DRAFT

CHIPPEWA COUNTY

COUNTY BOARD

REGULAR MEETING

SEPTEMBER 9, 2025

CHIPPEWA COUNTY COURTHOUSE, RM 302

6:00 PM

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

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

https://youtube.com/live/5e5ua3Q2SZA?feature=share

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

3. ROLL CALL

Attendee Name	Organization	Title	Status	Arrived
Chuck Hull	Chippewa County	District 19, Chair	Present	
Jason Bergeron	Chippewa County	District 7, Vice-Chair	Present	
James Flater	Chippewa County	District 1	Present	
Pamela Guthman	Chippewa County	District 2	Present	
Duane Shoebridge	Chippewa County	District 3	Present	
Peter Gehring	Chippewa County	District 4	Present	
Dennis Bachman	Chippewa County	District 5	Present	
Timothy Goettl	Chippewa County	District 6	Present	
James Ericksen	Chippewa County	District 8	Present	
Joel Seidlitz	Chippewa County	District 9	Present	
Matthew Peterson	Chippewa County	District 10	Present	
Karen Lotts	Chippewa County	District 11	Present	
Charles Bomar	Chippewa County	District 12	Present	
Joseph Roshell	Chippewa County	District 13	Present	
David Kelly	Chippewa County	District 14	Present	
Lee Hennick	Chippewa County	District 15	Present	
Rocky Kempe	Chippewa County	District 16	Present	
George Rohmeyer	Chippewa County	District 17	Present	
Brian Flynn	Chippewa County	District 18	Absent	
James Meinen	Chippewa County	District 20	Present	
Kari Ives	Chippewa County	District 21	Present	

others present in room 302 were Andy Albarado, Leah Simington, Chris Elstran, Andy Bauer, Toni Hohlfelder, Scott Nabberfeld, Brady Seidlitz, Bobbie Jaeger, Sheriff Hakes, Paul Brenner, Jordan Hallingstad, Todd Pauls, Traci Bremness and Jaclyn Sadler

4. APPROVAL OF AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Charles Bomar, District 12
SECONDER:	Karen Lotts, District 11
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT:	Flynn

5. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

Leo Kurkowski spoke on Ordinance 08-25 - Highway S parking.
Mike Haanen spoke on Ordinance 08-25 - Highway S parking.
Jason Darley, co-owner of 1917, spoke on Ordinance 08-25 - Highway S parking.
William "Loopy" Kleich, co-owner of 1917, spoke on Ordinance 08-25 - Highway S parking.

6. CONSENT AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Flater, District 1
SECONDER:	Pamela Guthman, District 2
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT:	Flynn

1. Approval of Minutes

   County Board - Regular Meeting - Aug 12, 2025 6:00 PM

   County Board - Special Meeting - Aug 26, 2025 6:00 PM

2. AZO 07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette

3. AZO 08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette

4. AZO 09 - 25 : 2025-0009 Eckwright Rezone - Town of Lafayette

5. Upcoming Meetings:

   Tuesday, October 14, 2025 - 6 pm - Regular Meeting

   Thursday, November 6, 2025 - 6 pm - Budget Hearing

   Wednesday, November 12, 2025 - 6 pm - Regular Meeting - WI State Statute 59.11 (1)(a)

7. REPORTS

A. County Administrator Review and Update

B. General Reports

1. 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC
   April Anderson from Clifton Larson Allen, LLC presented the 2024 Audit Executive Summary to the board.

C. Department Reports

1. Monthly Claims - Jaclyn Sadler
   County Clerk, Jaclyn Sadler, informed the board that there were no new claims since the meeting.

2. Chippewa County Website and Agenda Management Software Update - Andy Bauer and Jaclyn Sadler
   Information Technology Director, Andy Bauer, and County Clerk, Jaclyn Sadler, provided an update to the board on the new website and agenda management software system. The board will receive more information and training at the October County Board meeting.

3. Finance Update (2nd Quarter) - Leah Simington
   Finance Director, Leah Simington, provided the 2nd quarter finance update to the board.

8. BUSINESS ITEMS

1. Res. 31 - 25 : Resolution To Establish Health Insurance Plan Funding For 2026 - Andy Albarado
   County Administrator, Andy Albarado, explained the resolution to the board and specifically explained the employee premiums and the four tier system.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Lee Hennick, District 15
SECONDER:	David Kelly, District 14
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT:	Flynn

2. Res. 32 - 25 : Resolution Delegating Authority To CA To Enter Into Settlement Agreements With Opioid Defendants - Todd Pauls
   County Administrator Andy Albarado explained the resolution to the board.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Pamela Guthman, District 2
SECONDER:	Joseph Roshell, District 13
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT:	Flynn

3. Ord. 07 - 25 : Ordinance To Amend Sections 12-09, 12-21, 12-71 And 12-72 Of The Code Re Stormwater Management - First Reading - Lynda Schweikert

   Trenton Shutter, Program Engineer, spoke on the ordinance amendments.

RESULT:	**FIRST READING**	**Next: 10/14/2025 6:00 PM**

4. Ord. 08 - 25 : Ordinance To Amend Section 58-34(a) Regarding No Parking Zones - First Reading - Chris Elstran

   Motion made by Supervisor Flater to send Ordinance 08-25 back to the Highway Committee for further discussions. Second made by Supervisor Roshell. All Supervisors present voted yes. 20 Yes, 0 No, 1 Absent (Supervisor Flynn)

RESULT:	**REVIEWED**	**Next: 9/24/2025 10:00 AM**

5. Facility Use Policy Revisions - Second Reading - Scott Nabbefeld

RESULT:	**APPROVED [19 TO 1]**
MOVER:	James Flater, District 1
SECONDER:	David Kelly, District 14
AYES:	Hull, Bergeron, Flater, Guthman, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
NAYS:	Shoebridge
ABSENT:	Flynn

6. 9006 : HR Policy Manual Revision to Conceal Carry Policy - Second Reading - Toni Hohlfelder

RESULT:	**APPROVED [19 TO 1]**
MOVER:	James Flater, District 1
SECONDER:	Charles Bomar, District 12
AYES:	Hull, Bergeron, Flater, Guthman, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
NAYS:	Shoebridge
ABSENT:	Flynn

7. 9081 : HR Policy Revisions - Care Navigation & Pets in the Workplace - Second Reading - Toni Hohlfelder

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Kari Ives, District 21
SECONDER:	Joseph Roshell, District 13
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT:	Flynn

8. The County Board will convene in Closed Session pursuant to Wisconsin State Statutes 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 and take possible action on tentative settlement in Rolling Hills Equine, Inc. v. Western Region Recovery and Wellness Consortium).

RESULT:	**APPROVED [17 TO 3]**
MOVER:	Pamela Guthman, District 2
SECONDER:	Peter Gehring, District 4
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Peterson, Bomar, Roshell, Hennick, Kempe, Rohmeyer, Meinen, Ives
NAYS:	Seidlitz, Lotts, Kelly
ABSENT:	Flynn

9. The County Board will Reconvene to Open Session

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Flater, District 1
SECONDER:	David Kelly, District 14
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT:	Flynn

10. Motion to approve the Settlement Agreement and Release and Purchase of Services Contract between the Western Region Recovery and Wellness Consortium and Rolling Hills Equine, Inc. as proposed, and to authorize the County Administrator adn Human Services Director to execute all necessary documents to effectuate the settlement and contract on behalf of the Western Region Recovery and Wellness Consortium.

