DOA health insurance team's goal is to maintain the same or similar plan design, $5,000/$10,000 out of pocket health plan with a Health Reimbursement Account (HRA), while maintaining similar network options as the current fully insured Security Health Plan Premier and Explore networks provide.

Moving to self-funding health insurance will require adding hours to the Human Resources Division. The self-funded health plan would contribute an additional $15,000 towards the added hours. The $15,000 is included in the requested increase of $279,021 over the 2021 Budget

Resolution No. 32 - 21

RESOLUTION TO TRANSITION FROM A FULLY FUNDED HEALTH INSURANCE PLAN TO A SELF-FUNDED HEALTH INSURANCE PLAN COMMENCING IN 2022 - RANDY SCHOLZ AND TONI HOHLFELDER

WHEREAS, Chippewa County's health insurance plan is a fully funded plan wherein the County pays monthly premiums to the current health insurance provider, Security Health Plan; and

WHEREAS, the County also has the option of being a self-funded health insurance provider wherein the County would fund the plan; and

WHEREAS, one of the County Administrator's 2020 goals approved by the Executive Committee was to work with the Human Resources Division to determine if the County should move to a self-funded plan and to continue to review creative ideas in the area of benefits that are both cost effective and support recruitment and retention efforts of the County; and

WHEREAS, some of the advantages of transitioning to a self-funded health insurance plan are that the County would have the ability to seek the least expensive or best service for each component, uniform plan designs nationally, better cash flow as the County would retain its own reserves, there would be no margin or premium taxes, the County would have the ability to take advantage of good medical claims experience within the plan year, more plan design flexibility, and access to better claims data; and

WHEREAS, some of the disadvantages to transitioning to a self-funded health insurance plan are that claims may exceed expected levels in poor medical claims experience years and therefore exceed budget, the plan may be more cumbersome to switch administrators due to claims run out issues, and the employer is ultimately the entity with the final say for claims appeals, putting the plan administrator in a sometimes uncomfortable position; and

WHEREAS, Chippewa County's benefit broker, Hays Companies Inc., recommends that Chippewa County start the process now to transition to a self-funded health insurance model effective January 1, 2022, and Hays Companies, Inc., will provide the County with final health insurance rates in November of 2021; and

WHEREAS, the self-funded health plan would contribute an additional $15,000 towards the added hours needed by the Human Resources Division; and;

WHEREAS, Hays Companies, Inc., predicts that the County will have estimated total costs for the health insurance plan by September 30, 2021 and actual total costs for the health insurance plan by November 15, 2021; and

WHEREAS, it is also the recommendation of the County Administrator that Chippewa County transition to a self-funded health insurance model effective January 1, 2022;

NOW, THEREFORE BE IT RESOLVED, that effective January 1, 2022, Chippewa County's health insurance plan will transition from a fully insured health insurance plan to a self-funded health insurance plan; and

BE IT FURTHER RESOLVED, the County Administrator is authorized to make changes to the plan design and employee contribution amounts to ensure the employer cost increases no more than $279,021 over the 2021 health insurance budget, based on the currently approved staffing detailed in the Benefit Estimate Reports provided to the Department Heads on June 4, 2021; and

BE IT FURTHER RESOLVED, that the County Administrator will bring a resolution to the October 12, 2021 County Board meeting with actual employee premium recommendations, actual plan design recommendations, and estimated total costs for the health insurance plan; and

BE IT FURTHER RESOLVED, that by no later than December 14, 2021, the County Administrator will provide a report to the County Board that provides the actual total cost for the County's Health Program Plans, (if it is different than the information provided to the County Board during their October 12, 2021 County Board meeting) beginning January 1, 2022, for all full-time employees and COBRA qualified beneficiaries.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

2022 maximum health insurance plan budget - $7,527,101.00, which is an increase of $279,021 over the 2021 Budget, based on the currently approved staffing detailed in the Benefit Estimate Reports provided to the Department Heads on June 4, 2021.
If the County Board approves, via a separate resolution, the new full-time position shared between the Human Resources Division and Facilities & Parks Division both within the Department of Administration, an additional $15,000 is allocated from the health insurance fund to the Human Resources Division budget for the administration of self-funded health insurance.

08/10/2021 County Board
RESULT: APPROVED [14 TO 1]
MOVER: Chuck Hull, District 14
SECONDER: Kari Ives, District 12
AYES: Gullickson, Sikorski, Steele, Schmitt, McMenamin, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill
NAYS: Tom Thornton

History:
08/03/21 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls, Corporation Counsel 7/21/2021

Lori Zwiefelhofer, Finance Director 7/21/2021

Randy B. Scholz, County Administrator 7/23/2021

Attachment: Benefits to Transitioning to a Self Funded Health Ins Plan Updated 8.4.21 [Revision 1] (32 - 21 : Resolution to Transition to a Self-

Health Insurance Plan Update

Recommendation to Transition to a Self-Funded Model in 2022

Presented by
Randy Scholz, County Administrator
Toni Hohlfelder, Human Resources Director
August 3, 2021 and August 10, 2021

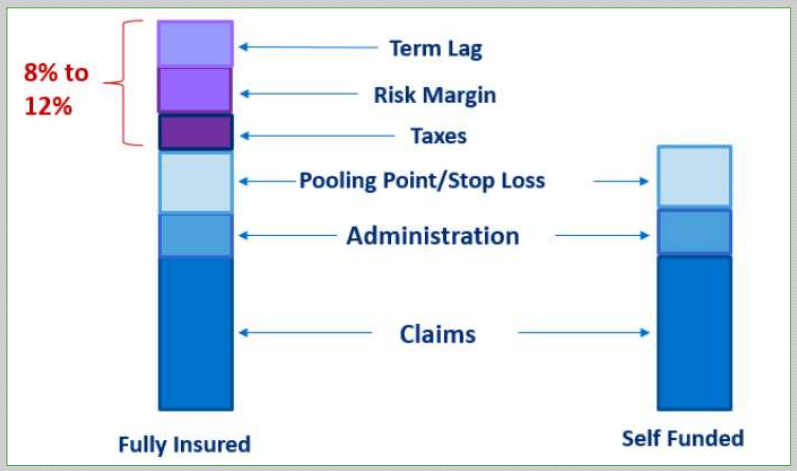
Current 2021 Health Insurance Plan

- Fully Insured
- Provider is Security Health Plan (SHP)
- $2,000 / $4,000 Deductible
- $5,000 / $10,000 Out-of-Pocket Maximum
- HRA is offered at $600 per person up to maximum of $2,400 per year
- Network includes Mayo, Marshfield, Oakleaf, Prevea, St. Joseph's, Sacred Heart and several other providers in the area

2022 Plan to Transition to a Self-funded Health Insurance Model

Hays Companies, Inc., the County's current benefit broker, recommends that the County start the process to transition to a self-funded health insurance model

Self-funded vs. Fully Insured Premium Components



Attachment: Benefits to Transitioning to a Self Funded Health Ins Plan Updated 8.4.21 [Revision 1] (32 - 21 : Resolution to Transition to a Self-

2015 – 2019 Premiums vs. Medical Claims Illustration

Year	Actual Premiums Paid	Actual Medical Claims	Difference	Loss Ratio	Estimated Transplant Carve Out Premiums*	Estimated Savings had we Been Self-funded *
2015	$ 5,853,181.00	$ 4,478,073.00	$ 1,375,108.00	76.51%	$ 45,000.00	$ 1,330,108.00
2016	$ 5,612,355.00	$ 4,455,937.00	$ 1,156,418.00	79.40%	$ 45,000.00	$ 1,111,418.00
2017	$ 5,595,166.00	$ 3,467,428.00	$ 2,127,738.00	61.97%	$ 45,000.00	$ 2,082,738.00
2018	$ 5,961,917.00	$ 5,632,779.00	$ 329,138.00	94.48%	$ 45,000.00	$ 284,138.00
2019	$ 6,244,596.00	$ 5,997,155.00	$ 247,441.00	96.04%	$ 45,000.00	$ 202,441.00
	* These are estimated premiums, fees and savings only					$ 5,010,843.00

Advantages and Disadvantages of Fully Insured Plans

Advantages
- Level premium regardless of "poor" claims experience for that year
- Easy to switch carriers as reserves are included in the premium paid
- Easy to budget on an annual basis
- Administration usually more simplified (depending on number of locations)

- Disadvantages
  - Level premium regardless of "good" claims experience for that year
  - Subject to state mandates which may make plan more expensive
  - Multi-state employers have different plan designs by state
  - Bundled and thus unable to interchange "broken" parts (administration, network, etc.)
  - Must pay premium taxes and margin on top of administrative and claim expenses
  - Less plan design flexibility

Attachment: Benefits to Transitioning to a Self Funded Health Ins Plan Updated 8.4.21 [Revision 1] (32 - 21 : Resolution to Transition to a Self-

Advantages and Disadvantages of Self-Insured Plans

Advantages
- Able to unbundle and seek least expensive/best service for each component (network, administration)
- Uniform plan designs nationally
- Better cash flow as hold own reserves
- No margin or premium taxes
- Able to take advantage of "good" experience within plan year
- More plan design flexibility
- Access to claims data

- Disadvantages
  - Claims may exceed expected level in a "poor" experience period and may exceed budget if budgeted at "expected" level.
  - More cumbersome to switch administrators due to claims run out issues
  - Employer is ultimately the "final say" for claims appeals, putting the plan administrator in a sometimes uncomfortable position

Long Term Benefits of Self-funding

1. Greater flexibility and control
2. Data transparency
3. Health Incentives
4. Cost savings
5. Increased control over risk by purchasing stop-loss
6. Less regulated
7. More plan design and clinical outreach options
   a. On-site / near-site clinics
   b. Direct contracting
   c. Pharmacy benefit plan design

Attachment: Benefits to Transitioning to a Self Funded Health Ins Plan Updated 8.4.21 [Revision 1] (32 - 21 : Resolution to Transition to a Self-

Definition:
Stop Loss Insurance

- Stop loss insurance is also known as excess insurance or reinsurance
- Stop Loss insurance provides protection against catastrophic or unpredictable medical expenses. Employers purchase it so that they don't assume 100% of the liability for claims that exceed certain limits. The County will be provided several stop-loss premium quotes at varying deductible levels.
- Specific Stop-Loss vs. Aggregate Stop-Loss:
  - Specific is a form of coverage that provides protection against a high cost claim on any one individual.
  - Aggregate is a form of coverage that provides protection by placing a ceiling (deductible) on the total dollar amount of claims the employer would pay before the insurance carrier would pay.

Definition:
On-site or Near-site Clinic

- An on-site clinic is a clinic that is typically employer sponsored and physically located on the grounds of the business itself. A near-site clinic is an established healthcare clinic that is often used by multiple employers to provide health care benefits to the employees.
- The typical model for an on-site/near-site clinic is for the employer to pay all costs associated with the clinic and the employee or dependent pays either nothing or nominal fee that is less than going to their usual provider. This "steers" the employee to a lower cost service provider. The employee is still permitted to go to their primary doctor, but they will pay the co-pay and/or deductible associated with the visit.
- Cost savings, convenience and access are key factors to increase employee use. Currently, the Chippewa Falls School District has an on-site clinic and has experienced large cost savings by using Reform Medicine to manage their clinic. Reform Medicine is one of the carriers that the County would consider in the future as well. It's also possible for us to request to partner with the Chippewa Falls School District in the future.

Why the delay in final rates?

Late July / early August:

- Hays Companies, Inc. and the DOA team will be meeting to interview self-funding Third Party Administrators (TPA).
- DOA team will meet with Hays Companies, Inc. to determine Rx strategy.

September:

- Hays Companies, Inc and the DOA team will finalize recommendations on TPA and Rx Strategy.
- Projected stop-loss insurance rates will be provided to the County.
- Estimated employee premiums will be established by 9/30/21 based on claims data available to use for Open Enrollment process.

October or November:

- Stop-loss insurance rates will be finalized. They will not provide final premiums until late October or early November.

Summary

- When you are fully insured, the County's cost is equal to the insurance provider's premium that is set, regardless of your claims. They build in term lag, risk margin and taxes.
- When you are self-funded, the County's cost includes a stop-loss insurance premium, administrative fees and the medical claims paid.
- Several of the benefits presented previously can only be added if the County moves to a self-funded health insurance plan due to plan design restrictions by the insurance carrier.
- During the 2019 meetings to evaluate benefit brokers and make a change, every broker we interviewed recommended that the County move to self-funding due to our size.
- The recommendation by both Hays Companies, Inc. and the County Administrator is to continue with the process to transition to self-funding effective January 1, 2022.

Attachment: Benefits to Transitioning to a Self Funded Health Ins Plan Updated 8.4.21 [Revision 1] (32 - 21 : Resolution to Transition to a Self-

Questions, Comments, or Concerns



Attachment: Benefits to Transitioning to a Self Funded Health Ins Plan Updated 8.4.21 [Revision 1] (32 - 21 : Resolution to Transition to a Self-

STATEMENT OF EXPLANATION

Resolution No. 33 - 21

RESOLUTION TO APPROVE LEVY FOR SALARY ADJUSTMENTS IN 2022 - RANDY SCHOLZ

Passage of this resolution will establish the amount of levy funding to be included in the 2022 Chippewa County Operating Budget to be used for across-the-board wage adjustments for Chippewa County employees, excluding those employees covered by the Wisconsin Professional Police Association collective bargaining agreement, elected officials and the County Administrator. Across-the-board wage adjustments would occur on July 1, 2022.

Pursuant to the Compensation System policy located in the Human Resources Policy Manual, the County Administrator is required to make a recommendation to the County Board as to the appropriate funding level for across-the-board wage adjustments, market analysis adjustments and salary schedule adjustments as part of the annual budget process. If this resolution is approved, the County Administrator will have the ability to offer a 0-3% across-the-board wage adjustment, not to exceed $175,000 in levy funding in the 2022 Proposed Chippewa County Budget. The County Administrator does not recommend conducting a market analysis or salary schedule adjustment in 2022. The County Administrator plans to recommend that Chippewa County complete a full market analysis and compensation study to develop a new salary schedule in 2023, where the data will provide information to allow the County Administrator to recommend changes to be effective on January 1, 2024.

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. If the Executive Committee supports the County Administrator's final recommendation for across-the-board wage adjustments, the County Board would review and vote on that recommendation during the public budget hearing in November.

Resolution No. 33 - 21

RESOLUTION TO APPROVE LEVY FOR SALARY ADJUSTMENTS IN 2022 - RANDY SCHOLZ

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

WHEREAS, the across-the-board salary 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 salary schedule adjustments, market analysis adjustments and across-the-board increases; and

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

WHEREAS, to remain competitive, the salary schedule should be reviewed and adjustments made if necessary, based on market data; and

WHEREAS, the County Administrator recommends that the County not complete a market analysis or develop new salary schedule recommendations in 2022 to be effective in January, 2023; and

WHEREAS, the County Administrator plans to recommend that Chippewa County complete a full market analysis and compensation study to develop new salary schedule recommendations in 2023 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, 2022.

WHEREAS, the County Administrator's recommendation of a maximum 3% across-the-board wage increase is equal to $175,000 in levy to be allocated for 2022; 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 would review and vote on that recommendation during the public budget hearing in November;

NOW, THEREFORE BE IT RESOLVED, that $175,000 of levy funding is hereby approved to be included in the 2022 Proposed County Budget to be used to cover the costs of across-the-board wage adjustments commencing on July 1, 2022.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

Estimated 2022 ATB Costs:

$350,000	Total Wages and Fringe Benefits Costs
($175,000)	Funded by other sources (i.e. grants, fees, etc.)
$175,000	Estimated 2022 levy needed for across-the-board wage adjustments

08/10/2021 County Board
RESULT: APPROVED [UNANIMOUS]
MOVER: Mechele Shipman, District 9
SECONDER: Annette Hunt, District 13
AYES: Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill

History:
08/03/21 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls, Corporation Counsel 7/6/2021

Lori Zwiefelhofer, Finance Director 7/6/2021

Randy B. Scholz, County Administrator 7/6/2021

STATEMENT OF EXPLANATION

Resolution No. 34 - 21

RESOLUTION TO CREATE A TECHNICAL SUPPORT ANALYST POSITION IN THE INFORMATION TECHNOLOGY DIVISION OF THE DEPARTMENT OF ADMINISTRATION - RANDY SCHOLZ AND ANDY BAUER

Passage of this resolution will create one full-time Technical Support Analyst position in the Information Technology Division (IT). The IT Division has continued to take on additional responsibilities as the needs for the County continue to grow. These changes and increased responsibilities, along with the demands of projects, system maintenance and county-wide day-to-day IT requests, have left the IT Division in need of additional staff.