RESULT:	**APPROVED [16 TO 4]**
MOVER:	Kari Ives, District 21
SECONDER:	Pamela Guthman, District 2
AYES:	Hull, Bergeron, Flater, Guthman, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Hennick, Kempe, Rohmeyer, Ives
NAYS:	Shoebridge, Gehring, Kelly, Meinen
ABSENT:	Flynn

9. COUNTY BOARD CHAIR APPOINTMENTS

10. COUNTY ADMINISTRATOR APPOINTMENTS

1. County Administrator Appointment - Criminal Justice Collaborating Council

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jason Bergeron, District 7, Vice-Chair
SECONDER:	David Kelly, District 14
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT:	Flynn

11. AGENDA ITEMS FOR FUTURE CONSIDERATION

12. ADJOURN

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Ericksen, District 8
SECONDER:	Karen Lotts, District 11
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT:	Flynn

DRAFT

CHIPPEWA COUNTY

COUNTY BOARD

REGULAR MEETING

AUGUST 12, 2025

CHIPPEWA COUNTY COURTHOUSE, RM 302

6:00 PM

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

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1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

3. ROLL CALL

Attendee Name	Organization	Title	Status	Arrived
Chuck Hull	Chippewa County	District 19, Chair	Present	
Jason Bergeron	Chippewa County	District 7, Vice-Chair	Present	
James Flater	Chippewa County	District 1	Present	
Pamela Guthman	Chippewa County	District 2	Present	
Duane Shoebridge	Chippewa County	District 3	Present	
Peter Gehring	Chippewa County	District 4	Absent	
Timothy Goettl	Chippewa County	District 6	Present	
James Ericksen	Chippewa County	District 8	Present	
Joel Seidlitz	Chippewa County	District 9	Present	
Matthew Peterson	Chippewa County	District 10	Present	
Karen Lotts	Chippewa County	District 11	Present	
Charles Bomar	Chippewa County	District 12	Present	
Joseph Roshell	Chippewa County	District 13	Present	
David Kelly	Chippewa County	District 14	Present	
Lee Hennick	Chippewa County	District 15	Present	
Rocky Kempe	Chippewa County	District 16	Absent	
George Rohmeyer	Chippewa County	District 17	Present	
Brian Flynn	Chippewa County	District 18	Present	
James Meinen	Chippewa County	District 20	Present	
Kari Ives	Chippewa County	District 21	Present	

others present in room 302 were Leah Simington, Andy Bauer, Bobbie Jaeger, Scott Nabbefeld, Chris Elstran, Trenton Shutter, Ketty Clow, Lynda Schweikert, Toni Hohlfelder, Todd Pauls, Andy Albarado, Traci Bremness and Jackie Sadler

4. APPROVAL OF AGENDA

Minutes Acceptance: Minutes of Aug 12, 2025 6:00 PM (Consent Agenda)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Charles Bomar, District 12
SECONDER:	Karen Lotts, District 11
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Flynn, Meinen, Ives
ABSENT:	Gehring, Kempe

5. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

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

6. CONSENT AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Pamela Guthman, District 2
SECONDER:	David Kelly, District 14
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Flynn, Meinen, Ives
ABSENT:	Gehring, Kempe

1. Approval of Minutes

   County Board - Regular Meeting - Jul 8, 2025 6:00 PM

7. REPORTS

A. County Administrator Review and Update

B. Department Reports

1. Monthly Claims - Jaclyn Sadler
   County Clerk, Jaclyn Sadler, informed the board there was one new claim since the last meeting and the information is listed in the packet.

C. General Reports

8. BUSINESS ITEMS

1. Res. 27 - 25 : Resolution To Approve Tax Levy For Salary Adjustments In 2026 - Andy Albarado
   Human Resources Director Toni Hohlfelder and County Administrator Andy Albarado presented the resolution to the board.

   Motion to amend line 62 to remove the word "may" and replace with the word "will" made by Supervisor Kelly and seconded by Supervisor Seidlitz. Motion to amend failed, 5 yes, 13 no. Supervisors voting Yes were Shoebridge, Roshell, Seidlitz, Kelly and Lotts. All other supervisors present voted no.

Minutes Acceptance: Minutes of Aug 12, 2025 6:00 PM (Consent Agenda)

RESULT:	**APPROVED [13 TO 5]**
MOVER:	James Flater, District 1
SECONDER:	Pamela Guthman, District 2
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Goettl, Ericksen, Peterson, Lotts, Bomar, Rohmeyer, Meinen, Ives
NAYS:	Seidlitz, Roshell, Kelly, Hennick, Flynn
ABSENT:	Gehring, Kempe

2. Res. 28 - 25 : Resolution To Create A Full-Time Social Worker Position in DHS for CLTS - Andy Albarado/Bobbie Jaeger
   County Administrator Andy Albarado presented the resolution to the board.

RESULT:	**APPROVED [17 TO 1]**
MOVER:	Kari Ives, District 21
SECONDER:	Brian Flynn, District 18
AYES:	Hull, Bergeron, Flater, Guthman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Flynn, Meinen, Ives
NAYS:	Shoebridge
ABSENT:	Gehring, Kempe

3. Res. 29 - 25 : Resolution To Create One Part-Time Elder Benefit Specialist In DHS - Andy Albarado/Bobbie Jaeger
   County Administrator Andy Albarado presented the resolution to the board.

RESULT:	**APPROVED [17 TO 1]**
MOVER:	James Flater, District 1
SECONDER:	Pamela Guthman, District 2
AYES:	Hull, Bergeron, Flater, Guthman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Flynn, Meinen, Ives
NAYS:	Shoebridge
ABSENT:	Gehring, Kempe

4. Res. 30 - 25 : Resolution To Create A Part-Time Legal Secretary Position in the District Attorney's Office - Andy Albarado/Wade Newell
   County Administrator Andy Albarado presented the resolution to the board.

Minutes Acceptance: Minutes of Aug 12, 2025 6:00 PM (Consent Agenda)

RESULT:	**APPROVED [16 TO 2]**
MOVER:	Kari Ives, District 21
SECONDER:	Lee Hennick, District 15
AYES:	Hull, Bergeron, Flater, Guthman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Hennick, Rohmeyer, Flynn, Meinen, Ives
NAYS:	Shoebridge, Kelly
ABSENT:	Gehring, Kempe

5. Ord. 06 - 25 : Ordinance to Amend Chapter 30, Article II of the Code of Ordinances Regarding Nonmetallic Mining - Second Reading - Lynda Schweikert
   Trenton Shutter, Project Engineer with Land Conservation and Forest Management, was available for questions on the second reading of the ordinance amendment.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Flater, District 1
SECONDER:	Charles Bomar, District 12
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Flynn, Meinen, Ives
ABSENT:	Gehring, Kempe

6. Facility Use Policy Revisions - First Reading - Scott Nabbefeld
   Facilities and Parks Director, Scott Nabbefeld, spoke on the policy revisions.

RESULT:	**FIRST READING**	**Next: 9/9/2025 6:00 PM**

7. HR Policy Manual Revision to Conceal Carry Policy - First Reading - Toni Hohlfelder
   Human Resources Director, Toni Hohlfedler, spoke on the policy revisions.

RESULT:	**FIRST READING**	**Next: 9/9/2025 6:00 PM**

8. HR Policy Revisions - Care Navigation & Pets in the Workplace - First Reading - Toni Hohlfelder
   Human Resources Director, Toni Hohlfedler, spoke on the policy revisions.