The IT Help Desk ticket system was implemented to provide employees a way to request IT hardware and software services. The main responsibility of this Technical Support Analyst will be to troubleshoot hardware and software issues as well as deploying new hardware. Over the past couple years the IT Division has seen a steady increase in the number of IT Help Desk ticket requests submitted for assistance. The IT Division received 3,525 tickets in 2019, 4,653 in 2020 and 2655 during the first half of 2021. On average, there are approximately 80-90 tickets open in the IT Help Desk system. Each ticket varies in how long it takes to resolve with some taking as little as a couple minutes to some taking weeks to resolve. As a result of the number of requests that the IT Division receives for technical assistance, other IT staff are currently helping to address tickets instead of the tasks that they typically would be focusing on like projects, system maintenance and infrastructure replacements. Other preventative maintenance tasks that should be performed, often times are not able to be completed because staff are working in a reactive mode versus a proactive mode. This creates the potential for more unplanned outages.

If this resolution is approved, it will free up other staff time to work on projects, system maintenance, infrastructure replacements and proactive maintenance rather than helping to resolve IT Help Desk tickets. This will also help to reduce the lag time for resolving help desk tickets and will allow departments to have the tools that they need to continue to their job.

Resolution No. 34 - 21

RESOLUTION TO CREATE A TECHNICAL SUPPORT ANALYST POSITION IN THE INFORMATION TECHNOLOGY DIVISION OF THE DEPARTMENT OF ADMINISTRATION - RANDY SCHOLZ AND ANDY BAUER

WHEREAS, the Chippewa County Information Technology Division (IT Division) of the Department of Administration oversees and manages all of the Information Systems for Chippewa County; and

WHEREAS, the IT Division and the Department of Administration have identified the need for additional staffing to address technical support issues across the County; and

WHEREAS, over the past couple years, for instance, the IT Division has seen a steady increase in the number of IT Help Desk ticket requests submitted for assistance; and

WHEREAS, the IT Division received 3,525 Help Tickets in 2019, 4,653 in 2020 and 2655 during the first half of 2021 and on average there are approximately 80-90 tickets open in the IT Help Desk system at any one time; and

WHEREAS, it is the recommendation of the County Administrator that a Technical Support Analyst position be created to address staffing needs in the IT Division;

NOW, THEREFORE BE IT RESOLVED, that effective January 1, 2022, one (1) full-time Technical Support Analyst position is hereby created in the Information Technology Division of the Department of Administration, to provide technical support and equipment deployment to all Chippewa County employees;

BE IT FURTHER RESOLVED, that this position shall be funded using County tax levy.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

Maximum Cost of the Position for Salary and Fringes in 2022 = $96,530 of Tax Levy
(Utilizing $46,386 from Contracted Services/LTE in 2021 Budget.)

08/10/2021	**County Board**
RESULT:	**APPROVED [14 TO 1]**
MOVER:	Annette Hunt, District 13
SECONDER:	Kari Ives, District 12
AYES:	Gullickson, Sikorski, Steele, Schmitt, McMenamin, Thornton, Hauser, Mickelson, Shipman, Eisenhuth, Ives, Hunt, Hull, McGill
NAYS:	Charlene Kervina

History:

08/03/21 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls, Corporation Counsel 7/12/2021

Lori Zwiefelhofer, Finance Director 7/12/2021

Randy B. Scholz, County Administrator 7/12/2021

CHIPPEWA COUNTY
Department of Administration
Personnel Administration Change Form

Action Requested: ☒ New Position ☐ Fill Vacancy ☐ Other (ex: increased hours)

Department: DOA Division: IT Division

Current Job Description Title: Technical Support Analyst Anticipated Start Date: 1/1/22

Proposed Job Description Title: (if different) _____

Direct Supervisor: Andrew Bauer (IT Director)

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):

This position is being requested because of the increased demand for IT services over the years. The amount of work has substantially increased over the years as new projects have been implemented and industry focus on security has increased. For each new project that is implemented, there is additional ongoing maintenance and support that remains for as long as the system remains in place. Departments continue to follow the Strategic Plan to become more efficient and this results in increased demands for IT services for new applications, systems, network equipment, and hardware to meet these needs.

Bargaining Unit: ☐ LAW-Nurses ☐ 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?):

This position is needed because of the increased IT demands for new projects as well as maintaining existing systems and devices. The department is constantly trying to streamline processes to make the most efficient use of the time that is available. Over years we have taken on more and more, but at this point, the department is not able to keep up with the demands. Tasks and projects are being prioritized and many of the important preventative maintenance tasks have not been able to be completed.

Measurement of Job Performance (e.g. clients, caseload, work output, etc.)

Job performance for this position will be measured by the IT ticket system reports, projects completed, and other department head and manager feedback through out the year.

Attachment: PAC Form for IT Technical Support Analyst, 2021 (34 - 21 : Resolution to Create a Technical Support Analyst Position in IT)

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:

The need for this position is not temporary and will be needed every year. As projects continue to involve technology, the amount of staff time required to implement and maintain these systems will increase as well. If this isn't approved, LTE positions could be used to help with these tasks but this would result in additional training, potential turnover and scheduling challenges with them working limited hours.

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: ☒ 2088 ☐ 1500 ☐ 1044 ☐ 975 ☐ Other: _____
Description of Anticipated Work Schedule 8 hrs/5 days per week
(i.e. 8 hrs/5 days per week, 8 hrs/4 days per week)

What are the consequences of **not** taking this personnel action?

If this position isn't approved, the trend will continue where there isn't time to complete preventative maintenance tasks. This will result more downtime as we reactively fix critical issues after they break. This also opens the county up to the potential for security breaches as a result from updates not being able to be completed for servers and application that have security vulnerabilities. This can also result in compliance issue for things like CJIS and HIPAA.

What is the impact of not filling the position in:

3 months: planned projects will continue to be delayed due to lack of staff time
6 months: planned projects will continue to be delayed due to lack of staff time
12 months: end users will be less efficient and may result in other departments needing additional staff. Also IT staff burn out
Not at all: the 3-12 month impacts will remain as well as possible security breaches or system downtime due to PMs not being complete

For new positions, is there office space available for this position? ☒ Yes ☐ No
Will this require an office move/relocation? ☐ Yes ☒ No
Can the position costs be offset by eliminating or reducing a lower priority function? ☐ Yes ☒ No
Please explain:

We have evaluated options, but none of the options we looked at were feasible.

How does this position fit into the long-range and strategic plans of the Department and/or the County?

This position fits into the County Strategic Plan by providing and maintaining the technology that is used to provide services. The IT Division works with all of the City and County departments to look at ways to increase there efficiency with the use of technology to better provide services to Chippewa County Citizens. This position will help us to complete tasks and preventative maintenance so that all departments can use technology efficiently and avoid as much unplanned downtime as possible.

Attachment: PAC Form for IT Technical Support Analyst, 2021 (34 - 21 : Resolution to Create a Technical Support Analyst Position in IT)

TOTAL FISCAL IMPACT/FUNDING SOURCES

Will be verified by Finance Division

2021 BUDGETED AMOUNT FOR POSITION

0	+	0	=	0
Per Personnel Cost Report		Per Benefit Estimate Report		**Total Budgeted for Position**

Number of Hours Budgeted for Position per 2021 Personnel Cost Report: 0

General Ledger Account Number to Charge Salary to: 100-04-51460-511100

(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) $25.50 of Pay Grade P

$25.50	X	2088	=	$53,244
Starting Hourly Rate		Maximum Hours (2088, 1500, 1044 or 975)		Total Wages Minimum Impact

$53,244	+	$9,850.14	+	$23,988	=	$87,082.14
Total Wages Minimum Impact		Fringe Benefits* (Use percentage below)		Health Insurance **		**Total Minimum Fiscal Impact 2021**

Position Point Fiscal Impact Position Point Wage/Max Step (WPPA) $27.54 of Pay Grade P

$27.54	X	2088	=	$57,503.52
Position Point Hourly Rate		Maximum Hours (2088, 1500, 1044 or 975)		Total Wages Maximum Impact

$57,503.52	+	$10,638.15	+	$23,988	=	$92,129.67
Total Wages Position Point Impact		Fringe Benefits* (Use percentage below)		Health Insurance **		**Total Maximum Fiscal Impact 2021**

* Percentages to Use: General WRS Position: 18.5% Protective WRS Position: 24% Current LTE: 17.9% New LTE: 11.5%

**Health Insurance Annual Premium: Full Time = $23,988 WPPA = $21,589

2021 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	$ 2,500
Office furniture and supplies	$ 1,700
Other operating expenses	$ 240
Renovation/relocation costs	$
Total Other Costs	$ 4,400

Attachment: PAC Form for IT Technical Support Analyst, 2021 (34 - 21 : Resolution to Create a Technical Support Analyst Position in IT)

2021 FUNDING SOURCES

☐ Federal/State (Specify)		%	$
☒ County Tax Levy		100 %	$ 96,529.67
☐ County Other (Specify)		%	$
☐ Grant (Specify)		%	$
☐ Grant (Specify)		%	$
☐ Other (Specify)		%	$
	TOTAL	100%	$ 96,529.67 *

***Must match above total maximum fiscal impact and other cost**

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. Positions will not be considered absent job descriptions.

1. Andrew Bauer 5/24/21
Department Head Recommendation Date

2. [signature] 6/1/21
Human Resources Division Review Date
☒ Recommend ☐ Not Recommend

3. Lori Burgenhofer 6/1/21
Finance Division Review Date
☐ Recommend ☐ Not Recommend

4. [signature] 6-1-21
County Administrator Approval Date
☒ Approved ☐ Denied

5. _____
County Board Approval Date
☐ Approved ☐ Denied
Resolution No. _____
** New Positions Only **

Comments: _____

Attachment: PAC Form for IT Technical Support Analyst, 2021 (34 - 21 : Resolution to Create a Technical Support Analyst Position in IT)

STATEMENT OF EXPLANATION

Resolution No. 35 - 21

RESOLUTION TO CREATE A TECHNICAL SUPPORT ANALYST POSITION IN THE INFORMATION TECHNOLOGY DIVISION OF THE DEPARTMENT OF ADMINISTRATION TO PROVIDE TECHNICAL ASSISTANCE TO THE RECOVERY WELLNESS CONSORTIUM - ANDY BAUER

Passage of this resolution will create one (1) full-time Information Technology (IT) Technical Support Analyst position to work in the Recovery and Wellness Consortium (RWC), effective January 1, 2022. This position will rebuild and provide ongoing maintenance for the consortium as a whole as well as the RWC Core Counties (Buffalo, Pepin and Chippewa) that utilize AVATAR for all of their mental health Electronic Health Record (EHR) needs.

The RWC has been utilizing the AVATAR system since 2014. As the program and consortium has grown significantly, the data in the system has grown tremendously and the RWC is at the point where it is difficult to not only maintain, but also difficult to fix issues that have been occurring over the years due to lack of ongoing capacity to maintain updates and system breaks. This puts the RWC in a position of financial risk in the event of a Medicaid audit.

This full-time position is needed to analyze the system, rebuild it and provide ongoing maintenance which is required based on system updates and ever changing state requirements. The current system's core does not accurately communicate data, resulting in duplicative data entry, inaccurate reports, inability to interface with other systems, unnecessary manual entries, and significant billing challenges, resulting in loss or delay of funds. Through a thorough exploration with other counties, as well as other EHR vendors, it has been determined that when AVATAR is rebuilt, these issues will be greatly minimized pending continual ongoing maintenance.

Chippewa County, as the RWC Lead County, added an Application Analyst position in 2020 to help support the technical needs of the RWC. Due to the continued growth of the consortium, this additional position is needed to keep up with the current workload. Rebuilding the existing EHR system to implement efficiencies that will also help with accuracy are not able to be implemented with the current staffing level. The consortium is at a high level of risk for a Medicaid audit, which could result in a substantial financial penalty for noncompliance. Updating the system will not only greatly minimize this risk, but would also create efficiencies for staff and also the ability to gather data required by the state, which is

now done manually, for the most part.

The CCS program is a fully reimbursed Medicaid program. Both the federal and state governments continue to add funding to the CCS program in an effort to address mental health and substance abuse issues. This full-time position will support the rebuild and ongoing maintenance of AVATAR for the eight CCS counties as well as the Core Counties' (Chippewa, Pepin and Buffalo) mental health and substance abuse services. Approximately 93% of this position will be fully funded by Medicaid reimbursement through CCS. The remaining seven 7% will be paid for by existing funding within the Chippewa, Pepin and Buffalo County Departments of Human Services.

Without this new position to rebuild and provide ongoing maintenance to the 9 county CCS consortium and the 3 Core Mental Health counties, meeting the current EHR needs is not sustainable and is putting all of these counties at significant risk of Medicaid audit pay back. With the ability to do ongoing maintenance, the consortium will be in a position to ensure updates to the system are implemented in a timely manner that aligns the RWC with regulatory compliance.

Resolution No. 35 - 21

RESOLUTION TO CREATE A TECHNICAL SUPPORT ANALYST POSITION IN THE INFORMATION TECHNOLOGY DIVISION OF THE DEPARTMENT OF ADMINISTRATION TO PROVIDE TECHNICAL ASSISTANCE TO THE RECOVERY WELLNESS CONSORTIUM - ANDY BAUER

WHEREAS, the Chippewa County Department of Human Services is the Lead County for the Recovery and Wellness Consortium (RWC) and is responsible for maintaining and sustaining the core infrastructure of the consortium; and

WHEREAS, the Comprehensive Community Services (CCS) program, which provides intervention services for children and adults with mental health and substance abuse issues, is fully reimbursable with federal and state Medicaid funding; and

WHEREAS, CCS services are provided by the RWC 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, due to not having the technical capacity to update and maintain the current Electronic Health Record (EHR) system, AVATAR, the RWC is not able to accurately communicate data, resulting in duplicative data entry, inaccurate reports, inability to interface with other systems, and unnecessary manual entries; and

WHEREAS, the current EHR system has duplicate entries of the same information in multiple areas of the system, which equates to errors and time wasted entering data as well as resolving errors once they are found; and

WHEREAS, the current system is cumbersome and the completion of forms for billing is time consuming, in part due to the lack of forms necessary for automatically transferring information internally; and

WHEREAS, these system inefficiencies have, for instance, led to thousands of dollars of reimbursement being missed and/or delayed for travel costs; and

WHEREAS, a rebuild of the AVATAR system would be able to identify these inefficiencies so that reimbursement for costs incurred by the RWC would not be missed or delayed; and

WHEREAS, it is the recommendation of the RWC Operations Administrator, the Director of the Department of Human Services, the IT Director and the County Administrator that one (1) new IT position be created to provide technical support to the RWC for rebuilding and maintaining the EHR system, currently AVATAR; and

WHEREAS, this IT Technical Support Analyst position would be mostly funded through

CCS funding from the state and federal governments as well as existing funds from Chippewa, Buffalo and Pepin Counties; and

WHEREAS without this position, the RWC will continue to have gross inefficiencies as well as be at significant risk for a Medicaid audit pay back; and

WHEREAS, the RWC Leadership Team, comprised of the DHS Directors from all 9 RWC counties, has reviewed and does approve the creation of this IT Program Analyst position to provide the necessary technical support for the RWC;

NOW, THEREFORE BE IT RESOLVED, that effective January 1, 2022, one (1) Information Technology Program Analyst position is hereby created to provide technical support to the Recovery and Wellness Consortium of the Department of Human Services to rebuild and provide ongoing maintenance for the Electronic Health Record system to reduce inefficiencies and minimize Medicaid audit financial pay back risk; and

BE IT FURTHER RESOLVED, that this position shall be funded by using the Medicaid revenue generated by Comprehensive Community Services program and existing funding within the Buffalo, Pepin and Chippewa County Human Services Departments; 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:

Position Cost: $97,970 (salary, benefits, travel, technology, training)
CCS Consortium $91, 014 (100% MA reimbursable)
Core Counties Mental Health programs utilizing AVATAR outside of CCS
$5,584 Chippewa County (existing DHS funds)
$686 Buffalo County
$686 Pepin County

08/10/2021 County Board
RESULT: APPROVED [14 TO 1]
MOVER: Kari Ives, District 12
SECONDER: James Mickelson, District 8
AYES: Gullickson, Sikorski, Steele, Schmitt, McMenamin, Hauser, Mickelson, Shipman, Kervina, Eisenhuth, Ives, Hunt, Hull, McGill
NAYS: Tom Thornton

History:
08/03/21 Executive Committee FORWARD TO COUNTY BOARD

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Approved as to Form:

Todd A. Pauls
Todd A. Pauls, Corporation Counsel 7/12/2021

Lori Zwiefelhofer
Lori Zwiefelhofer, Finance Director 7/12/2021

Randy B. Scholz
Randy B. Scholz, County Administrator 7/12/2021

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CHIPPEWA COUNTY
Department of Administration
Personnel Administration Change Form

Action Requested: ☒ New Position ☐ Fill Vacancy ☐ Other (ex: increased hours)

Department: DOA Division: IT Division

Current Job Description Title: Technical Support Analyst (RWC) Anticipated Start Date: 1/1/22

Proposed Job Description Title: (if different) _____

Direct Supervisor: Andrew Bauer - IT Director

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 continues to expand in the number of consumers served, which results in an increase of staff and IT support needed. We hired one FTE of IT support in January 2020. After careful assessment of this position it has been determined a second position is necessary to ensure we are meeting the day to day needs of the consortium as well as the tecnohology growth and development needs.

Bargaining Unit: ☐ LAW-Nurses ☐ 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 volume of daily support needed does not allow for development and building with one position
160 AVATAR users
500 SharePoint users
280 Tickets in 1st three months of utilizing SpiceWorks (low as not all were using it yet and does not include individual emails)
AVATAR NX Required New Version
Pending rebuild to meet RWC needs
Netsmart recommends monthly system updates, we are doing annually based on limited capacity. Prior to Andrea, we were not doing these at all, resulting in major system vulnerabilities in security and system usability.

Measurement of Job Performance (e.g. clients, caseload, work output, etc.)
Interpersonal skills with both IT minded coworkers as well as those with less IT technical knowledge.
Timely response to completion of tasks
Timely response to email/help desk tickets
Quality work completed, testing, fixing and communicating errors promply

Attachment: PAC Form - IT Technical Support Analyst (RWC) (35 - 21 : Resolution to Create IT Technical Support Analyst Position for RWC)

Are there opportunities to consolidate, eliminate and/or outsource the job responsibilities? ☐ Yes ☒ No
Please explain:
This is a very specialized position and will require training specifically to this program.

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:

This is a specialized position that will be working in a system specific to our consortium, The need will be ongoing as system upgrades and state requirements occur in the future. We thoroughly explored alternative options: researched alternative systems (none of which would more cost effectively meet our needs), evaluated cost to contract with Netsmart or Joxel (cost was far beyond budget and past experience has been ineffective), contract with La Crosse (they do not have the capacity).

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: ☒ 2088 ☐ 1500 ☐ 1044 ☐ 975 ☐ Other: _____
Description of Anticipated Work Schedule 8 hrs/day, 5 days/week
(i.e. 8 hrs/5 days per week, 8 hrs/4 days per week)

What are the consequences of **not** taking this personnel action?

Daily system support would continue to fall on the Application Analyst position resulting in that position not being able to complete system update and avatar rebuild in a timely manner. Avatar updates are required on an on going basis and not completing them in a timely manner can result in system vulnerabilities.

What is the impact of not filling the position in:

3 months: System updates not completed/Audit Risk
6 months: System updates not completed/Audit Risk
12 months: System updates not completed/Audit Risk
Not at all: As the RWC Lead County we are obligated to meet the consortium's needs. All counties support addition of these positions

For new positions, is there office space available for this position? ☒ Yes ☐ No
Will this require an office move/relocation? ☐ Yes ☒ No
Can the position costs be offset by eliminating or reducing a lower priority function? ☐ Yes ☒ No
Please explain:
This position will focus on daily operations of our technology systems. Without this on going support we are at security risk as well as non compliance within our state certification

How does this position fit into the long-range and strategic plans of the Department and/or the County?
Goal #4 of the RWC 2019-2021 Strategic Plan: The RWC will have a strong internal infrastructure that supports the continual growth of CCS.

In order to support the needs of the RWC as the lead county it is imperative we have an infastructure suited to meet the needs of the RWC 9 counties, including 500+ county and provider staff utilizing our technology systems and 650+ consumers.

Attachment: PAC Form - IT Technical Support Analyst (RWC) (35 - 21 : Resolution to Create IT Technical Support Analyst Position for RWC)

TOTAL FISCAL IMPACT/FUNDING SOURCES

Will be verified by Finance Division

2021 BUDGETED AMOUNT FOR POSITION

_____	+	0	=	0
Per Personnel Cost Report		Per Benefit Estimate Report		**Total Budgeted for Position**

Number of Hours Budgeted for Position per 2021 Personnel Cost Report: 0

General Ledger Account Number to Charge Salary to: 100-04-51460-511100

(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) $25.50 of Pay Grade P

$25.50	X	2088	=	$53,244
Starting Hourly Rate		Maximum Hours (2088, 1500, 1044 or 975)		Total Wages Minimum Impact

$53,244	+	$9,850.14	+	$23,988	=	$87,082.14
Total Wages Minimum Impact		Fringe Benefits* (Use percentage below)		Health Insurance **		**Total Minimum Fiscal Impact 2021**

Position Point Fiscal Impact Position Point Wage/Max Step (WPPA) $27.54 of Pay Grade P

$27.54	X	2088	=	$57,503.52
Position Point Hourly Rate		Maximum Hours (2088, 1500, 1044 or 975)		Total Wages Maximum Impact

$57,503.52	+	$10,638.15	+	$23,988	=	$92,129.67
Total Wages Position Point Impact		Fringe Benefits* (Use percentage below)		Health Insurance **		**Total Maximum Fiscal Impact 2021**

* Percentages to Use: General WRS Position: 18.5% Current LTE: 17.9%
Protective WRS Position: 24% New LTE: 11.5%

**Health Insurance Annual Premium: Full Time = $23,988 WPPA = $21,589

2021 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)	$ 3,000
Computer equipment	$ 2,500
Office furniture and supplies	$ 100
Other operating expenses	$ 240
Renovation/relocation costs	$
Total Other Costs	$ 5,840

Attachment: PAC Form - IT Technical Support Analyst (RWC) (35 - 21 : Resolution to Create IT Technical Support Analyst Position for RWC)

2021 FUNDING SOURCES

☒ Federal/State (Specify) CCS Medicaid Revenue	92.9 %	$	91,013.82
☐ County Tax Levy	0 %	$	0
☐ County Other (Specify) Buffalo/Pepin County Contribution	1.4 %	$	1,371.57
☐ Grant (Specify) BCA and other grants	3.6 %	$	3,526.91
☐ Grant (Specify)	0 %	$	0
☐ Other (Specify) Non CCS Medicaid Revenue	2.1 %	$	2,057.36
TOTAL	100%	$	97,969.67 *

***Must match above total maximum fiscal impact and other cost**

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. Positions will not be considered absent job descriptions.

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Department Head Recommendation Date

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Human Resources Division Review Date
☒ Recommend ☐ Not Recommend

3. Lori Gutschenritter 6/1/21
Finance Division Review Date
☒ Recommend ☐ Not Recommend

4. [signature] 6-1-21
County Administrator Approval Date
☒ Approved ☐ Denied

5. _____
County Board Approval Date
☐ Approved ☐ Denied
Resolution No. _____
** New Positions Only **

Comments: _____

Attachment: PAC Form - IT Technical Support Analyst (RWC) (35 - 21 : Resolution to Create IT Technical Support Analyst Position for RWC)

CHIPPEWA COUNTY
JOB DESCRIPTION

Job Title: Technical Support Analyst

FLSA: Exempt **Salary Range: P**

Reports To: IT Director

Department: Department of Administration (DOA)
Information Technology Division

Date: May 2021

JOB SUMMARY

The job duties of the Technical Support Analyst include but are not limited to responding to Help Desk requests for the Chippewa County Information Technology Division and/or the DHS-RWC Division if assigned. This position will also configure, install, and support of personal computers throughout the County facilities; 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 Technical Support Analyst might be asked to perform. This job description is to incorporate any county ordinances created for the position of Technical Support Analyst. This is not an exhaustive list of job responsibilities and therefore other duties may be assigned:

Administrative Functions:

- Provide initial response to Help Desk calls and requests, prioritizing and resolving problems independently, with guidance from other IT personnel as needed.
- Assists with first level troubleshooting
- Prioritizes requests and responds appropriately
- Escalates difficult problems, as necessary, for assistance and guidance
- Provides end-user assistance and training
- Diagnose and resolve operational problems
- Identify, analyze, and resolve user hardware and software problems
- Perform or request hardware maintenance for computer and all attached equipment
- Receive and coordinate the installation of software releases and enhancements for county computerized applications
- Attend training, technical conferences, and seminars; reviews publications to keep current regarding new programming languages, syntax, products, procedures and best practices.

DOA-IT Division specific tasks:

- Configure, install, maintain, and support personal computer, peripherals and software applications.
- Receive, unpack, and inspect equipment deliveries and maintains appropriate inventories
- Perform initial hardware setup
- Strictly adheres to system security operating standards.

Attachment: PAC Form - IT Technical Support Analyst (RWC) (35 - 21 : Resolution to Create IT Technical Support Analyst Position for RWC)

DHS-RWC Division specific tasks:

- Maintain SharePoint site for RWC – creation of users, maintain individual site, troubleshoot questions.
- Prepare and presents system design proposals to users and staff.
- Test program control of and interaction with workstations, printers, servers, and other system components.
- Develop reports and/or data exports to meet end user requirements.
- Maintains skills and awareness of state-of-the-art development tools, programming techniques, problem solving techniques, development and project management methodologies, and information technology equipment.
- Provide RWC employees training; includes training in existing applications AVATAR, SharePoint, Crystal Reports, and also new technologies upcoming. This list is not to be construed as exclusive or all-inclusive.

Community Relations Functions:

- Work cooperatively with the City of Chippewa falls, CINC, the State of Wisconsin, and other agencies for shared network and application services, maintenance, and future planning.

Customers:

- All Chippewa County and City of Chippewa Falls employees, managers and directors that the IT Division serves
- RWC Consortium providers/suppliers

Team Members:

- Employees of the IT Division and DOA
- City of Chippewa Falls IT Liaison
- RWC employees and members

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's or Associate's Degree in Information Technology required.
- One or more years of recent IT related work experience required.
- Experience working in the public sector preferred.
- A cell phone is required.
- A valid driver's license required.

SKILLS AND ABILITIES

- Ability to design, develop, create, test, or modify computer systems or programs based on user or system design specifications.
- Ability to Design, documentation, testing, creation, or modification of computer programs related to machine operating systems.
- Ability to maintain a professional demeanor when dealing with the public.
- Ability to take control of situations in a responsible manner.
- Ability to ensure that projects are completed on time and on budget.
- Ability to establish and maintain effective working relationships with a wide variety of people including departmental staff, supervisors, department heads, elected officials, contractors, vendors, City of Chippewa Falls employees, State of Wisconsin employees, CINC members and technical peers
- Ability to comprehend, retain and apply County, State, and Federal policies and legislation, i.e. local ordinances, procedure manuals, codes, etc.

Attachment: PAC Form - IT Technical Support Analyst (RWC) (35 - 21 : Resolution to Create IT Technical Support Analyst Position for RWC)

EQUIPMENT KNOWLEDGE REQUIRED

- Knowledge in application systems analysis techniques and procedures, including consultation with users to determine hardware, software or system function specifications
- Proficiency in Active Directory
- Proficiency in configuration, installation and operational support of personal computers and their operating systems
- Experience with documentation standards and best practices
- Demonstrated ability to work independently and in a team environment to effectively prioritize tasks, identify problems, and propose alternative solutions.
- Workstation security management (virus prevention, desktop management tools, group policy enforcement, etc.)
- Excellent analytical, organizational, verbal and written communication skills are required, plus a strong attention to detail.
- Ability to operate various types of equipment – standard office equipment, computer and intermediate knowledge of Microsoft Office software.
- Ability to use GIS, SCADA systems, CAD, and Library systems.
- 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 apply algebraic and trigonometric formulas, ability to interpret inferential statistical reports, and ability to interpret formulation and equation data.

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 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.

Install, configure, and support personal computer hardware, software, and peripherals.

- Accept delivery of equipment, unpack and stage accordingly.
- May require lifting equipment from 8 to 76 lbs; obtaining assistance in lifting as necessary.
- Ability to insert components as equipment builds dictate; May require inserting memory, hard drives, media tray, envelop feeders and power supplies weighing .5 lbs to 10 lbs each.
- May require pushing equipment on carts to end user's office location.
- May require bending, crawling, etc underneath user's desk or equipment located in their office.
- May require moving furniture to gain access to data drops.
- May require travel.

Attachment: PAC Form - IT Technical Support Analyst (RWC) (35 - 21 : Resolution to Create IT Technical Support Analyst Position for RWC)

Run and connect network cables, printers and other peripheral equipment and devices.

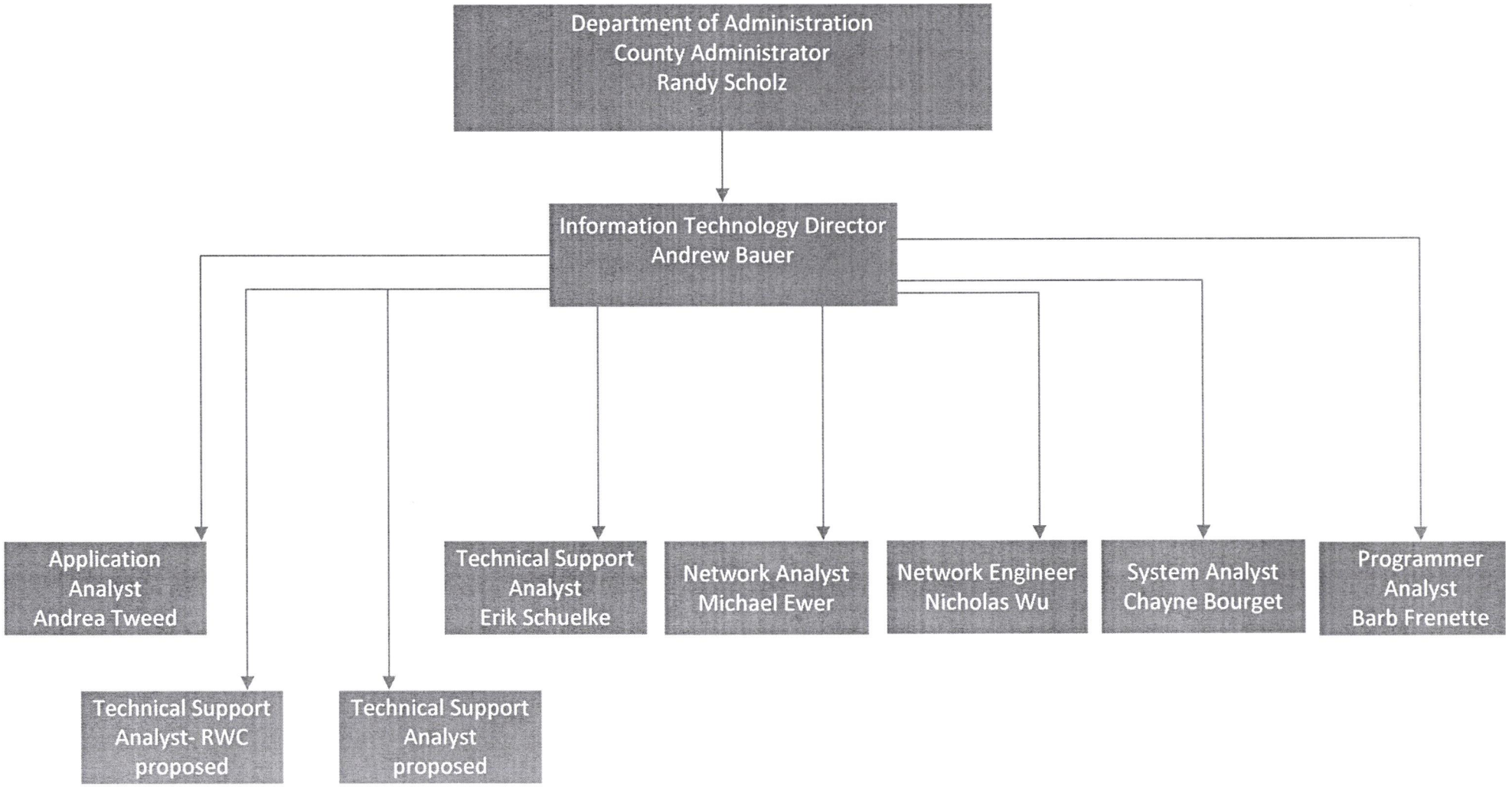
- May require stringing new cables throughout building.
  - May require use of a ladder.
  - May require work with your arms extended overhead.
  - May require use of various common hand/power tools.
- May require after hours testing to keep end user downtime at a minimal.
- Ability to lift device(s), obtaining help when necessary; Weight of devices may range from 1 lb to 76 lbs.
- May require travel.
- Ability to clean data center; vacuum, dust and remove unnecessary items residing there.

Provide technical and analytical assistance to users in the identification and solution of data communication, Local Area Networks, Wide Area Networks, Mainframe, Servers, and PC problems.

- Respond to calls or complaints as assigned or directed; walk to office or travel to location. Bend stretch, etc to get to equipment to troubleshoot.
- Ability to disburse laptops as reserved by end users.
- May require lifting and carrying laptop, case and supplies to end user location and/or information technology lobby area; weight 8 lbs to 14 lbs.