RESULT:	**FIRST READING**	**Next: 9/9/2025 6:00 PM**

9. COUNTY BOARD CHAIR APPOINTMENTS

1. County Board Chair Appointment - District 5 Supervisor

Minutes Acceptance: Minutes of Aug 12, 2025 6:00 PM (Consent Agenda)

RESULT:	**APPROVED [17 TO 1]**
MOVER:	James Flater, District 1
SECONDER:	Pamela Guthman, District 2
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Goettl, Ericksen, Seidlitz, Peterson, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Flynn, Meinen, Ives
NAYS:	Lotts
ABSENT:	Gehring, Kempe

2. Oath of Office - District 5 - Jaclyn Sadler
   County Clerk, Jaclyn Sadler, administered the oath of office to Dennis Bachman for the District 5 Supervisor position.

3. County Board Chair Appointment - Northern Regional Trail Advisory Committee (NoRTAC)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Charles Bomar, District 12
SECONDER:	David Kelly, District 14
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Flynn, Meinen, Ives
ABSENT:	Gehring, Kempe

10. COUNTY ADMINISTRATOR APPOINTMENTS

1. County Administrator Appointment - Highway Commissioner

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Flater, District 1
SECONDER:	Brian Flynn, District 18
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Flynn, Meinen, Ives
ABSENT:	Gehring, Kempe

2. County Administrator Appointment - Health & Human Services Board

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Kari Ives, District 21
SECONDER:	Karen Lotts, District 11
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Flynn, Meinen, Ives
ABSENT:	Gehring, Kempe

11. BUSINESS ITEMS

Minutes Acceptance: Minutes of Aug 12, 2025 6:00 PM (Consent Agenda)

1. The Board will convene in Closed Session pursuant to Wisconsin State Statutes Sec. 19.85(1)(e) "Deliberating or negotiating the purchase of public properties . . . or conducting other specified business, whenever competitive or bargaining reasons require a closed session" (Discuss and take possible action on Project Rabbit regarding potential purchase or lease of County-owned land designated for economic development).
   Closed session included the following people:
   - Andy Albarado
   - Leah Simington
   - Doug Clary
   - Todd Pauls
   - Brady Seidlitz
   - Traci Bremness
   - Jackie Sadler
   - Charlie Walker
   - Dennis Bachman
   - Representatives affiliated with Project Rabbit
   - All County Board Supervisors

RESULT:	**APPROVED [17 TO 1]**
MOVER:	Pamela Guthman, District 2
SECONDER:	James Flater, District 1
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Hennick, Rohmeyer, Flynn, Meinen, Ives
NAYS:	Kelly
ABSENT:	Gehring, Kempe

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

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Duane Shoebridge, District 3
SECONDER:	Karen Lotts, District 11
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Flynn, Meinen, Ives
ABSENT:	Gehring, Kempe

3. The Board will convene in Closed Session pursuant to Wisconsin State Statutes Sec. 19.85(1)(e) "Deliberating or negotiating the purchase of public properties . . . or conducting other specified business, whenever competitive or bargaining reasons require a closed session" (Report on potential site location(s) for future business park).
   Closed session included the following people:
   - Andy Albarado
   - Leah Simington
   - Doug Clary
   - Todd Pauls
   - Brady Seidlitz
   - Traci Bremness
   - Jackie Sadler

Minutes Acceptance: Minutes of Aug 12, 2025 6:00 PM (Consent Agenda)

- Charlie Walker
- Dennis Bachman
- Representatives affiliated with the Future Business Park Project
- All County Board Supervisors

RESULT:	**APPROVED [17 TO 1]**
MOVER:	Pamela Guthman, District 2
SECONDER:	Karen Lotts, District 11
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Hennick, Rohmeyer, Flynn, Meinen, Ives
NAYS:	Kelly
ABSENT:	Gehring, Kempe

4. The Board will reconvene to open session to continue with the agenda.
County Board Chair Hull adjourned the meeting at 9:49 pm

12. AGENDA ITEMS FOR FUTURE CONSIDERATION

13. ADJOURN

County Board Chair Hull adjourned the meeting at 9:49 pm

Minutes Acceptance: Minutes of Aug 12, 2025 6:00 PM (Consent Agenda)

DRAFT

CHIPPEWA COUNTY

COUNTY BOARD

SPECIAL MEETING

AUGUST 26, 2025

CHIPPEWA COUNTY COURTHOUSE, RM 302

6:00 PM

NOTE: THE COUNTY BOARD MEETING WILL NOT BE LIVE STREAMED.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

3. ROLL CALL

Attendee Name	Organization	Title	Status	Arrived
Chuck Hull	Chippewa County	District 19, Chair	Present	
Jason Bergeron	Chippewa County	District 7, Vice-Chair	Present	
James Flater	Chippewa County	District 1	Present	
Pamela Guthman	Chippewa County	District 2	Present	
Duane Shoebridge	Chippewa County	District 3	Absent	
Peter Gehring	Chippewa County	District 4	Present	
Dennis Bachman	Chippewa County	District 5	Present	
Timothy Goettl	Chippewa County	District 6	Present	
James Ericksen	Chippewa County	District 8	Present	
Joel Seidlitz	Chippewa County	District 9	Present	
Matthew Peterson	Chippewa County	District 10	Absent	
Karen Lotts	Chippewa County	District 11	Present	
Charles Bomar	Chippewa County	District 12	Present	
Joseph Roshell	Chippewa County	District 13	Present	
David Kelly	Chippewa County	District 14	Present	
Lee Hennick	Chippewa County	District 15	Present	
Rocky Kempe	Chippewa County	District 16	Absent	
George Rohmeyer	Chippewa County	District 17	Present	
Brian Flynn	Chippewa County	District 18	Absent	
James Meinen	Chippewa County	District 20	Present	
Kari Ives	Chippewa County	District 21	Present	

others present in room 302 were Andy Albarado, Leah Simington, Doug Clary, Todd Pauls, Traci Bremness and Jaclyn Sadler

4. APPROVAL OF AGENDA

Minutes Acceptance: Minutes of Aug 26, 2025 6:00 PM (Consent Agenda)

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Karen Lotts, District 11
SECONDER:	Pamela Guthman, District 2
AYES:	Hull, Bergeron, Flater, Guthman, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Meinen, Ives
ABSENT:	Shoebridge, Peterson, Kempe, Flynn

5. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

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

6. REPORTS

A. County Administrator Review and Update

B. Department Reports

C. General Reports

7. BUSINESS ITEMS

1. The Board will convene in Closed Session pursuant to Wisconsin State Statutes Sec. 19.85(1)(e) "Deliberating or negotiating the purchase of public properties…or conducting other specified business, whenever competitive or bargaining reasons require a closed session" (Discuss and take possible action on Purchase Agreement between Chippewa County and Project Rabbit for the sale of County-owned land designated for economic development).