Attachment: PAC Form - IT Technical Support Analyst (RWC) (35 - 21 : Resolution to Create IT Technical Support Analyst Position for RWC)

CHIPPEWA COUNTY
Department of Administration
Information Technology Division



Attachment: PAC Form - IT Technical Support Analyst (RWC) (35 - 21 : Resolution to Create IT Technical

STATEMENT OF EXPLANATION

Ordinance No. 03 - 21

ORDINANCE TO REPEAL AND RECREATE ANIMAL WASTE ORDINANCE; ARTICLE IV, DIVISION 3 OF CHAPTER 62 OF THE CHIPPEWA COUNTY CODE OF ORDINANCES - SECOND READING - DAN MASTERPOLE

Agricultural operations and the ongoing production of food, fuel, and fiber are essential to the County's economy and to the wellbeing of County residents.

Chapter 92, Wis. Stats. assigns local responsibility for soil erosion and agricultural nonpoint source water pollution control to counties, working through County Land Conservation Committees (LCCs), including the authority to adopt technical standards, performance standards, and local ordinances to meet soil and water management objectives.

The Chippewa County Land Conservation & Forest Management Committee, serving as the Land Conservation Committee, has completed an extensive planning process, with input from affected stakeholders, and has developed the proposed "Agricultural Performance Standards, Manure Storage and Livestock Facility Management Ordinance" (the "Ordinance")to meet the needs of the public and agricultural sector.

This proposed Ordinance has been developed to protect and promote the County's agricultural industry; prevent pollution of surface and groundwater; protect the health, safety, and general welfare of the people and communities within the County; preserve the health of livestock, aquatic life and other animals and plants; advance the appropriate use of land and water conservation resources within the community; and protect the property tax base of the County.

This proposed Ordinance codifies the state agricultural performance standards and prohibitions that have been established under ch. NR 151, WI Admin. Code, to clarify for the benefit of the public, rural landowners, and agricultural operators the extent of agricultural management that is expected and required to control agricultural nonpoint source water pollution.

This proposed Ordinance will repeal and recreate Article IV, Division 3 of Chapter 62 of the Chippewa County Code of Ordinances, currently referenced as the "Chippewa County Animal Waste and Utilization Ordinance".

This proposed Ordinance expands the scope of the existing Chippewa County Animal Waste and Utilization Ordinance to apply to all agricultural land, and to all livestock & cropping

operations.

This proposed Ordinance codifies state agricultural performance standards and prohibitions, as established in Subchapter II of ch. NR 151, WI Admin. Code, to provide a well-defined and consistent basis for the local regulation and control of agricultural soil erosion and nonpoint source water pollution.

This proposed Ordinance codifies state requirements for public cost-share funding and technical assistance, as referenced in s. NR 151.09, WI Admin. Code, to assist agricultural landowners and operations to meet the agricultural performance standards and prohibitions, when required by state law.

This proposed Ordinance also codifies the current processes used by the Department of Land Conservation & Forest Management, the WI Department of Agriculture, Trade, and Consumer Protection, and the WI Department of Natural Resources to evaluate and resolve public complaints, and importantly, establishes local enforcement authority to be administered through the Department of Land Conservation & Forest Management and the Office of Corporation Counsel.

It is the County's objective to phase in the agricultural performance standards and prohibitions through time, using state and federal grants; as planned livestock expansions occur and as public complaints are received.

This proposed Ordinance will be administered by the Dept. of Land Conservation & Forest Management, working within the limits of available resources, as approved by the County Board through the County's annual budget process.

Ordinance No. 03 - 21

ORDINANCE TO REPEAL AND RECREATE ANIMAL WASTE ORDINANCE; ARTICLE IV, DIVISION 3 OF CHAPTER 62 OF THE CHIPPEWA COUNTY CODE OF ORDINANCES - SECOND READING - DAN MASTERPOLE

SEE ATTACHED

FINANCIAL IMPACT:

There is no fiscal impact to Chippewa County by passage of the ordinance to repeal and recreate Article IV., Division 3 of Chapter 62 of the Chippewa County Code of Ordinances.

08/10/2021	**County Board**	
RESULT:	**FIRST READING**	**Next: 9/14/2021 6:00 PM**

History:

07/21/21 Land Conservation & Forest Management Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls, Corporation Counsel 7/6/2021

Lori Zwiefelhofer, Finance Director 7/6/2021

Randy B. Scholz, County Administrator 7/6/2021

ORDINANCE TO REPEAL AND RECREATE ARTICLE IV, DIVISION 3 OF CHAPTER 62 OF THE CHIPPPEWA COUNTY CODE OF ORDINANCES

1. That Article IV, Division 3 of Chapter 62 of the Chippewa County Code of Ordinances is hereby repealed and is recreated as follows:

DIVISION 3. AGRICULTURAL PERFORMANCE STANDARDS, MANURE STORAGE AND LIVESTOCK FACILITY MANAGEMENT

Sec. 62-186. General Provisions.
Sec. 62-187. Definitions.
Sec. 62-188. Activities Subject to Permitting and to Regulation.
Sec. 62-189. Dimensional Setbacks and Separation Distances
Sec. 62-190. Performance Standards and Prohibitions.
Sec. 62-191. Manure Storage Permits.
Sec. 62-192. Certificate of Compliance.
Sec. 62-193. Administration and Enforcement.
Sec. 62-194. Violations.
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Sec. 62-196 to 62-209. Reserved.

DIVISION 3. AGRICULTURAL PERFORMANCE STANDARDS, MANURE STORAGE AND LIVESTOCK FACILITY MANAGEMENT

Sec. 62-186. General Provisions.

(a) *Authority.* This Ordinance is adopted under authority granted by ss. 59.02, 59.03, 59.70, 92.07, 92.15, and 92.16, Wisconsin Statutes ("Wis. Stats."), and ss. ATCP 50.40 ATCP 50.56 and NR 151.05, Wisconsin Administrative Code ("Wis. Admin. Code").

(b) *Title.* This Ordinance shall be known as, referred to, and may be cited as the Chippewa County Agricultural Performance Standards, Manure Storage and Livestock Facility Ordinance, and is hereinafter known as the Ordinance.

(c) *Findings and Declaration of Policy.*

(1) The Chippewa County Board of Supervisors finds that agricultural operations and the ongoing production of food, fuel, and fiber are essential to the county's economy and to the well-being of county residents.

(2) The Chippewa County Board of Supervisors further finds the regulation of activities identified in this Ordinance will protect and promote the county's agricultural industry; prevent pollution of surface and groundwater; protect the health, safety, and general welfare of the people and communities within the county; preserve the health of livestock, aquatic life and other animals and plants; advance the appropriate use of land and water conservation resources within the community; and protect the property tax base of the county.

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(3) The Chippewa County Board of Supervisors further finds that the technical standards developed by the USDA Natural Resources Conservation Service ("NRCS"), and performance standards, prohibitions, and conservation practices codified by Wisconsin Department of Agriculture, Trade and Consumer Protection ("DATCP") and Department of Natural Resources ("DNR"), which are adopted as part of this Ordinance, provide effective, practical, and environmentally protective methods for storage and managing manure.

(4) The Chippewa County Board of Supervisors further finds that this Ordinance will be implemented to achieve resource management objectives for surface water and groundwater quality and agricultural nonpoint pollution control, as established in the Chippewa County Land and Water Resource Management Plan.

(5) The Chippewa County Board of Supervisors further finds that the following conditions may threaten the county's natural and water resources, cause harm to the health, safety, and welfare of people within the county, and adversely impact the property tax base of the county:

a. New and substantially altered manure storage facilities that fail to meet performance and technical standards for proper design, construction, and operation.

b. Existing manure storage facilities that are not properly functioning and pose unreasonable risks related to structural failure and leakage.

c. Existing manure storage facilities that overtop or are operated in a manner that creates an unreasonable risk of discharge to waters of state.

d. Existing manure storage facilities where no manure has been added or removed for a period of 24 months, and are not slated for future use.

e. Management of manure, including waste transfer, field stacking, and land application that fails to meet performance and technical standards for proper handling and land application of manure.

f. Management of livestock facilities and associated agricultural cropland and pasture that fail to meet state agricultural performance standards and prohibitions for agricultural runoff and nonpoint pollution control.

g. Management of agricultural cropland and pasture that fail to meet state agricultural performance standards and prohibitions for agricultural runoff and nonpoint pollution control.

(d) *Purpose.* The purpose of this Ordinance is to: regulate the location, design, construction, installation, alteration, operation, maintenance, closure, and use of manure storage facilities; ensure the proper application of waste and manure from all manure storage facilities; and to prescribe agricultural performance standards and prohibitions for agricultural facilities, operations, and practices to control soil erosion, agricultural runoff, and nonpoint pollution from those operations.

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This Ordinance codifies the agricultural performance standards and prohibitions that have been established under s. NR 151, Wis. Admin. Code to clarify for the benefit of the public, rural landowners, and agricultural operators the extent of agricultural management that is expected and required to control agricultural nonpoint source water pollution.

This Ordinance establishes site evaluation, cost-share, and operational reporting requirements to ensure that prescribed state agricultural performance standards are properly communicated and, if applicable, are met and maintained. This Ordinance is also intended to provide for its administration and enforcement, and to provide penalties for its violation.

(e) *Applicability.* The permit and other requirements in this Ordinance apply to all land within the unincorporated areas of Chippewa County, unless an intergovernmental agreement is established with the governmental entity of an incorporated municipality.

(f) *Interpretation.* In its interpretation and application, the provisions of this Ordinance shall be held to be minimum requirements and shall be liberally construed in favor of Chippewa County and shall not be deemed a limitation or repeal of any other power granted by the Wisconsin Statutes (Stats.). This Ordinance shall be interpreted to be consistent with ch. 92 and s. 281.16, Wis. Stats. and chs. ATCP 50 and NR 151, Wis. Admin. Code.

(g) *Abrogation, Greater Restrictions, Severability, and Repeal Clause.*

(1) *Abrogation and Greater Restrictions.* This Ordinance is not intended to repeal, annul, abrogate, impair, or interfere with any existing covenants, deed restrictions, agreements, ordinances, rules, regulations, or permits previously adopted or issued pursuant to law.

(2) *Severability.* Each section, paragraph, sentence, clause, word, and provision of this Ordinance is severable if any portion shall be deemed unconstitutional or invalid for any reason, and such decision shall not affect the remainder of the Ordinance nor any part thereof other than the portion affected by such decision.

(3) *Repeal.* All other ordinances or parts of ordinances of Chippewa County that are inconsistent or conflicting with this Ordinance to the extent of the inconsistency only, are hereby repealed, specifically including the Chippewa County Animal Waste Storage and Utilization Ordinance.

(h) *Effective Date.* This Ordinance shall become effective upon its adoption by the Chippewa County Board of Supervisors, and publication.

Sec. 62-187. Definitions.

For the purpose of administering and enforcing this Ordinance, certain technical terms referenced, if not included in this section, are those defined in chs. 92 and 281, Wis. Stats., and chs. ATCP 50, NR 151, and NR 243, Wis. Admin. Code.

(a) "Agricultural Performance Standards and Prohibitions" means those performance standards and prohibitions identified in Subchapter II of ch. NR 151, Wis. Admin. Code.

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(b) *"Applicant"* means any person who applies for a permit under this Ordinance.

(c) *"Committee"* means the Land Conservation and Forest Management Committee, acting as the Land Conservation Committee, as the committee designated by the Chippewa County Board of Supervisors pursuant to s. 92.06, Wis. Stats.

(d) *"Department"* means the Chippewa County Department of Land Conservation & Forest Management. The Department shall have full authority for carrying out the duties under this Ordinance, as delegated by the Committee and County Board under s. 92.09, Wis. Stats.

(e) *"Director"* means the Director of the Chippewa County Department of Land Conservation & Forest Management.

(f) *"DATCP"* means the Wisconsin Department of Agriculture, Trade and Consumer Protection.

(g) *"DNR"* means the Wisconsin Department of Natural Resources.

(h) *Direct Runoff"* has the meaning in s. NR 151.015(7), Wis. Admin. Code. The criteria in s. NR 151.055(3), Wis. Admin. Code, will be used to predict or determine if a discharge is significant.

(i) *"Earthen Manure Storage Facility"* means a facility constructed of earth dikes, pits, or ponds used for temporary storage of manure and other allowed uses.

(j) *"Livestock Facility"* means a feedlot, dairy farm or other operation where livestock are or will be fed, confined, maintained or stabled for a total of 45 days or more in any 12 month period. A "livestock facility" includes all of the tax parcels of land on which the facility is located, but does not include a pasture or winter grazing area. Related livestock facilities are collectively treated as a single "livestock facility" for purposes of this chapter, except that an operator may elect to treat a separate species facility as a separate "livestock facility".

(k) *"Manure"* means livestock excreta and the following when intermingled with excreta in normal farming operations: debris, including bedding, water, soil, hair, and feathers; processing derivatives, including separated sand, separated manure solids, precipitated manure sludges, supernatants, digested liquids, composted bio solids, and process water; and runoff collected from barnyards, animal lots, and feed storage areas.

(l) *"Manure Storage Facility"* means one or more impoundments made by constructing an embankment, excavating a pit or dugout, or fabricating a structure specifically for the purpose of temporarily storing manure and related wastes. A facility includes stationary equipment and piping used to load or unload a manure storage structure if the equipment is specifically designed for that purpose and is an integral part of the facility, and specifically includes components to transfer waste from milking centers, runoff from barnyards, and leachate and contaminated runoff from feed storage.

(m) *"Natural Resources Conservation Service (NRCS)"* is an agency of the United States Department of Agriculture which, for purposes of this Ordinance, develops and maintains a technical guide with conservation practice standards and specifications, engineering manuals and handbooks, and other technical documentation related to manure storage facilities, nutrient management plans, and other technical matters covered by this Ordinance.

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(n) *"NRCS Technical Guide"* means the document, including technical notes and appendixes for the State of Wisconsin, provided by NRCS which contains technical data, including the standards referenced within this Ordinance to properly and safely locate, construct, install, alter, design, operate, and maintain a manure storage facility, as adopted by Chippewa County in accordance with Chapter 92, Wis. Stats.

(o) *"Nutrient Management Plan"* "means any of the following:

(1) A plan required under s. ATCP 50.04(3) or 50.62(5) (f).

(2) A farm nutrient plan prepared or approve for a landowner, by a qualified nutrient management planner.

Note: A nutrient management plan must comply with s. ATCP 50.04(3)

(p) *"Overflow"* has the meaning given in s. NR 151.015(15e), Wis. Admin. Code.

(q) *"Permit"* means the signed, written statement issued under this Ordinance authorizing the applicant to construct, install, reconstruct, extend, enlarge, substantially alter, or close a manure storage facility, and to use or dispose of waste from the manure storage facility.

(r) *"Permittee"* means any person to whom a permit is issued under this Ordinance.

(s) *"Person"* means any individual, corporation, limited liability company, partnership, joint venture, agency, unincorporated association, municipal corporation, county, or state agency within Wisconsin, the federal government, or any combination thereof.

(t) *"Public Complaint"* means a verified complaint of concern that is received by Chippewa County, DATCP, or DNR that is used to determine whether there is a nonpoint water pollution discharge that results in a significant impact to waters of the state, as determined in accordance with ch. NR 243, Wis. Admin. Code, or whether the operation meets Wisconsin Agricultural Performance Standards and Prohibitions, as established under chs. NR 151 and ATCP 50, Wis. Admin. Code.

(u) *"Safety Devices"* means devices which are designed to protect humans and livestock from the hazards associated with a manure storage facility.

(v) *"Significant Discharge"* means a discharge of process wastewater that is determined as "significant" in accordance with the criteria in s. NR 151.055(3), Wis. Admin. Code.

(w) *"Site that is susceptible to groundwater contamination"* has the meaning under s. NR 151.015(18), Wis. Admin. Code.

(x) *"Stop Work Order"* means an order to cease any activity in the operation of, or construction of, an activity subject to regulation.

(y) *"Substantially altered"* has the meaning in s. NR 151.015(20), Wis. Admin. Code.

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(z) *"Technical Standard 313"* is a practice standard within the Technical Guide that covers the proper location, design, construction, installation, alteration, operation, and maintenance of a manure storage facility.

(aa) *"Technical Standard 360"* is a practice standard within the Technical Guide that covers decommissioning of facilities and/or the rehabilitation of contaminated soil in an environmentally safe manner where agricultural waste has been handled, treated, and/or stored and is no longer used for the intended purpose.

(bb) *"Technical Standard 634"* is a practice standard within the Technical Guide that covers the design, material types and quality, and installation of components such as conduits, pumps, valves, and other structures or devices to transfer manure and waste from buildings and yards and other sources to storage, loading areas, crop fields and other destinations. The standard establishes the minimum acceptable requirements for design, construction, and operation of waste transfer systems.