RESULT:	**APPROVED [15 TO 2]**
MOVER:	Charles Bomar, District 12
SECONDER:	Peter Gehring, District 4
AYES:	Hull, Bergeron, Flater, Guthman, Gehring, Bachman, Goettl, Ericksen, Lotts, Bomar, Roshell, Hennick, Rohmeyer, Meinen, Ives
NAYS:	Seidlitz, Kelly
ABSENT:	Shoebridge, Peterson, Kempe, Flynn

2. The Board will reconvene to open session to take possible action on the closed session item and/or continue with the agenda.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	David Kelly, District 14
SECONDER:	Joseph Roshell, District 13
AYES:	Hull, Bergeron, Flater, Guthman, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Meinen, Ives
ABSENT:	Shoebridge, Peterson, Kempe, Flynn

Minutes Acceptance: Minutes of Aug 26, 2025 6:00 PM (Consent Agenda)

3. Motion to approve the Purchase Agreement between Chippewa County and Rogers Memorial Hospital, Inc. as proposed; to authorize Corporation Counsel to prepare all documents necessary to complete the transaction; and to authorize the County Administrator and County Clerk to execute all documents necessary to complete the transaction.
   A hard copy of the purchase agreement is on file in the County Clerk office.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Pamela Guthman, District 2
SECONDER:	James Flater, District 1
AYES:	Hull, Bergeron, Flater, Guthman, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Meinen, Ives
ABSENT:	Shoebridge, Peterson, Kempe, Flynn

8. AGENDA ITEMS FOR FUTURE CONSIDERATION

9. ADJOURN

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Ericksen, District 8
SECONDER:	Karen Lotts, District 11
AYES:	Hull, Bergeron, Flater, Guthman, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Lotts, Bomar, Roshell, Kelly, Hennick, Rohmeyer, Meinen, Ives
ABSENT:	Shoebridge, Peterson, Kempe, Flynn

Minutes Acceptance: Minutes of Aug 26, 2025 6:00 PM (Consent Agenda)

STATEMENT OF EXPLANATION
Amendatory Zoning Ordinance No. 07 - 25

LIS REZONE - TOWN OF LAFAYETTE

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 2, Certified Survey Map 1499, (parcel number 22808-1144-71499002), located in the SE ¼ of the SE ¼, Section 11, Township 28 North, Range 08 West. Town of Lafayette. Physical Address: 17894 51st Ave.

From: Agricultural **To:** Residential 1

Amendatory Zoning Ordinance No. 07 - 25

LIS REZONE - TOWN OF LAFAYETTE

Zoning Petition No:	2025-0011
Town Board Action:	August 18, 2025, Approve
Planning & Zoning Committee Public Hearing:	August 21, 2025
Recommendation from Planning & Zoning Committee:	Approve

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 on February 14, 2006, to be amended as follows:

LEGAL DESCRIPTION

Lot 2, Certified Survey Map 1499, (parcel number 22808-1144-71499002), located in the SE ¼ of the SE ¼, Section 11, Township 28 North, Range 08 West. Town of Lafayette. Physical Address: 17894 51st Ave.

From: Agricultural **To:** Residential 1

The new map, now dated, **September, 2025**, and land description are made a part of the Zoning Ordinance. All notations, references and other information shown upon said "zoning map" dated **September, 2025,** 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 **9th** day of **September, 2025**.

RESULT:	**APPROVED BY CONSENT VOTE [UNANIMOUS]**
MOVER:	James Flater, District 1
SECONDER:	Pamela Guthman, District 2
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT:	Brian Flynn

(Post: on August 7, 2025)
Chippewa County Website & County Clerk's Bulletin Board

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 public hearings will be held on **August 21, 2025,** beginning at **5:00 PM** at the Chippewa County Courthouse, Room 302, 711 N Bridge Street, Chippewa Falls, Wisconsin relative to the following petitions:

Rezone Petition: 2025-0009
Petitioner: Julie Eckwright **Agent:** Cory Pecha
Parcel number 22907-3234-00210000, located in the SE ¼ of the SW ¼, Section 32, Township 29 North, Range 07 West. Town of Lafayette. Property Address: 7109 County Hwy K.
From: Residential 2 **To:** Residential 1

Rezone Petition: 2025-0010
Petitioner: David & Renee Lis **Agent:** Jason Hiess/Hiess Loken Surveying
Lot 1, Certified Survey Map 1499 and Outlot 1, Kalien Acres, (parcel number 22808-1144-71499001A), which are located in the SE ¼ of the SE ¼, Section 11, Township 28 North, Range 08 West. Town of Lafayette. Physical Address: 17896 50th Ave.
From: Agricultural **To:** Residential 1

Rezone Petition: 2025-0011
Petitioner: David & Renee Lis **Agent:** Jason Hiess/Hiess Loken Surveying
Lot 2, Certified Survey Map 1499, (parcel number: 22808-1144-71499002) located in the SE ¼ of the SE ¼, Section 11, Township 28 North, Range 08 West. Town of Lafayette. Property Address: 17894 51st Ave.
From: Agricultural **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 this meeting.

Dated this **30th** day of **July**, 2025

Douglas Clary, Director
Department of Planning & Zoning
Chippewa County

Attachment: 2025-00011 Lis Rezone - Public Notices & Maps (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

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: July 30, 2025

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 a parcel of land that is 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 parcel associated with the rezone petition. If you have any questions regarding this rezone petition, please contact me at (715) 726-7941.

REZONE PETITION: #2025-0011
Petitioner: David & Renee Lis **Agent:** Jason Hiess/Hiess Loken Surveying
Lot 2, Certified Survey Map 1499, (parcel number 22808-1144-71499002), located in the SE ¼ of the SE ¼, Section 11, Township 28 North, Range 08 West. Town of Lafayette. Physical Address: 17894 51st Ave.

From: Agricultural **To:** Residential 1

THESE MEETINGS ARE OPEN TO THE PUBLIC:

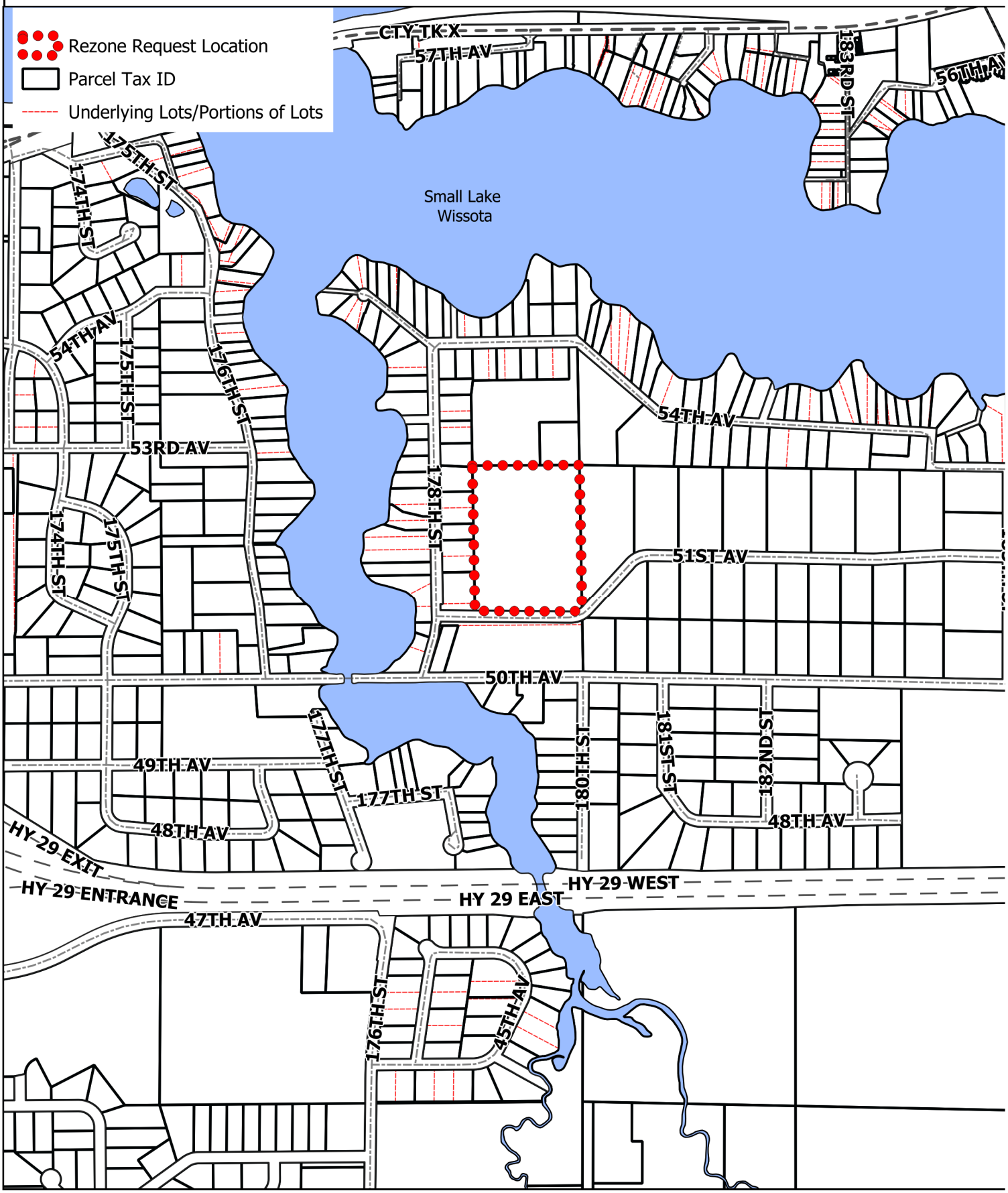
Lafayette Town Park, Recreation & Land Use Planning Commission (PRLPC):
The PRLPC will **REVIEW** this request on **August 11, 2025** at approximately **7:00 PM**. The PRLPC will make an **ADVISORY** recommendation to the Lafayette Town Board to approve or disapprove. This meeting will be held at the Lafayette Town Hall, 5765 197th Street, Chippewa Falls, Wisconsin 54729.