(cc) *"Technical Standard 590"* is a practice standard within the Technical Guide that covers managing the amount, form, placement, and timing of plant nutrients associated with organic wastes (manure and organic by-products), commercial fertilizers, legume crops and crop residues.

(dd) *"Waste Transfer System"* means components such as pumps, pipes, conduits, valves, and other mechanisms installed to convey manure, leachate and contaminated runoff, and milking center wastes from livestock structures to a storage structure loading area or treatment area.

(ee) *"Unpermitted Manure Storage Facility"* means a manure storage facility constructed, modified, or placed in use without first obtaining permit, including facilities constructed before (the first date of the adoption of this Ordinance), and may include an earthen structure or impoundment made of a concrete liner which fully or partially covers the bottom and/or the sidewalls of the impoundment.

(ff) *"Water Pollution"* means contaminating or rendering unclean or impure the ground or surface waters of the state, or making the same injurious to public health, harmful for commercial or recreational use, or deleterious to fish, bird, animal, or plant life.

(gg) *"Water Quality Management Area" or "WQMA"* has the meaning in s. NR 151.015(24), Wis. Admin. Code.

(hh) *"Waters of the State"* is the meaning specified under s. 281.01(18), Wis. Stats.

Sec. 62-188. Activities Subject to Permitting and to Regulation.

(a) *Manure Storage Facilities*. Any person who constructs, substantially alters, changes use of or closes a manure storage facility and related transfer systems, or who employs another person to do the same is subject to the performance standards and prohibitions in Sec. 62-190 and shall be subject to the permit requirements of this Ordinance in Sec. 62-191 .

(b) *Performance Standards and Prohibitions*. Any person who owns or operates cropland or livestock facilities in this county is subject to the performance standards and prohibitions in Sec.

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62-190. This Ordinance incorporates by reference the definitions in chs. ATCP 50 and NR 151, Wisconsin Admin. Code, to the extent that they are not explicitly referenced herein.

(c) *Safety Devices.* All manure storage facilities shall be equipped with safety devices, including fences and warning signs intended to protect humans and livestock from the hazards associated with such facilities. Safety devices shall be designed and installed as required by the NRCS Technical Guide.

Sec. 62-189. Dimensional Setbacks and Separation Distances

This ordinance incorporates the existing dimensional setbacks and environmental separation distances referenced in the NRCS Technical Guide, and those established in chs. ATCP 50, NR 151, and NR 243, Wis. Admin. Code.

Sec. 62-190. Performance Standards and Prohibitions.

(a) *Purpose*. The purpose of this section is to identify the agricultural performance standards and prohibitions that apply to cropland owners and operators, and to livestock facility owners and operators after the effective date of the Ordinance, whether or not the owners or operators have received a permit under this Ordinance. This section outlines the procedures the Department will follow in implementing and enforcing these standards and prohibitions consistent with state requirements, and the circumstances under which an owner or operator of a livestock facility is required to comply with these standards and prohibitions.

(b) *Activities Subject to Agricultural Performance Standards and Prohibitions.*

(1) *Livestock Manure Storage.* All owners and operators of livestock facilities shall manage livestock facilities and operations, and store manure in accordance with State agricultural performance standards and prohibitions and Secs. 62-190 sub (c) and (d), whether or not a permit has been issued under Sec. 62-191.

(2) *Cropland and Pastures.* All owners and operators of cropland and pastures shall manage cropland and pastures in accordance with State agricultural performance standards and prohibitions, and Sec. 62-190, whether or not a permit has been issued.

(c) *Manure Storage Facilities Performance Standards.* (see ss. NR 151.05 and NR 151.08, Wis. Admin. Code)

(1) Manure storage facilities constructed or substantially altered after October 1, 2002, shall be designed, constructed, and maintained to minimize the risk of structural failure of the facility and minimize leakage from the facility.

a. Storage facilities that are constructed or significantly altered shall be designed and operated to contain the additional volume of runoff and direct precipitation entering the facility as a result of a twenty-five (25)-year, twenty-four (24)-hour storm.

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b. A manure storage facility located in permeable soils or over fractured bedrock must be constructed with a liner designed in accordance with NRCS Technical Guide.

(2) Closure of a manure storage facility shall occur when the farm where the storage facility is located ceases operation, or manure has not been added or removed from the storage facility for a period of twenty-four (24) months. Manure storage facilities shall be closed in a manner that prevents future contamination of groundwater and surface waters, and shall conform to the permit and other requirements in this Ordinance.

(3) The owner or operator may avoid closure of a manure storage facility as required under subsection (c)(2) by demonstrating to the Department that all of the following conditions are met:

a. The facility is designed, constructed, and maintained in accordance with subsection (c)(1).

b. The facility is designed to store manure for a period of time longer than twenty-four (24) months.

c. Retention of the facility is warranted based on anticipated future use.

(4) Manure storage facilities that pose an imminent threat to public health, fish and aquatic life, or groundwater shall be upgraded, replaced, or closed in accordance with this Ordinance.

(5) Manure storage facilities constructed or substantially altered after October 1, 2002, may be required to comply with Sec. 62-190 without cost-sharing.

(6) Levels of materials in manure storage facilities may not exceed the margin of safety level as defined in s. NR 151.015(13g), Wis. Admin. Code.

(7) No livestock facility in the county shall have:

a. Overflow of manure from storage facilities.

b. Direct runoff from stored manure into the waters of the state.

(8) All owners and operators of manure storage facilities shall apply manure and nutrients to cropland according to a nutrient management plan prepared in compliance with ATCP 50.04(3), Wis. Admin. Code.

(d) *Livestock Management Performance Standards.*

(1) All pastures shall be managed to achieve a soil erosion rate equal to, or less than, the "tolerable" (T) rate established for that soil (s. NR 151.02, Wis. Admin. Code).

(2) All owners and operators of pastures shall have and follow a nutrient management plan prepared in accordance with s. ATCP 50.04(3), Wis. Admin. Code if the pastures are

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stocked at an average stocking rate of more than one animal unit per acre at all times during the grazing season, or if the pasture receives mechanical applications of nutrients (s. NR 151.07, Wis. Admin. Code).

(3) Each pasture and winter grazing area covered by a nutrient management plan shall have a phosphorus index average of six (6) or less over the accounting period and may not exceed a phosphorus index of twelve (12) in any individual year within the accounting period (s. NR 151.04, Wis. Admin. Code).

(4) Livestock facilities may have no significant discharge of process wastewater to waters of the state (s. NR 151.055, Wis. Admin. Code).

(5) Livestock facilities shall divert runoff away from contacting feedlot, manure storage areas and barnyard areas within WQMAs, except that a diversion to protect a private well under NR 151.015(18)(a), Wis. Admin. Code is required only when the feedlot, manure storage area, or barnyard area is located upslope from the private well (s. NR 151.06, Wis. Admin. Code).

(6) No livestock facility shall:

a. Have an unconfined manure pile in a WQMA.

b. Have direct runoff from a feedlot into the waters of the state.

c. Allow unlimited access by livestock to waters of the state in a location where high concentrations of animals prevent the maintenance of adequate sod or self-sustaining vegetative cover. This prohibition does not apply to properly designed, installed, and maintained livestock or farm equipment crossings. (s. NR 151.08, Wis. Admin. Code)

(e) *Cropland Performance Standards.*

(1) All land where crops or feed are grown shall be managed to achieve a soil erosion rate equal to, or less than, the “tolerable” (T) rate established for that soil (s. NR 151.02, Wis. Admin. Code).

(2) No crop producer may conduct a tillage operation that negatively impacts stream bank integrity or deposits soil directly in surface waters (s. NR 151.03, Wis. Admin. Code).

(3) No tillage operations may be conducted within five (5) to twenty (20) feet of a surface water, as specified in accordance with ss. NR 151.03 and ATCP 50.04(4), Wis. Admin. Code.

(4) Croplands and winter grazing areas shall average a phosphorus index of six (6) or less over the accounting period and may not exceed a phosphorus index of twelve (12) in any individual year within the accounting period (s. NR 151.04, Wis. Admin. Code).

(5) All owners and operators of cropland shall apply nutrients according to a nutrient management plan prepared in accordance with s. ATCP 50.04(3), Wis. Admin. Code.

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(f) *Implementation and Enforcement Procedures for Performance Standards and Prohibitions.*

(1) *Procedures.* To implement and enforce the performance standards and prohibitions defined in Sec. 62-187, and referenced in Sec. 62-190, the Department shall do all of the following:

a. Provide voluntary cost-sharing to secure compliance, when required.

b. Follow the procedures in s. NR 151.09, Wis. Admin. Code to implement and enforce the performance standards for cropland in Sec. 62-190(e) and the pastures standards in Sec. 62-190(d), and the procedures in s. NR 151.095, Wis. Admin. Code, to implement and enforce the performance standards for livestock operations in Sec. 62-190(d).

c. Pursue any other action or remedies authorized under Secs. 62-193, 62-194, and 62-195 of this Ordinance.

(2) *Farm Evaluation.* Farm evaluations shall be scheduled with persons subject to regulation under Sec. 62-188 and with those subject to public complaint.

Farm evaluations will be conducted by the Department using standardized protocols, with opportunity for participation by the landowner and operator.

Evaluations will be conducted to:

a. Inform the landowner and operator of the performance standards and prohibitions, and to document the extent of current compliance with ss. NR 151.09 and NR 151.095, Wis. Admin. Code.

b. In circumstances where there is a spill, runoff event, or direct discharge, document the occurrence as necessary, to evaluate potential impacts on waters of the state and to determine possible regulatory response and enforcement under s. NR 243, Wis. Admin. Code and Sec. 62-193 and Sec. 62-194.

(3) *Cost-Sharing Required.* Pursuant to chs. ATCP 50 and NR 151, Wis. Admin. Code, the Department shall determine if a landowner of existing cropland or livestock facilities must be made a bona fide offer of cost-sharing to achieve compliance with a performance standard or prohibitions. The Department shall do all of the following, notifying the landowner regarding its determinations:

a. Identify the specific areas in which the landowner or operator has failed to comply with the performance standards and prohibitions, and the corrective actions the landowner or operator must pursue to achieve compliance.

b. Determine whether farmland that is out of compliance is “existing cropland” or an “existing livestock facility”. If cropland or a livestock facility has been determined to be in compliance with a performance standard or prohibition, it no longer qualifies as an “existing” cropland or facility for cost-share purposes

under that performance standard. If the cropland or facility later falls out of compliance with the performance standard, the landowner must restore compliance regardless of the availability of cost-sharing.

c. Determine whether cost-sharing is available following the requirements of s. NR 151.09(4)(d) or NR 151.09(5)(d), Wis. Admin. Code, when funding is provided under s. 281.65, Wis. Stats., and use ch. ATCP 50, Wis. Admin. Code, to determine whether cost-sharing is available when funds are from any other source.

Sec. 62-191. Manure Storage Permits.

(a) *Permit Required.*

(1) No person may do any of the following without obtaining a permit in accordance with this section:

a. Construct a new manure storage facility or substantially alter an existing manure storage facility, including the construction or substantial alteration of waste transfer systems connected to a manure storage facility.

b. Upgrade, repair, or replace a manure storage facility that has been identified as posing an imminent threat to public health, fish and aquatic life, or groundwater under Sec. 62-187.

c. Close an existing manure storage facility, including conversion of its use, regardless of whether the facility must be closed in accordance with Sec. 62-190.

d. Change the use of the manure storage facility to store industrial, food processing, septage, or other wastes.

e. Operate an existing manure storage facility, permitted through this Ordinance, without a certificate of compliance issued under Sec. 62-192.

(2) For the purposes of this section, a manure storage facility is subject to the permit requirements if:

a. It is intended to hold an accumulation of manure within an impoundment or enclosure that is excavated or fabricated.

b. It is an enclosed area for holding manure within or below a feedlot or structure for confinement of livestock.

(3) Requirements of this Ordinance shall be in addition to any other legal requirements regulating animal waste. Specific exemptions to cost-share requirements apply to the issuance of permits. See ss. NR 151.095(5)(b)2. and ATCP 50.54(2)(b), Wis. Admin. Code. In the case of conflict, the most stringent provisions shall apply.

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(4) A person shall be deemed to be in compliance with this section if he or she follows the application and other procedures specified in this section, receives a permit and approval from the Department before beginning activities subject to regulation under this section, complies with the requirements of the permit, and receives any required approvals or certifications from the Department. The Department may establish a timetable for the applicant to complete required activities to ensure compliance with requirements of this Ordinance.

(b) *Exemption to Permit Requirement.* A permit is not required for:

(1) Routine maintenance of a manure storage facility.

(2) Emergency equipment repairs of a manure storage facility, if the following conditions are met:

a. All emergency repairs on a manure storage facility or waste transfer system which cause any disruption of the original construction of the manure storage facility shall be done so as to restore the manure storage facility to the original state, as determined by the performance standards set forth in Sec. 62-190.

b. Such repairs shall be reported to the Department, by the landowner, within one (1) working day of the emergency for the Department to determine whether a permit will be required for any additional alteration or repair to the manure storage facility, which shall be rendered by the Department within three (3) working days of reporting.

(c) *Fee.* All fees under this Ordinance are established pursuant to a Fee Schedule duly adopted by the County Board/Committee & County Board throughout the County budget process. Copies of the current fee schedule are kept on file at the Department or are available from the County website at *www.co.chippewa.wi.us*. Permit fees shall be payable at the time of submission of a permit application. Separate fees may apply for engineering assistance provided by the Department to design a manure storage facility.

(d) *Manure Storage Facility Construction Plan and Nutrient Management Plan Required.* Each application for a permit under Sec. 62-191 shall be on a form provided by the Department and include plans for the manure storage facility (including waste transfer system) and the management of manure prepared in accordance with following requirements:

(1) A narrative of the general criteria required within Technical Standard 313, and of other applicable Technical Standards including management and site assessments. The narrative should include, but is not limited to:

a. The number and type of animals for which manure storage is provided, the duration for which housing or manure storage is to be provided, daily gallons and/or cubic feet of waste and manure produced, bedding type, and manure handling practices.

b. For manure storage, a description and construction plan of the method of transferring manure into and from the manure storage facility.

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c. For manure storage, soil test pit or boring logs and their locations with soil descriptions and test results, prepared following a soils site investigation conducted by the Department. Soil test pit or boring criteria shall follow Technical Standards 313V.A.2.b. and characterize the subsurface (soils, saturation, and bedrocks). This includes the elevation of redoximorphic features (mottling), gleyed soil and moisture condition.

(2) A general location map drawing of the livestock facility site which shall include:

a. The location of structures in relation to buildings, homes, property lines, roads, wells, karst features, public or private drainage ditches and creeks, flowages, rivers, streams, lakes, or wetlands within one thousand (1000) feet of the proposed facility or system.

b. The location of any wells within two hundred fifty (250) feet of the facility.

c. The scale of the drawing and the north arrow with the date the general location map was prepared.

d. The location of any floodplains.

(3) An engineering design drawing of the manure storage facility or waste transfer system, which shall include:

a. Specific design components that shall comply with Technical Standards 313, 634, and any additional applicable Technical Standards.

b. A recoverable benchmark(s), including elevation(s) expressed in feet and tenths.

c. The scale of the drawings and the north arrow. The engineering design drawing shall be drawn to a scale no smaller than one (1) inch equals one hundred (100) feet.

d. The date the engineering design drawings were prepared.

e. The engineering stamp of a licensed professional engineer.

(4) The structural details, including but not limited to dimensions, cross-sections, concrete thickness, concrete joint design and placement, design loads, design computations, reinforcement schedules, thickness and placement of groundwater protection liners, and all material specifications. Provisions for adequate drainage and control of runoff to prevent pollution of surface water and groundwater.

(5) A construction site erosion control plan.

(6) Estimated start of construction and construction schedule.

(7) A safety plan that identifies hazards to animals and people in the production area, and design features to minimize those hazards.

(8) An operation and maintenance plan for installed practices.

(9) A nutrient management plan prepared in compliance with the requirements of this Ordinance.

(10) Other additional information requested by the Department to comply with this Ordinance.

(e) *Manure Storage Closure Plan Required.* Each application for a closure permit under Sec. 62-191 shall be on a form provided by the Department and include a closure plan. The closure plan shall include:

(1) A general location map drawing of the manure storage facility, which shall include:

a. The location of the manure storage facility in relation to buildings, homes, property lines, roads, wells, karst features, public or private drainage ditches and creeks, flowages, rivers, streams, lakes, or wetlands within one thousand (1000) feet of the existing manure storage facility.

b. The scale of the drawing and the north arrow.

c. The date the general location map was prepared.

(2) A description of the method and specifications in transferring manure into and from the manure storage facility to ensure proper closure of manure transfer systems.