Lafayette Town Board:
The Town Board will **REVIEW** this request on **August 18, 2025** 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 **August 21, 2025** at **5:00 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 **September 9, 2025** at **6:00 PM** for their consideration. If the Planning & Zoning Committee disapproves, the petition will fail.

Attachment: 2025-00011 Lis Rezone - Public Notices & Maps (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

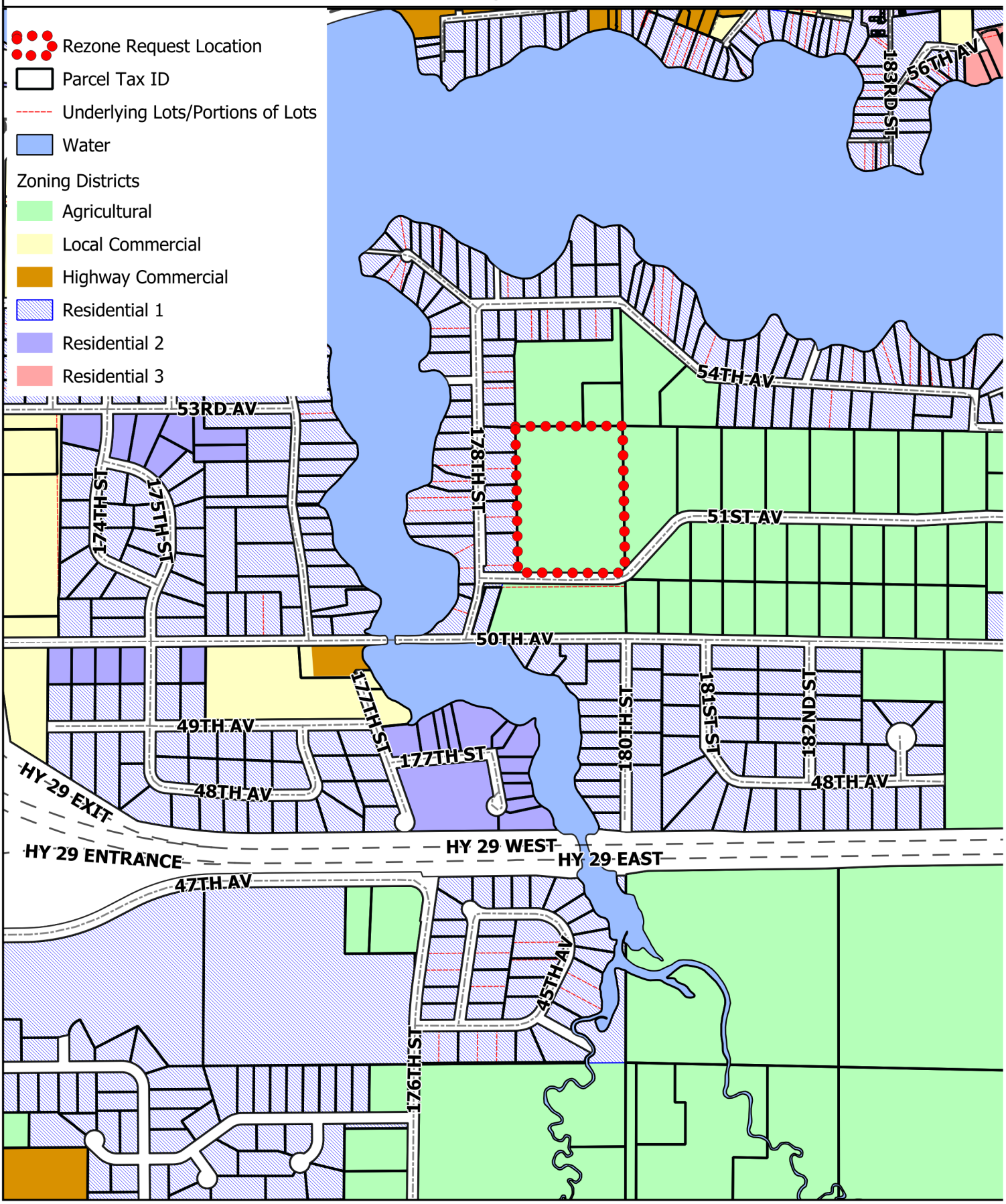
2025-0011 Lis Rezone Request
Location Map



Produced on July 30, 2025 by the Chippewa County Department of Planning & Zoning and is for reference purposes only.

Attachment: 2025-00011 Lis Rezone - Public Notices & Maps (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

2025-0011 Lis Rezone Request
Zoning Districts



Attachment: 2025-00011 Lis Rezone - Public Notices & Maps (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

Produced on July 30, 2025 by the Chippewa County Department of Planning & Zoning and is for reference purposes only

2025-0011 Lis Rezone Request
Aerial (2023)

Produced on July 30, 2025 by the Chippewa County Department of Planning & Zoning and is for reference purposes only.