(3) Provisions to remove or permanently plug the manure transfer system serving the manure storage facility.

(4) Provisions to remove and properly dispose of all accumulated manure in the manure facility in compliance with applicable standards contained in the NRCS Technical Guide.

(5) Provisions and references to assure compliance with applicable standards contained in the NRCS Technical Guide.

(6) Provisions to implement safety measures to ensure the protection of the public from hazardous conditions.

(7) For proposals to convert the manure storage facility to an alternative use, including the storage of other water materials, a detailed description of the intended alternative use, including a site specific engineering analysis that demonstrates to the Department provides an assurance that the conversion will not result in a degradation of ground and/or surface waters or be a threat to public health, safety, or general welfare.

(8) Any other additional information required by the County to protect water quality and achieve compliance with the requirements of this Ordinance.

Attachment: Ag Performance Ordinance Final 7-21-21 - FINAL - clean [Revision 1] (03 - 21 : Ordinance to Repeal and Recreate Animal Waste

Attachment: Ag Performance Ordinance Final 7-21-21 - FINAL - clean [Revision 1] (03 - 21 : Ordinance to Repeal and Recreate Animal Waste

(f) *Permit Provisions.*

(1) *Manure Storage Construction.* Permit applications under this Sec. 62-191 shall provide sufficient documentation to demonstration that a new or substantially altered storage facility:

a. Is designed in accordance with the following technical standards:

1. Technical Standard 313.

2. Technical Standard 634.

b. Meets the performance standards in Sec. 62-190(c).

(2) *Manure Storage Closure.* Permit applications under Sec. 62-190(e) shall provide sufficient documentation to demonstrate that the plan for manure storage facility closure meets Technical Standard 360.

(3) *Manure and Nutrient Management.* Nutrient management plans submitted under Secs. 62-190(d) and (e), if needed, shall comply with Technical Standard 590, and ss. ATCP 50.04(3) and NR 151.07, Wis. Admin. Code.

(4) *Other Standards.* Other technical guides such as AWMFH or EFH may be used to evaluate compliance with the requirements of this Ordinance.

(5) *Incorporation of Standards and Specifications.* All standards and specifications are incorporated by reference and made part of this Ordinance. Any future amendment, revision, or modification of the standards or specifications incorporated herein are made a part of this Ordinance, unless the Committee specifically acts to adopt a different version. Copies of all applicable standards and specifications may be obtained from the permitting authority or on the county's website at *www.co.chippewa.wi.us*.

(6) *Certification.* All permit applications must include a certification provided by a qualified person that designs and plans meet the technical standards and specifications in this subsection.

(7) *Variances.* Variances from these standards and specifications can only be granted in accordance with Sec. 62-195 of this Ordinance.

(g) *Review of Application.* The Department shall receive and review all permit applications and shall determine if the proposed facility meets required standards set forth in this Ordinance. Within forty-five (45) calendar days after receiving the completed application and fee, the Department shall inform the applicant in writing whether the permit application is approved or disapproved. If additional information is required, the Department shall so notify the permit applicant. The Department shall have thirty (30) calendar days from the receipt of the additional information in which to approve or disapprove the application. No construction may commence without the final approval form issued by the Department.

Attachment: Ag Performance Ordinance Final 7-21-21 - FINAL - clean [Revision 1] (03 - 21 : Ordinance to Repeal and Recreate Animal Waste

(h) *Permit Approval Conditions.* All permits issued under this Ordinance shall be issued subject to the following conditions and requirements.

(1) Facility and system design, construction, and closure shall be carried out in accordance with the approved plans and applicable standards.

(2) Permittees must obtain all required permits and authorization before commencing construction activities.

Note: DNR and other permits may be needed for construction site erosion control and stormwater management, floodplain and shoreland construction, and livestock facilities with 1,000 or more animal units.

(3) The permittee shall provide five (5) working days written notice to the Department before starting any construction activity authorized by the permit.

(4) Approval in writing must be obtained from the Department prior to making any changes or modifications to the approved plans and specifications.

(5) Following completion of construction and prior to use, an agricultural or civil engineer registered in the State of Wisconsin, or DATCP or NRCS or Department engineering practitioner and the permittee and, if applicable, the contractor, shall certify in writing on forms provided by the Department that all facilities and systems were installed as planned, including as-built dimensions and changes or modifications as authorized per Sec. 62-191(h)(4) made during construction.

(6) The Department shall provide onsite inspection and final approval for all construction projects conducted under a permit issued under this Ordinance. To receive final approval, a manure storage facility must be fully constructed as designed, including the marking of the maximum operating level and implementation of all safety devices.

(7) No permitted manure storage facility may receive manure until the Department provides its final approval. No manure may be emptied from a permitted manure storage facility until the Department approves the nutrient management plan submitted by the applicant.

(i) *Permit Implementation.* All planning and construction-related activities authorized by a permit shall be completed within two (2) years from the date of issuance after which time such permit shall be voided, unless otherwise extended by the Department.

(j) *Permit Term and Duration.* Permits issued under this Ordinance shall extend for a period of twenty-five (25) years, and shall be subject to review and renewal under Sec. 62-191 at the end of the permit term.

(k) *Permit Revocation.* In addition to any other actions authorized under this Ordinance, the Department may revoke any permit issued under this Ordinance if the holder of the permit has misrepresented any material fact in the permit application, plan, or specification, or if the holder

of the permit violates any of the conditions of the permit. The decision of the Department may be appealed to the Board of Adjustment pursuant to Sec. 62-195(a).

Sec. 62-192. Certificate of Compliance.

(a) *Certificate of Compliance Purpose.* The purpose of a certificate of compliance is to monitor and regulate the management of manure and nutrients from agricultural operations and to assure the adequacy of related nutrient management practices.

(b) *Certificate of Compliance Requirement.* No person may operate or use a manure storage facility permitted under Sec. 62-191 unless the person has a valid certificate of compliance for the permitted manure storage facility that is being operated or used.

(c) *Issuance to Permitted Manure Storage Facility Owners.* The Department may issue a certificate of compliance upon the operator's compliance with performance standards and prohibitions in Sec. 62-190. The certificate of compliance shall remain in effect for as long as the manure storage facility owner or operator does all of the following:

(1) Updates and follows an annual nutrient management plan that complies with requirements in this Ordinance, and covers all manure that is land applied from the manure storage facility for which the certificate of compliance is issued.

(2) Provides a nutrient management plan checklist annually to the Department by a date specified by the Department, to document compliance with requirements of this Ordinance. The Department may require the manure storage facility owner or operator to submit the documentation to substantiate the planner's answer to one or more questions on the nutrient management checklist. The Department may take appropriate action authorized by this Ordinance if the submitted documentation does not reasonably substantiate a checklist answer.

(3) Properly operates the manure storage facility in accordance with performance standards and prohibitions in Sec. 62-190(c) and consistent with the recommended operating methods as defined by the NRCS Technical Guide.

(4) Properly maintains the manure storage facility free from visible and serious damage, erosion, or deformities that would impair the manure storage facility's safety or function as determined by the NRCS Technical Guide.

(5) Properly maintains the safety devices for a manure storage facility.

(6) Provides the Department proof of compliance with the requirements in Sec. 62-190(c) by participating in a periodic reporting and self-certification process administered by the Department, and submitting to periodic inspections of the manure storage facility upon advance notice from the Department.

(7) Develops and implements a plan for closure of the manure storage facility when the operator ceases use of the manure storage facility or closure is required based on conditions specified in this Ordinance.

Attachment: Ag Performance Ordinance Final 7-21-21 - FINAL - clean [Revision 1] (03 - 21 : Ordinance to Repeal and Recreate Animal Waste

(8) Provides notice to the Department and any would-be buyers at the time of real estate transfer for parcels subject to the certificate of use.

(d) *Issuance to Cropland Owners*

The Department may issue a certificate of compliance upon the cropland owner's compliance with agricultural performance standards and prohibitions in Sec. 62-190(e). The certificate shall remain in effect for as long as the cropland owner or operator does the following:

(1) Updates and follows an annual nutrient management plan that complies with requirements in this Ordinance, and covers all manure land applied from the manure storage facility for which the certificate of compliance is issued.

(2) Provides a nutrient management plan checklist annually to the Department by a specified date to document compliance with Ordinance requirements. The Department may require the cropland owner or operator to submit the documentation to substantiate the answer of a nutrient management planner who is qualified under ATCP 50.48, Wis. Admin. Code, to address one or more questions on the nutrient management checklist. The Department may take appropriate action authorized by this Ordinance if the submitted documentation does not reasonably substantiate a checklist answer.

(3) Properly operates the cropland and pasture land in accordance with performance standards and prohibitions in Sec. 62-190(d) and (e).

(e) *Certificate of Compliance Revocation.* In addition to any other actions specified under this Ordinance, the Department may revoke a certificate of use if there is a misrepresentation of any material fact in the documents submitted in connection with the certificate of compliance, a misrepresentation of any material fact in the management plan, a failure to submit required documentation or allow inspection, a condition that immediately threatens public health and safety, or for multiple or repeat violations of this Ordinance. The landowner will be immediately provided written notice of the revocation and the reasons for the revocation. No manure be added to or removed from a manure storage facility for which the certificate of compliance has been revoked.

Sec. 62-193. Administration and Enforcement.

(a) *Delegation of Authority.* The Chippewa County Board of Supervisors hereby designates the Department to administer and enforce this Ordinance.

(b) *Administrative Duties.* In the administration and enforcement of this Ordinance, the Director or the Director's designated representative shall:

(1) Keep an accurate record of all permit applications, animal waste facility plans, nutrient management plans, permits issued, inspections made, and other official actions.

(2) Review permit applications and issue permits in accordance with Sec. 62-191 of this Ordinance.

Attachment: Ag Performance Ordinance Final 7-21-21 - FINAL - clean [Revision 1] (03 - 21 : Ordinance to Repeal and Recreate Animal Waste

(3) Conduct, or cause to conduct, reviews of the nutrient management plans and their implementations.

(4) Conduct or cause to conduct, reviews of the nutrient management plans and their implementation.

(5) Implement the performance standards and prohibitions in accordance with Sec. 62-190 of this Ordinance.

(6) Review certificate applications and issue and record certificates of compliance in accordance with Sec. 62-192 of this Ordinance.

(7) Investigate complaints relating to compliance with the requirements of this Ordinance and act upon the findings in accordance with provisions of this Ordinance.

(8) Perform other duties as specified in this Ordinance.

(c) *Inspection Authority.* The Director or the Director's designated representative is authorized to enter upon any lands affected by this Ordinance to inspect the land, and request records to determine compliance with this Ordinance, including inspection of sites prior to or after the issuance of a permit or certificate of compliance, and sites with unpermitted manure storage facilities. If permission cannot be received from the applicant or permittee, entry by the Director or the Director's designated representative may proceed in accordance with Sec. 66.0119, Wis. Stats. Refusal to grant permission to enter lands affected by this Ordinance for purposes of inspection shall be grounds for permit denial or revocation. The Department may take any action authorized by this Ordnance to enforce this right of inspection.

(d) *Enforcement Authority.* In addition to the authority to revoke permits and certificates of compliance specified in this Ordinance, the Director or the Director's designated representative is authorized to issue Stop Work Orders. The Director or the Director's designated representative is authorized to post an order stopping work upon land that has had a permit or certificate of compliance revoked or on land currently undergoing activity in violation of this Ordinance. Notice is given by both posting upon the land where the violation occurs one or more copies of the order stating the violation, and by mailing a copy of the order by certified mail to the person whose activity is in violation of this Ordinance. The order shall specify that the activity must cease immediately or be brought into compliance within five (5) calendar days.

(e) *Stop Work Order Authority.* Any permit revocation or order stopping work shall remain in effect unless retracted by the Director or the Director's designated representative, the Board of Adjustment, or by a court of general jurisdiction; or until the activity is brought into compliance with this Ordinance. The Director or the Director's designated representative is authorized to refer any violation of this Ordinance or of any stop work order issued pursuant to this Ordinance to the Corporation Counsel for commencement of further legal proceedings.

(f) *Abatement Order Authority.* The Director or the Director's designated representative may issue an order to abate any violation of this Ordinance with proper authorization. In the event an offense is not abated as ordered, the Department may take such action as is necessary to abate the offense and the cost of such abatement will become a lien upon the person's property and may be collected in the same manner as other taxes.

Attachment: Ag Performance Ordinance Final 7-21-21 - FINAL - clean [Revision 1] (03 - 21 : Ordinance to Repeal and Recreate Animal Waste

(g) ch. *NR 151 Procedures.* The Director or the Director's designated representative shall follow the procedures in sec. NR 151.09, Wis. Admin. Code to implement and enforce the cropland performance standards and the procedures in s. NR 151.095, Wis. Admin. Code to implement and enforce the livestock performance standards.

(h) *Citation and Referral Authority.* The Director or the Director's designated representative shall have the authority to issue citations for violations of this Ordinance. The Director or the Director's designated representative may refer a violation of this Ordinance to Corporation Counsel to pursue legal action, including but not limited to the enforcement of any part of this Ordinance through injunctions or restraining orders.

(i) *Other Lawful Remedies.* Nothing in this section may be construed to prevent the Department from using any other lawful means to enforce this Ordinance.

Sec. 62-194. Violations.

(a) It is unlawful for a person to violate any provisions of this Ordinance or any condition contained in a permit or certificate issued pursuant to this Ordinance.

(b) It is unlawful for any person to knowingly provide false information, make a false statement, or fail to provide or misrepresent any material fact to a county agent, board, commission, committee, department, employee, officer, or official acting in an official capacity under this Ordinance.

(c) It is unlawful for a person to disobey, fail, neglect, or refuse to comply with; or otherwise resist an order issued pursuant to this Ordinance.

(d) A separate offense is deemed committed on each day that a violation occurs or continues.

(e) A person shall, upon conviction for a violation of this Ordinance, be subject to a forfeiture of not less than $100.00, together with the costs in such action, and not more than $500.00, together with the costs of such action, for each violation.

Sec. 62-195. Appeals and Variances.

(a) *Appeals.*

(1) Under authority of Chapter 68, Wis. Stats., the Chippewa County Board of Adjustment, created under s. 59.69, Wis. Stats., and acting as an appeal authority under s. 59.69, Wis. Stats., is authorized to hear and decide appeals where it is alleged that there is error in any order, requirement, decision, or determination by the permitting authority in administering this Ordinance.

(2) Any person having a substantial interest, which is adversely affected by the order, requirement, decision, or determination made under this Ordinance may file an appeal.

Attachment: Ag Performance Ordinance Final 7-21-21 - FINAL - clean [Revision 1] (03 - 21 : Ordinance to Repeal and Recreate Animal Waste

(3) All appeals shall specify written evidence and the reason for the request, including which requirements from this Ordinance are involved, and shall be filed via certified mail.

(4) Upon receipt of the appeal, the Board of Adjustment shall set a meeting to hear the appeal.

(5) A written decision shall be mailed to the appellant within thirty (30) days of the appeal. The decision will affirm, deny, or modify the initial determination.

(6) The rules, procedures, duties, and powers of the Board of Adjustment shall apply to appeals filed under this section.

(b) *Variances.*

(1) The Board of Adjustments may, upon appeal, authorize a variance from the standards requirements of this Ordinance when, upon showing by the applicant, unnecessary hardship would result from literal enforcement of this Ordinance.

(2) A variance shall:

a. Be consistent with the spirit and purpose of this Ordinance.

b. Be based on unique circumstances and not to the general conditions of the area.

c. Not be granted for a self-created hardship.

d. Not permit an activity or practice that may fail structurally or otherwise, and cause significant water pollution or other off-site impacts.

e. Not be granted if the variance will result in an outcome that is contrary to the public interest and be damaging to the rights of other persons.

f. Not be granted solely on the basis of economic gain or loss.

g. Not be granted solely on the fact that certain conditions existed prior to the effective date of the Ordinance.

(3) No variance from the standards in the Technical Guide may be approved unless the county receives a variance or waiver from the technical standards through the NRCS, or other qualified engineering authority. If public funds are involved, this may be a program requirement.

(4) No variance from the performance standards and prohibitions in Sec. 62-190 may be granted unless the county complies with the variance requirements specified in s. NR 151.097, Wis. Admin. Code, and receives approval from the Department of Natural Resources. Requests for a variance shall be made in writing and shall provide information documenting the following:

Attachment: Ag Performance Ordinance Final 7-21-21 - FINAL - clean [Revision 1] (03 - 21 : Ordinance to Repeal and Recreate Animal Waste

a. Compliance with the performance standard or technical standard is not feasible due to site conditions.

b. The landowner or operator will implement best management practices or other corrective measures that ensure a level of pollution control that will achieve a level of water quality protection comparable to that afforded by the performance standards in ch. NR 151, Wis. Admin. Code.

c. The landowner or operator, or their agents or assigns, did not create the conditions for which the variance is requested.

2. That this ordinance shall take effect upon passage and publication.

Forwarded to the County Board by the Land Conservation and Forest Management Committee.

Attachment: Ag Performance Ordinance Final 7-21-21 - FINAL - clean [Revision 1] (03 - 21 : Ordinance to Repeal and Recreate Animal Waste

Overview of Agricultural Performance Standards, Manure Storage & Livestock Facility Management Ordinance

County Board Meeting
8/10/21

D. Masterpole

Attachment: LCFM Presentation - Ag Performance Standards Ordinance Overview 08-10-

Dept. of Land Conservation & Forest Management



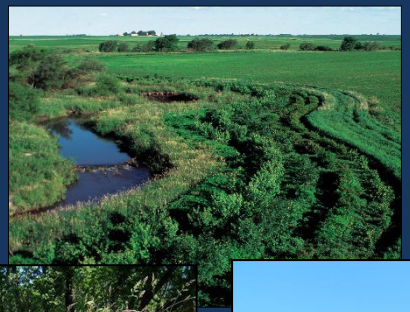










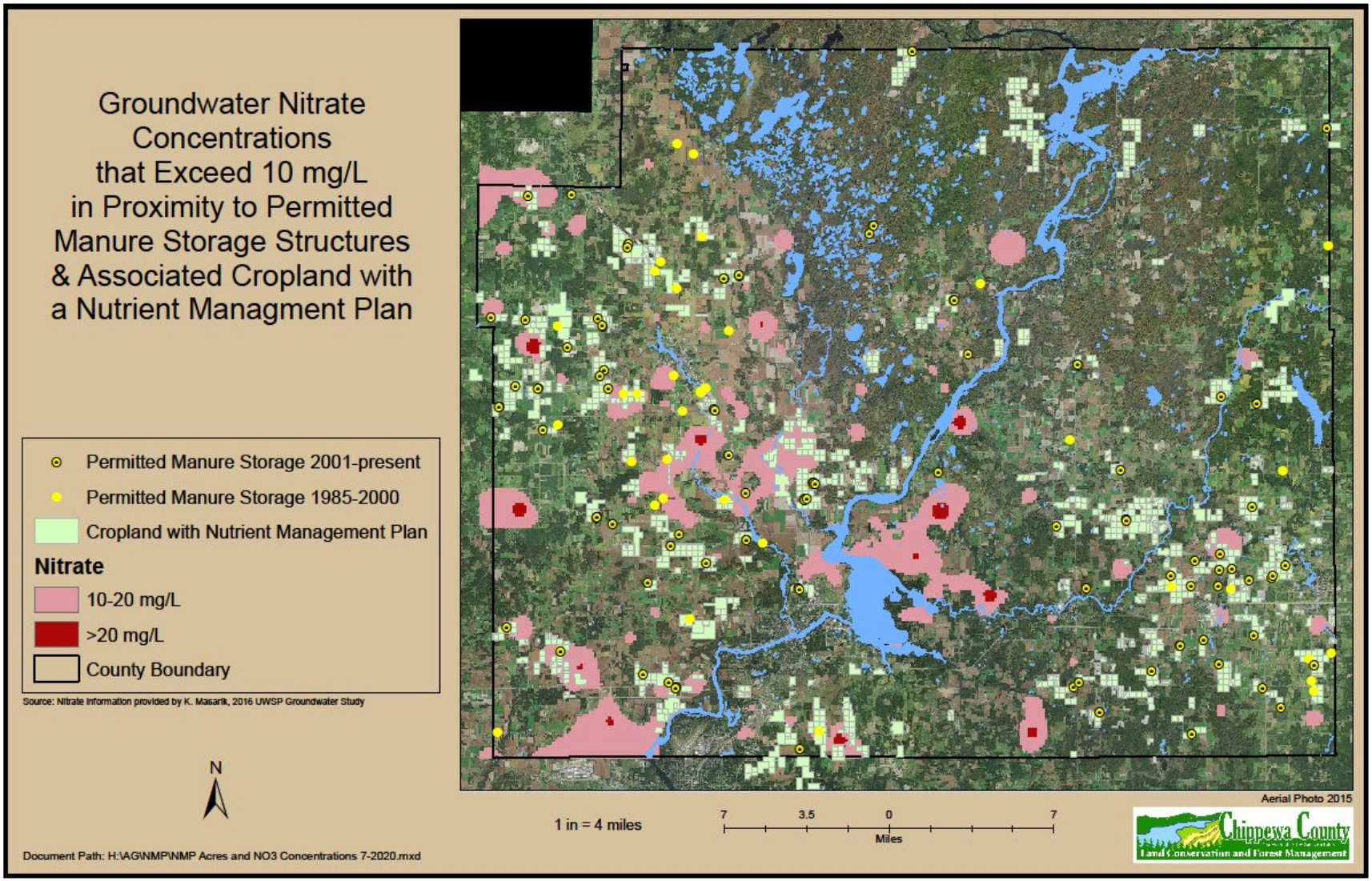






Attachment: LCFM Presentation - Ag Performance Standards Ordinance Overview 08-10-

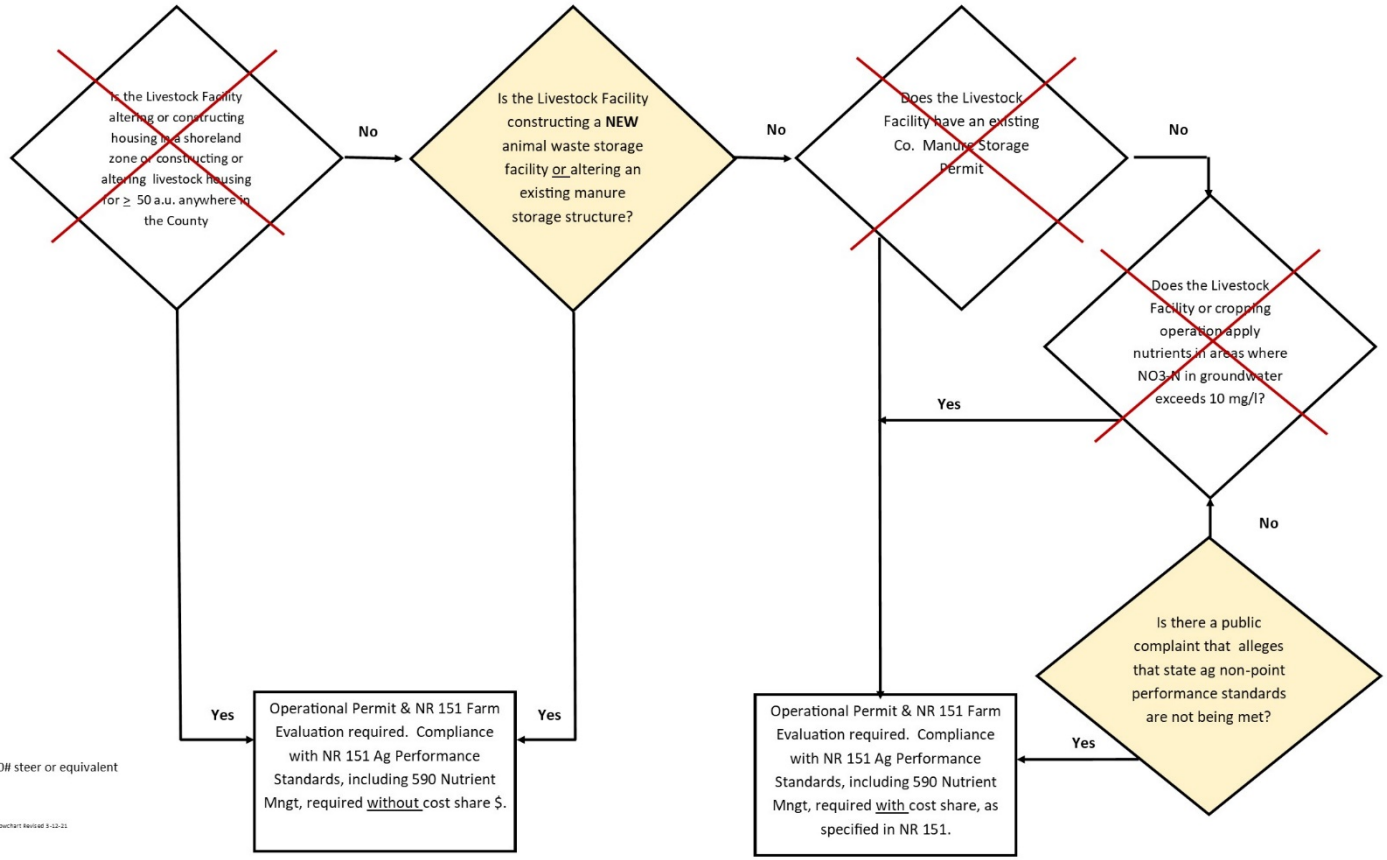
Dept. of Land Conservation & Forest Management



Dept. of Land Conservation & Forest Management

LCFM 3/12/21

STAFF RECOMMENDATION FOR CONCEPTUAL APPROACH TO REGULATE LIVESTOCK FACILITIES & CROPPING OPERATIONS BY AP-PLYING THE STATE'S AG NONPOINT PERFORMANCE STANDARDS AND PROHIBITIONS THROUGH TIME IN CHIPPEWA COUNTY



Note *-(1) animal unit = (1) 1000# steer or equivalent

h:\Admin\Co_Regs\AWO\2018 Moratorium\AWO Ordinance Flowchart Revised 3-12-21

What changed from existing Animal Waste Storage & Utilization Ordinance?

- Expanded the scope of ordinance to apply to all agricultural land, and livestock & cropping operations; with assurance o public cost-share ($) and technical assistance, when required by State law.
- Added State agricultural performance standards & associated USDA technical standards as the basis for local regulation.
- Incorporated current process to evaluate & resolve public complaints, and added local enforcement authority.

Dept. of Land Conservation & Forest Management ?

Expanded the scope of ordinance to apply to all agricultural land, and livestock & cropping operations; with assurance of public cost-share ($) and technical assistance, when required by State law.

Why?

- To conserve the soil & water resource base, as needed to sustain a strong ag economy.
- To protect & maintain water quality.
- To assist landowners & operators to plan for phase-in and offset costs.

Added State agricultural performance standards & associated USDA technical standards as the basis for local regulation.

Why?

- To clearly define base expectations.
- To assure a “level playing field” among producers operating in a competitive market.

Attachment: LCFM Presentation - Ag Performance Standards Ordinance Overview 08-10-

WI Ag Runoff Performance Standards (NR151)

Cropland Operations

- Control soil erosion on all fields & pastures
  - -(T – value)
- Develop, implement & update nutrient mngt. plans for all fields, including:
  - -Take soil samples
  - -track & account for nutrients from on/off farm sources (N.P.K.)
  - -Restrict & limit nutrients to crop needs using soil test results
- Restrict tillage & maintain vegetative cover within 5 ft of a stream channel.

WI Ag Runoff Performance Standards (NR151)

Livestock Operations

- Control direct runoff to surface & groundwater from feedlots, stored manure, & process wastewater

  -Designated Water Quality Management Areas (WQMA's)

- Restrict livestock access to streams to maintain vegetative cover

- Properly design, install, manage & abandon manure storage structures

Attachment: LCFM Presentation - Ag Performance Standards Ordinance Overview 08-10-

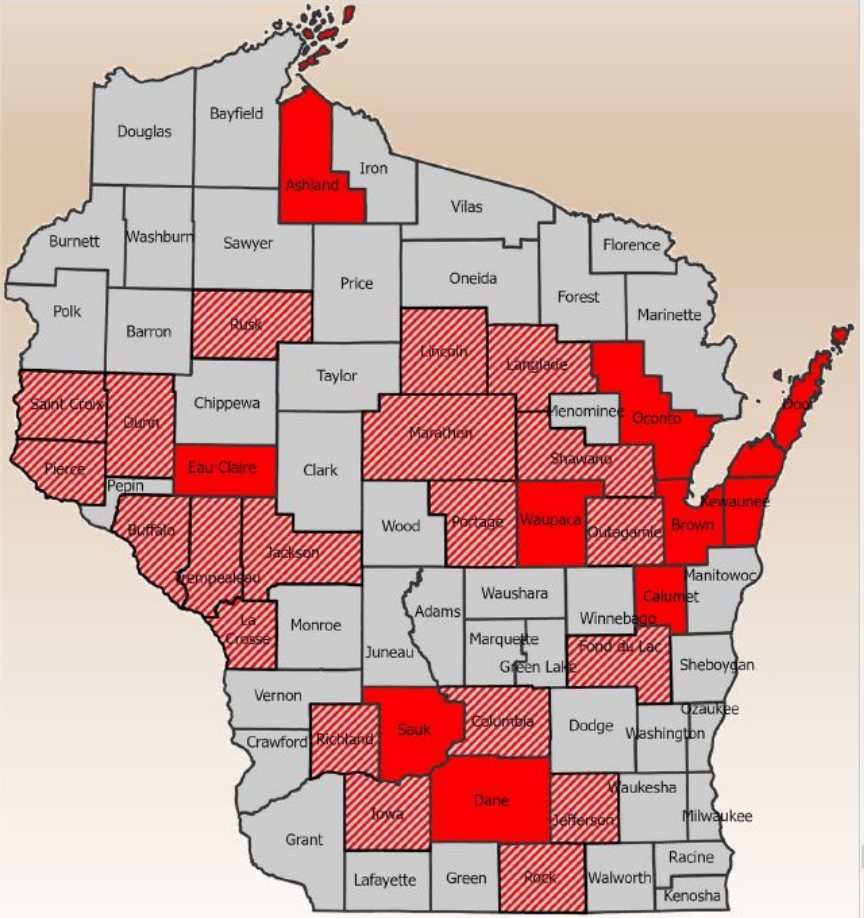
Incorporated current process to evaluate & resolve public complaints, and added local enforcement authority.

Why?

- To establish a well defined & consistent process for farm evaluations.
- To phase-in through time.
- To assure local control with elected board oversight.

Attachment: LCFM Presentation - Ag Performance Standards Ordinance Overview 08-10-

County Ordinances to Enforce State Agricultural Nonpoint Performance Standards: 2020*



Full Coverage (10)

Partial Coverage (20)

* Based on email survey on 2/28/2020 by Waukesha County

Attachment: LCFM Presentation - Ag Performance Standards Ordinance Overview 08-10-

Dept. of Land Conservation & Forest Management

We would be pleased to address any questions.



Attachment: LCFM Presentation - Ag Performance Standards Ordinance Overview 08-10-

** PROPOSED REVISIONS – SEE PAGE 8 **

PURCHASING POLICY

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SECTION 1: GENERAL

Purpose

The purpose of this policy is to provide for a fair, accountable, and transparent public procurement system in Chippewa County implemented in compliance with Federal and State laws and regulations and County Board policy, to maximize efficiency in the use of public funds and to establish a consistent public purchasing process that meets high standards of integrity.

Scope

This policy applies to all Chippewa County departments and all organizations for which Chippewa County is the fiscal agency and where not superseded by State or Federal law, rule or regulation or other funding agreements or contractual provisions.

Definitions

For purposes of this policy, the following terms have the meanings given:

1. Business means a corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.

2. Certificate of insurance means a document issued by an insurer providing evidence that an insurance policy exists and including information such as insurer, insurance agency, insured, types of insurance, policy numbers, effective dates, limits, certificate holder, cancellation procedure, special provisions (e.g., additional insured), and the name of the representative authorizing the policy.

3. Change order means a written method of modifying a contract (purchase order) after it has been written by way of another purchase order.

4. Contract is written evidence of an agreement between two parties (e.g. the county and a vendor) to perform some act or service. A contract may cover a specific transaction or a series of transactions. A contract is legally enforceable on both parties.

Attachment: Purchasing Policy - Proposed Revisions (6508 : Purchasing Policy Revisions - First Reading)

5. Invoice means a document that itemizes charges for materials or services furnished upon which payment is due.

6. A lease means an agreement, whether oral or written, for transfer of possession of real property, or both real and personal property, for a definite period of time.

7. Petty cash means a fund in the form of currency or coin that is advanced by an organization unit from appropriated funds to an authorized employee.

8. Procurement means the entire span of acquisition from determination of need through final disposition, with purchasing being one segment of this cycle.

9. RFP Coordinator refers to the Administrative Assistant IV in the Corporation Counsel Division.

10. Professional services are unique, technical and/or infrequent functions performed by an independent contractor qualified by education, experience and/or technical ability to provide services of a specific project nature and predominately intellectual in character.

11. Public works projects are as defined in Wisconsin Statutes section 59.52 (29) as amended from time to time.

12. Purchasing agent means that person entrusted by this policy to represent their department and authorized to initiate purchasing transactions.