Attachment: 2025-00011 Lis Rezone - Public Notices & Maps (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

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 •

2025 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: DAVID & RENEE LIS			Name: JASON HIESS-HIESS-LOKEN		
Mailing Address: 18038 54TH AVE			Mailing Address: 4905 W. PARK AVE		
City: CHIPPEWA FALLS	State: WI	Zip: 54729	City: CHIPPEWA FALLS	State: WI	Zip: 54729
Telephone: 715 - 579 - 5940			Telephone: 715-720-4000		
Email Address (Required): DAVIDLIS1@ICLOUD.COM			Email Address (Required): AL SURVEYE SBCGLOBAL.NET		
SECTION III: Parcel Information					
Town of: LAFAYETTE			Property Address: 17894 51ST AVE		
Parcel Number(s): 22808-1144-71499002			City: CHIPPEWA FALLS	State: WI	Zip: 54729
Existing Zoning District(s): AG			Proposed Zoning District(s): R-1		

GENERAL DIRECTIONS:

RECEIVED
JUL 23 2025

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 - 2025
   - ☒ 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:	Appeal Number: 2025-0011	Public Hearing Date: 8/21/25

Attachment: 2025-00011 Lis Rezone - Application (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

Chippewa County – 2025 Rezone Application

Once a completed application is received, the Chippewa County Department of Planning & Zoning will prepare a public hearing notice for your administrative appeal. The public hearing notice will be posted to the Chippewa County Website and the County Clerks bulletin board. In addition, your neighbors, the Town Board and any applicable county or state agency(s) will also be notified. At the 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 opposition or support of your request.

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

(A) 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.

(B) 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.

(C) Describe the present and, if known, any proposed improvements on each parcel of land.

(D) Explain why you are requesting to rezone of each parcel. Please identify the proposed use of each parcel.

(E) 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).

(F) 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 - 2025

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 ensure 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:

	2025 - Thursdays											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Applications Due @ 12:00 Noon	12-26	01-23	02-20	03-27	04-24	05-22	06-26	07-24	08-21	09-25	10-23	11-20
Public Hearing/Meeting (Thu)	01-23	02-20	03-20	04-24	05-22	06-19	07-24	08-21	09-18	10-23	11-20	12-18
County Board Meeting (Tues)	02-11	03-11	04-08	05-13	06-10	07-08	08-12	09-09	10-14	11-11	12-09	01-13

Note: Typically, the Planning & Zoning Committee meetings start at 5:00 PM on the designated dates above.
Note: No Committee meeting in April due to the Spring Election.

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.

(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) The public hearing notice will be posted to the Chippewa County Website and the County Clerks bulletin board detailing the request and the date and time of the Public Hearing.

Attachment: 2025-00011 Lis Rezone - Application (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

(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: Jan R H / AGENT Date: 7-22-2025
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
Wisconsin DNR
US Army Corp of Engineers
Wisconsin DOT

Attachment: 2025-00011 Lis Rezone - Application (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

HIESS-LOKEN & ASSOCIATES, LLC

Professional Land Surveying

Established 1977

J. F. Hiess, P.L.S. 1945-2012

OFFICE: 715-720-4000
715-832-3300
hlsurvey@sbcglobal.net
www.hiess-loken.com

4905 WEST PARK AVENUE
CHIPPEWA FALLS, WI 54729

July 22, 2025

Mr. Doug Clary
Chippewa Co. Zoning Admin.
711 N. Bridge St.
Room 009
Chippewa Falls, WI 54729

RECEIVED
JUL 23 2025

Dear Doug,

I, Jason Hiess, P.L.S., representing David and Renee Lis, hereby request that the lands shown on the attached parcel map namely, parcel number: 22808-1444-71499002, being part of lot 2, CSM No. 1499, SE-SE, Section 11, T28N, R8W, Town of Lafayette, be re-zoned from the Agricultural District to the Residential-1 District. The parcel currently has a single-family residence and out buildings on it.

The adjoining parcels are zoned: northerly, easterly, southerly AG, and westerly R-1. Please see the attached exhibits.

Re-zoning is the first step of many in the development of these lands. These lands will become part of a Certified Survey Map and or a State Plat. I will work with your office and the Town of Lafayette to ensure all applicable ordinances are addressed during the creation of the new parcels.

Please schedule the appropriate meetings and reviews to accomplish this rezoning. Also please send me and my clients notifications of those meetings.

If you have any questions or need supplemental information, please feel free to contact me.

Thank you.

Respectfully submitted,

Jason R. Hiess, P.L.S.

Attachments and fees incl.
Cc Davie & Renee Lis

K:\DRAWINGS\AAA2025 PROJECTS FOLDER\DAVID LIS\KALIEN HOUSE LOT\LIS251 REZONE 2 7-22-25.docx

Attachment: 2025-00011 Lis Rezone - Application (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

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4905 WEST PARK AVENUE
CHIPPEWA FALLS, WI 54729

Schedule of exhibits

1) 2025 rezone application and supporting letter

2) parcel map showing site of proposed rezone

3) parcel map with current zoning, showing site of proposed rezone

4) certified survey map number 1499

5) possible division of site after rezone, subject to change. Shown lots to be created by C.S.M. and or State Plat.

Attachment: 2025-00011 Lis Rezone - Application (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

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4905 WEST PARK AVENUE
CHIPPEWA FALLS, WI 54729

Part 1: general questions related to the request

(A) the applicants, David and Renee Lis, have title to the parcels, see exhibit 2

(B) the parcels are identified on exhibits 2-4

(C) the present parcel contains a single-family house and out buildings, upon completion of the rezoning, a CSM and or State Plat will be utilized to create lots for future single-family homes

(D) this request is being made to allow for the creation of parcels meeting the Town of Lafayette lot size requirement of 30,000 square feet. The proposed use of each parcel is single family homes

(E) this rezoning and subsequent land division is compatible with the R-1 zoning to the west, although the lands south and east are currently zoned AG, the adjacent parcels only have single family homes on them

(F) the current parcel is approximately 14.0 acres but only contains a single house, rezoning and dividing the parcel will allow for better use of the land in relationship to housing. The future housing will increase the tax base for both the Town of Lafayette and Chippewa County. The future lots will utilize existing roads and a new, approximate 280 foot road with a cul-de-sac. The additional roadway should not adversely affect Town road crews in respect to maintenance and snow plowing

Attachment: 2025-00011 Lis Rezone - Application (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

PIN: 22808-1144-71499002 Computer Number: 034-1404.2000
Owner Name: DAVID LIS
Owner Address: 18038 54TH AVE
Owner Address: CHIPPEWA FALLS WI, 54729
Physical Address: 17894 51ST AVE CHIPPEWA FALLS 54729
GIS Acres: 14.0 Deed Acres: 14.0
School Code: 1092
Assessed Value: 658200 Fair Market Value: 701900
Description: SE SE LOT 2 OF CERT SUR MAP #1499 IN V6 P119 DOC #561009
EX 66' WIDE ROAD FOR KALIEN ACRES & EX OUTLOT 1 OF KALIEN ACRES &
COM @ SW COR, N 19 D E 21.25', N 73.40' TO BEG; N 42.14', S
89 D E 216.10', S 47.29', N 88 D W TO POB-SEE COMP #1616.1000