13. Quotation means a vendor reply to inquiry, giving terms and conditions of sale, or an offer to sell.

14. Responsible bidder means a business that has the capability in all respects to perform fully the contract requirements, and the experience, integrity, reliability, capacity, facilities, equipment, and credit to provide a good faith performance of the contract.

15. Responsive bidder means a business that has submitted a bid that conforms in all material respects to the requirements set forth in the invitation for bids.

16. Request for proposal means an invitation presented to vendors to submit a proposal to provide a specific commodity or service.

17. Request for quotation means an invitation to vendors to submit a proposal when the specifications of a product or service are already known and when price is the main or only factor in selecting the successful bidder.

18. Vendor means a business with which the County has purchased or may purchase a good or service.

19. W-9 form means a document issued by the United States Internal Revenue Service (IRS) for certain tax purposes.

Responsibilities

The following agencies have the responsibilities assigned to them under this policy in addition to those assigned under other policies, and State and Federal laws and regulations.

Attachment: Purchasing Policy - Proposed Revisions (6508 : Purchasing Policy Revisions - First Reading)

1. Department of Administration

Except as otherwise provided in this policy, the purchasing policy shall be implemented and administered by the County Administrator or his/her designee. In so doing, the Administrator or designee shall:

a. Oversee all bid specifications based on information furnished by the department for which the purchase is to be made, ensuring that the bid specifications fully describe the goods or services to be purchased and clearly differentiate the same from similar goods or services;

b. Determine the form and required contents of all requests for proposal and requests for quotation;

c. Ensure compliance with all written policies, administrative practices and procedures as adopted by the County Board;

d. Ensure the maintenance of the fixed asset inventory;

e. Periodically review and recommend modifications and changes to purchasing policies, administrative procedures and practices where necessary;

f. Ensure departments have adequate funds available to undertake a requested purchase and, if not, modify or cancel the purchase to ensure budget compliance;

g. Review and, as needed, amend the quality and quantity of goods or services requested or otherwise make substitutions;

h. Ensure all bids are adequately publicized to inform local bidders; and

i. Maintain oversight over department purchase requests as they relate to need, quality, price, and conformity with County standardization practices

2. Department Head

It is the responsibility of the department head to:

a. Ensure that there are funds available and budgeted to pay for purchases;

b. Report to the County Administrator or his/her designee any purchasing deviations from line items budgeted;

c. Document the receipt of all merchandise or services purchased;

d. Prepare appropriate invoices for payment including fixed asset form if applicable; and

e. Properly record purchases made under the proper line item account code.

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3. Department Purchasing Agent

It is the responsibility of the purchasing agent to:

a. Ensure that all relevant County policies and procedures and State and Federal laws are followed;

b. Prepare all necessary documentation as required by this policy, including requests for proposal and requests for quotation;

c. Determine the method of purchasing that is the most appropriate;

d. Conduct the purchasing process; and

e. Preserve and transmit all required documentation to the department head.

Ethical Standards

Chippewa County employees shall meet the highest standards of integrity in public procurement and failure to do so may be subject to disciplinary action. Accordingly:

1. No county employee or official may solicit, demand, accept or agree to accept from any other person a gratuity in connection with any decision, approval, disapproval or recommendation of a purchase request.

2. Purchases by the county for the personal use of an employee or official are prohibited even if reimbursement is made to the county for the cost of the purchase.

3. Any employee or official who identifies a conflict of interest shall disclose that conflict in writing to the Corporation Counsel Division and remove themselves from the procurement process.

4. No employee may disclose confidential proprietary information from solicitations to other vendors or use that information for personal gain.

Any purchase made contrary to these ethical provisions may be considered a personal liability of the involved employee or official and may lead to further disciplinary action.

SECTION 2: CONSIDERATIONS IN PURCHASING

Energy Consumption

The Chippewa County Board of Supervisors recognizes the importance of energy conservation in cost control and in environmental protection. Accordingly, in purchasing capital equipment that has an energy use of significance, a department shall request energy consumption data from all vendors in any request for proposals and may consider potential energy costs in determining the lowest responsible bidder.

Contracting Authority

All contracts shall be submitted through the contract review process.

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Public Works Projects

In accordance with Wisconsin Statutes 66.0901 and 59.52(29), public works contracts for construction, execution, repair, remodeling or improvement of a public work, building or for the furnishing of supplies or materials of any kind over $25,000 shall be competitively bid and shall be awarded to the lowest responsible, responsive vendor without regard to the vendor's location. The Board shall give a class 1 notice before it contracts for public works contracts estimated to have a cost between $5,000 and $25,000 or shall contract with a person qualified as a bidder under Wisconsin Statutes 66.0901(2).

Public Emergencies: The above requirements for public works are not mandatory for the repair or reconstruction of public facilities when damage or threatened damage thereto creates an emergency, as determined by resolution of the County Board, in which the public health or welfare of the County is endangered. A notice pursuant to Wisconsin Statutes 59.52(29) shall be prepared as required and, in an emergency, the procedure followed as provided in this same section as in effect at any given time.
All Highway Department construction projects and equipment purchases of $150,000 and greater require the approval of the County Board of Supervisors and compliance with federal aid requirements (see Section 3 below).

Promotional Items

Departments may purchase items of negligible value for educational or promotional purposes to be given to members of the public only at events generally open to the public or educational sessions. Such items shall be clearly and permanently marked with the name of the County and the department or agency and funding for these purposes specifically identified in the annual budget.

Computer Purchases

In addition to the approval by the County Administrator, purchase or lease of computer hardware and software, including copiers, shall be managed and authorized for procurement by the Information Technology Division and shall comply with the guidelines established in the Information Technology Policy. The Information Technology Director shall manage and procure all requisitions for computer hardware and software. Technological compatibility shall be a consideration in awarding any contracts for computer hardware and software.

Purchase of Legal Services

No purchasing agent may approve the purchase of legal services without the prior approval of the County Administrator and Corporation Counsel. The Corporation Counsel may establish a procedure for granting such approval.

End of Year Purchases

Unless provided by other policy, State and Federal law, grant or other funding contract, all expenditures for capital assets shall be made so that delivery of that asset occurs on or before December 31 in the year in which the purchase was authorized unless authorized by the County Administrator or his/her designee.

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Highway Department Contracts

Pursuant to Wisconsin Statutes section 83.035 as in effect at any given time, the Highway Commissioner, with the approval of the Chippewa County Highway Committee, is authorized to execute contracts for the purpose of enabling the county to construct and maintain streets and highways in cities, villages and towns within the County, with a copy filed with each respective clerk. Maintenance includes the furnishing of any road supplies and equipment to these municipalities. The Highway Department may not undertake construction or maintenance for such municipalities in excess of the county aid authorized by the County Board.

All contracts executed with any municipality for such roadwork shall provide that payment in full and shall be made to Chippewa County within 60 days of the completion of such roadwork. If a municipality fails to make payment in full within this time, the Highway Department may not undertake any further work of any type or furnish any road supplies or equipment for or to this municipality. Further, if a municipality fails to make payment in full within this time, any unpaid balance outstanding bears interest at the rate of 1% per annum until paid. Highway contracts entered into under the authority of this policy shall follow the standard contract approval process as established by County policies and procedures as well as conformity with State law. All Highway Department contracts shall be scanned when executed and available for review by the Department of Administration on the County server or as directed by the County Administrator.

Indefinite Quantity Contracts

Notwithstanding any other provision of this policy, and as permissible under State and Federal law, rules and regulations, the Highway Commissioner may enter into a contract to procure materials for construction, maintenance and repair of highways valid for a period not to exceed one year. For purposes of this section, an indefinite quantity contract means an agreement to procure these materials at a set rate per amount, with the total amount to be purchased estimated only. These contracts shall be competitively bid following the standard procurement procedure appropriate for the estimated dollar cost of materials to be purchased during that year.

Prohibited Expenditures

Unless specifically authorized by the County Board of Supervisors, the following expenditures may not be made using County funds:

1. Entertainment expenditures such as tickets for admission to public entertainment events, theaters, and similar;

2. Alcoholic beverages and tobacco, except in conjunction with a compliance investigation;

3. Charitable contributions made by County employees;

4. Common courtesy expenditures such as flowers or cards for ill county employees or local officials; and

5. Any travel or related expense for an employee's spouse, other family members or for any acquaintances.

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SECTION 3: STANDARD PROCUREMENT PROCEDURE INCLUDING GRANT FUNDED PURCHASES

All Purchases and Procedures for Competitive Bids

Departments shall contact the RFP Coordinator and use a bidding process in purchasing unless otherwise provided in this policy and even if not required are encouraged to do so. Awards shall be made to the lowest responsive and responsible bidder. In determining the lowest responsible bidder, the purchasing agent may consider cost of operation over the life of the item. When comparing bids or quotes, the following elements shall be considered: price, conformity with original specifications, warranty, delivery date (if specified), and freight charges. Upon reviewing the bid results, the purchasing agent may elect to solicit additional bids. The Corporation Counsel Division will be the agent of record for purchasing and shall ensure the requirements for competitive bidding have been met.

Except as permitted by the sole source purchase provisions of this policy, all purchasing agents shall follow the procedures as established by the County Administrator based on the amount of the purchase. No purchase of a single good or commodity at the same general time may be divided into separate purchases to qualify for a lower threshold of approval, process or documentation.

Unless specifically prohibited by the granting authority, grants shall be administered through a written contractual agreement between the County and the party providing the service. All purchases made with grant funds shall comply with the terms and conditions of the grant and this policy. If the grant requirements conflict with this policy, the County Administrator may suspend those provisions of this policy only for the specific grant and for the duration of that grant. The department head is responsible to comply with purchases covered by grant funds.

Uniform Grant Guidance issued by the Federal Office of Management and Budget (OMB) outlined the following procurement standards for all dollars applied to federal grant programs and these guidelines shall be used for all purchases:

1. Micro Purchases (Items Less Than $10~~3~~,000)

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (2 CFR §200.67 Micro-purchase). To the extent practicable, the County entity shall distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the County entity considers the price to be reasonable. Purchases shall be made using the procedures established by the County Administrator.

2. Small Purchases (Items Between $10~~3~~,000 and $150,000):

Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold (less than $150,000). Purchases above $50,000 shall be reviewed by the County Administrator to identify if sealed bids would be appropriate. If small purchase procedures are used, price or rate quotations shall be obtained from a minimum of two qualified sources. Purchases shall be made using the procedures established by the County Administrator.

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3. Large Purchases (Items Greater Than $150,000):

All purchases valued at $150,000 or greater require sealed bids and shall follow the guidelines defined below and shall be made using the procedures established by the County Administrator.

Sealed Bid Guidelines

a. A complete, adequate, and realistic specification or purchase description is available;

b. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

c. Bids shall be solicited from two or more known suppliers, providing them sufficient response time prior to the date set for opening the bids, and for state, local, and tribal governments, the invitation for bids shall be publically advertised;

d. The invitation for bids, which will include any specifications and pertinent attachments, shall define the items or services in order for the bidder to properly respond;

e. All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids shall be opened publicly;

f. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest; and

g. Any or all bids may be rejected if there is a sound documented reason.

h. Requests for proposals shall be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals shall be considered to the maximum extent practical;

i. The County shall have an evaluation matrix of the proposals received and for selecting recipients;

j. Contracts shall be awarded to the responsible firm with price and other factors considered; and

k. The County entity may use competitive proposals for qualification based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. A/E professional services are not subject to lowest responsible bidder. This proposal cannot be used to purchase other types of services through A/E firms for projects outside the scope of the original RFP.

Large purchases shall fall into one of two categories as defined below:

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Construction Contracts
Note that a federally funded public works project shall follow the lower dollar threshold requirements of Wisconsin Statutes 66.0901 and 59.52(29) outlined in the public works projects section above. Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the lowest responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price.

Competitive Proposals for Non-Construction Contracts
The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. This method is generally used when conditions are not appropriate for the use of sealed bids.

Sole Source (Non-competitive Proposals):

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1. The item is available only from a single source;

2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

3. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the County entity; or

4. After solicitation of a number of sources, competition is determined inadequate.

It is the expectation of the Chippewa County Board of Supervisors that all purchases will be made under full and open competition except as provided in this section. Justification for other than full and open competition may be established by demonstrating one of the following:

a. Only One Responsible Source

The supplies or services required by the department or agency are available from only one responsible source and no other type of supplies or services will satisfy agency requirements. In the determination of only one responsible source, documentation shall cite specific reasons for such exemption, such as compatibility with existing equipment, professional services that involve specific knowledge or familiarity with County activities not otherwise available, or that only one supplier exists to provide particular goods or services.

b. Funding Specifications

The source of the funding, e.g. granting agency specifies a single source for goods or services. Documentation requesting sole source purchases shall include a copy of those provisions specifying this source.

c. Unusual and Compelling Urgency

The department or agency's need for the supplies or services is of such an unusual and compelling urgency that the County would be seriously injured unless the agency is permitted to limit the number of sources from which it solicits bids or proposals.

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Solicitation from as many potential sources as is practicable under the circumstances is required. This urgency may also extend to delays in procurement through other vendors that would be unacceptable to the county. This authority will not be approved if it is determined that the urgency is due to a lack of advance planning by the department or agency.

d. Emergency Purchase

Documentation for an emergency purchase shall include an explanation of the emergency, the financial or operational damage or risk of damage that may occur if needs are not satisfied immediately, why the needs were not or could not be anticipated so that goods or services could not have been purchased following standard procedures.

In all justifications made under this section, the requesting purchasing agent shall list the reason and process used for selecting the vendor and documentation supporting the cost in the absence of directly comparable market data.

Invoices

An invoice shall be itemized and the original provided to the Finance Division before any payment may be authorized. An invoice shall contain:

1. Itemized list of merchandise shipped;
2. Prices, terms, date, quantities and all other pertinent information about the purchase; and
3. All charges for delivery, freight listed separately from the merchandise.

Payment requests sent to the Finance Division shall be accompanied by the original invoice, including any supporting documentation. No payment may be made on pro forma invoices. All invoices shall be made out to Chippewa County with the goods and services shipped to Chippewa County.

Change Order

A written change order may be issued only by the department head with the approval of the Finance Director or his/her designee. Changes made by others in the purchasing process once an initial purchase has been approved are considered invalid and their issuance may be subject to disciplinary action.

Prepayments

No goods or services may be purchased using prepayments without the written authorization of the County Administrator or his/her designee.

SECTION 4: OTHER PURCHASING PROCESSES

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State Contract

If so, determined by the department head, the purchasing agent may use existing contracts bid by the State of Wisconsin and bypass the competitive bidding process outlined in this policy for purchases of less than $15,000. Purchases greater than $15,000 require prior approval by the County Administrator. For purposes of this policy, any purchase made from the State of Wisconsin cooperative purchase contract constitutes compliance with any competitive bidding requirements. Further, the State contract amount may be used as price comparisons for the purpose of the competitive bidding requirements for identical items.

Cooperative Purchasing

Departments may participate with a network of other governmental agencies for cooperative purchasing up to $15,000 which will meet the competitive bidding requirements.

Standard Contracts

Notwithstanding other provisions of this policy, if the Finance Director has standardized the purchasing of a good or service and has issued contracts for these goods or services, such goods or services shall be purchased from these vendors.

Petty Cash

The Finance Director shall approve any petty cash fund. Any cash fund shall be reconciled on a monthly basis, and no cash fund may have a balance greater than $300 without formal approval of the County Administrator. Purchases through the use of petty cash shall comply with all other requirements of this policy.

Credit Cards and Purchase Cards

The Finance Director shall approve any new application or credit limit increase for a Chippewa County issued credit card or purchase card.

Internet Purchasing

Purchasing agents may purchase via the Internet only with County credit cards and only if it can be determined that identical items at the same price cannot be purchased elsewhere. Purchases via the Internet shall comply with all other requirements of this policy.

Lease Agreements

All lease agreements shall follow the purchasing policy and shall be reviewed by the County Administrator via the contract approval process

Sales Tax Exemption

Chippewa County is exempt from Wisconsin State sales tax; employees shall provide sales tax exemption information for lodging when traveling on county business.

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SECTION 5: MISCELLANEOUS PROVISIONS

Disposal of Surplus Property

Supplies or equipment no longer serving a useful purpose shall be disposed of according to the Surplus Property policy.

Certificate of Insurance

A certificate of insurance is required by the County when contracts with a vendor for materials, equipment, construction, remodeling, supplies, or services, that vendor's activities and the goods provided create an inherent liability risk to the County. The contractor shall add "County of Chippewa, its officers, employees, and agents" as an additional insured under the commercial general, automobile and contractor's pollution liability and workers' compensation policies.

Certificates are required for contracted service vendors and require receipt of the certificate and continued renewal of the certificate while the contract exists. Internal audit shall periodically sample the service contracts to ensure compliance.

W-9 Form

Vendors doing business with the County shall provide a signed W-9 form to the Finance Division before payment will be authorized.

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