N

2

Scale = 1":255'
Printed 07/22/20

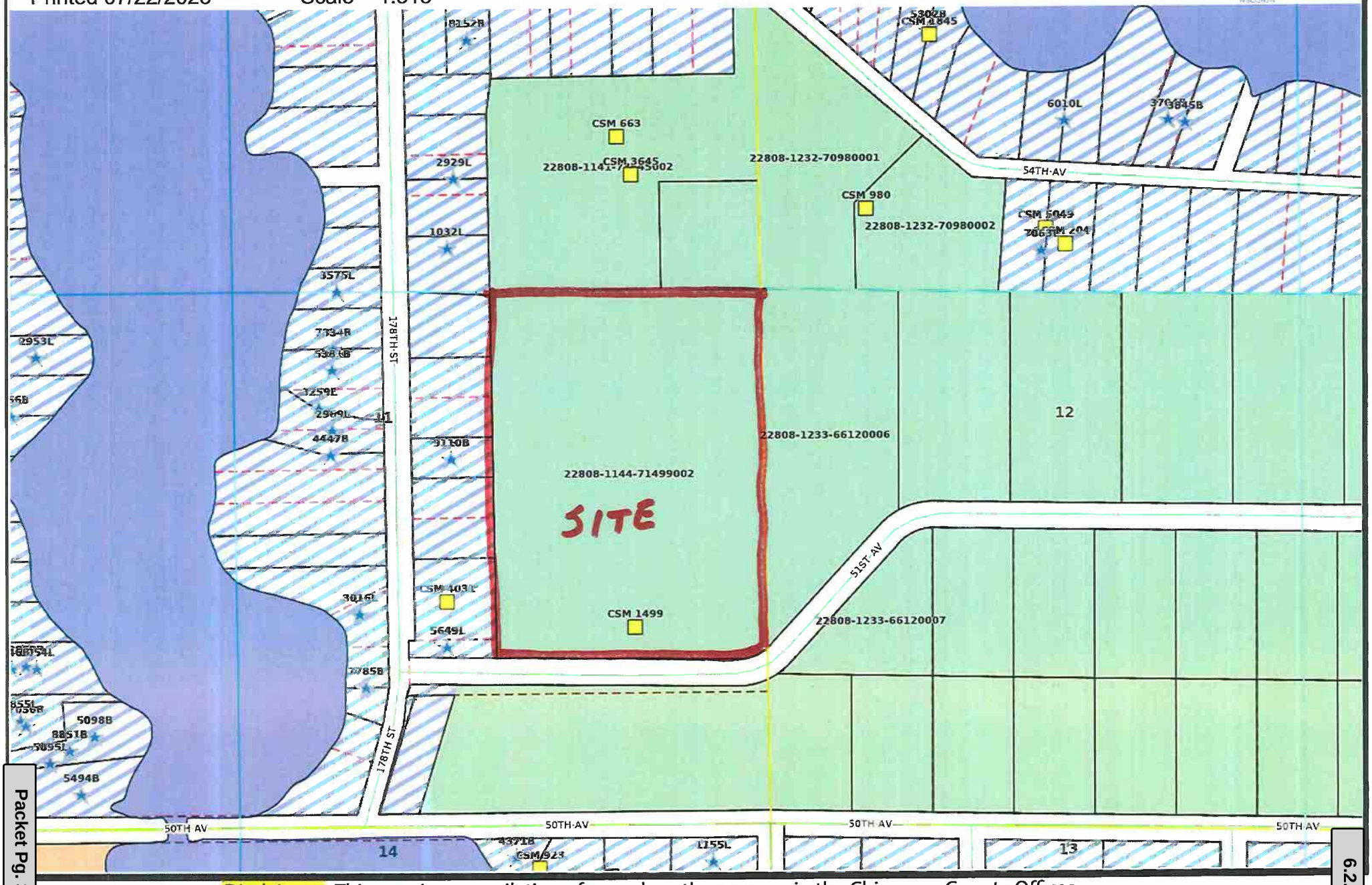
Disclaimer: This map is a compilation of records as they appear in the Chippewa County Offices affecting the area shown and is to be used only for reference purposes.

Attachment: 2025-00011 Lis Rezone - Application (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

Map

3

Printed 07/22/2025 Scale = 1:315'



Disclaimer: This map is a compilation of records as they appear in the Chippewa County Offices

Attachment: 2025-00011 Lis Rezone - Application (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

561009

4

CHIPPEWA CO. CERTIFIED SURVEY

INDEXED /

MAP NO. 1499

REGISTERS OFFICE) SS.
CHIPPEWA FALLS, WIS.)
RECEIVED FOR RECORD
THE 26th DAY OF March
A.D. 1997 AT 10:10 O'CLOCK
A M. AND RECORDED IN VOL. 6
OF THE CERTIFIED SURVEY MAPS
PAGE 119-120
Margo L Geissler
REGISTER

BEING PART OF THE SE 1/4 OF THE SE 1/4 OF SECTION 11, TOWNSHIP 28 NORTH, RANGE 8 WEST, TOWN OF LAFAYETTE, CHIPPEWA COUNTY, WISCONSIN.

LEGEND

O SET 1" x 24" IRON PIPE WEIGHING 1.68 LBS. / LINEAL FOOT

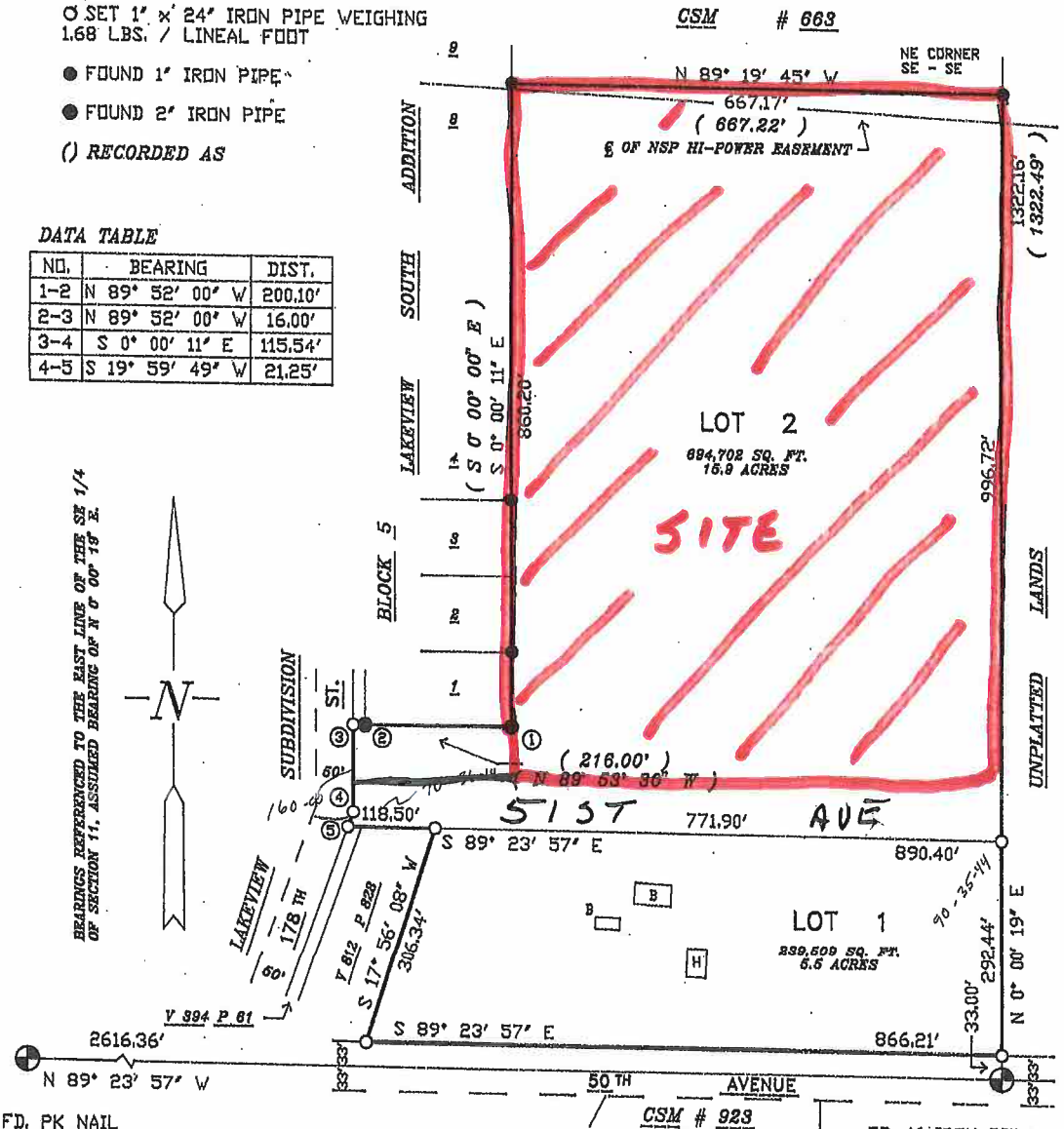
● FOUND 1" IRON PIPE

● FOUND 2" IRON PIPE

() RECORDED AS

DATA TABLE

NO.	BEARING	DIST.
1-2	N 89° 52' 00" W	200.10'
2-3	N 89° 52' 00" W	16.00'
3-4	S 0° 00' 11" E	115.54'
4-5	S 19° 59' 49" W	21.25'



SCALE : 1" = 200'

0' 50' 100' 200' 400'

WISCONSIN
JOHN D. MICKOW
S-2012
CHIPPEWA FALLS, WI
3/24/97
LAND SURVEYOR

5.5 AC
± 30000
7.98 LOTS

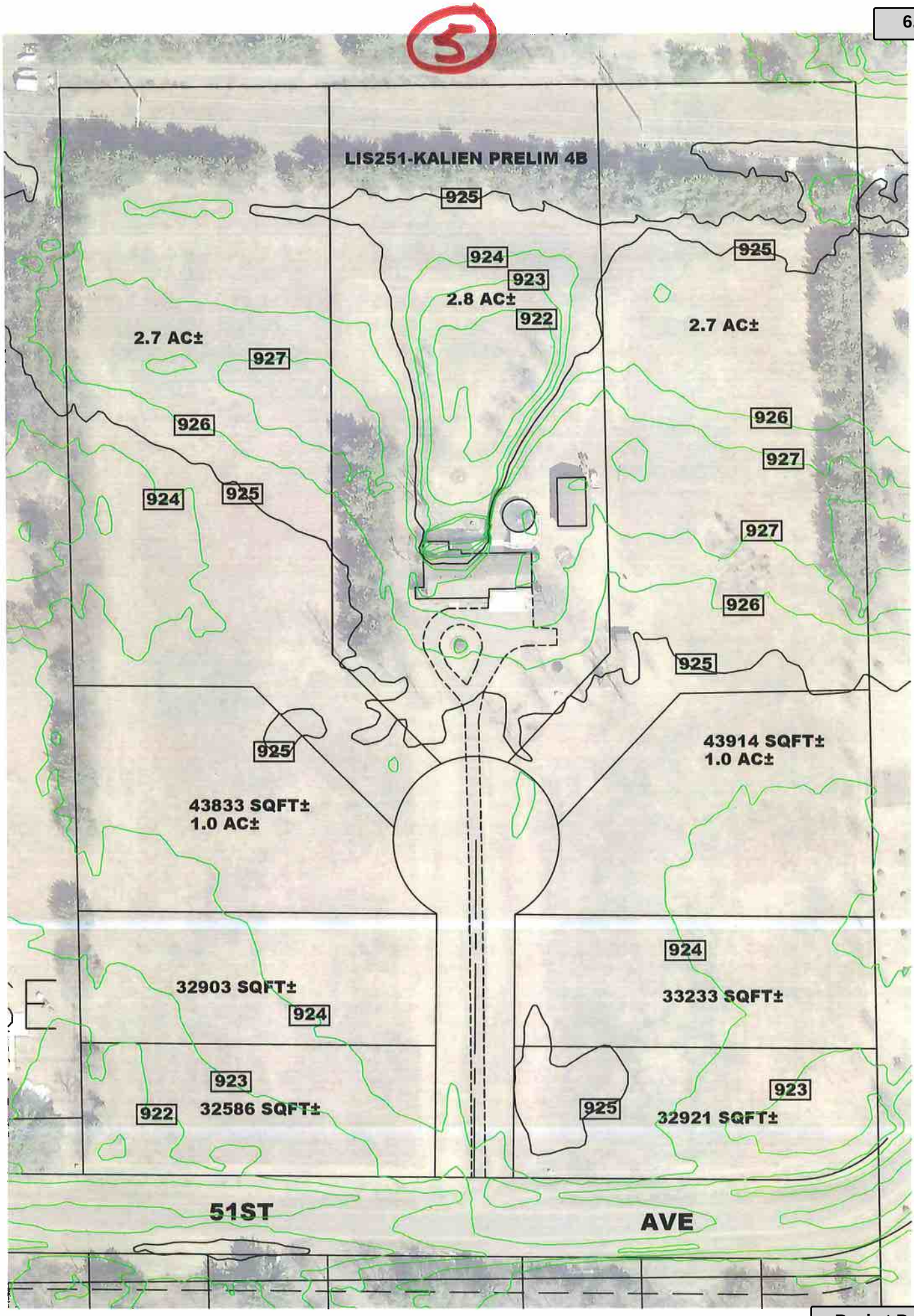
DATE APPROVED 3-25-97
CHIPPEWA COUNTY ZONING AGENCY
BY

SHEET 1 OF 2

12.00 PP

R-12

Attachment: 2025-00011 Lis Rezone - Application (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)



Attachment: 2025-00011 Lis Rezone - Application (07 - 25 : 2025-0011 Lis Rezone - Town of Lafayette)

STATEMENT OF EXPLANATION
Amendatory Zoning Ordinance No. 08 - 25

LIS REZONE - TOWN OF LAFAYETTE

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, Certified Survey Map 1499 and Outlot 1, Kalien Acres, (parcel number 22808-1144-71499001A), which are located in the SE ¼ of the SE ¼, Section 11, Township 28 North, Range 08 West. Town of Lafayette. Physical Address: 17896 50th Ave.

From: Agricultural **To:** Residential 1

Amendatory Zoning Ordinance No. 08 - 25

LIS REZONE - TOWN OF LAFAYETTE

Zoning Petition No:	2025-0010
Town Board Action:	August 18, 2025, Approve
Planning & Zoning Committee Public Hearing:	August 21, 2025
Recommendation from Planning & Zoning Committee:	Approve with Condition

Comments/Conditions: All new driveway access shall be from 51st Avenue.

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

Lot 1, Certified Survey Map 1499 and Outlot 1, Kalien Acres, (parcel number 22808-1144-71499001A), which are located in the SE ¼ of the SE ¼, Section 11, Township 28 North, Range 08 West. Town of Lafayette. Physical Address: 17896 50th Ave.

From: Agricultural **To:** Residential 1

The new map, now dated **September 9, 2025,** and land description are made a part of the Zoning Ordinance. All notations, references and other information shown upon said "zoning map" dated **September 9, 2025,** 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 **9th** day of **September, 2025**.

RESULT:	**APPROVED BY CONSENT VOTE [UNANIMOUS]**
MOVER:	James Flater, District 1
SECONDER:	Pamela Guthman, District 2
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT:	Brian Flynn

(Post: on August 7, 2025)
Chippewa County Website & County Clerk's Bulletin Board

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 public hearings will be held on **August 21, 2025,** beginning at **5:00 PM** at the Chippewa County Courthouse, Room 302, 711 N Bridge Street, Chippewa Falls, Wisconsin relative to the following petitions:

Rezone Petition: 2025-0009
Petitioner: Julie Eckwright **Agent:** Cory Pecha
Parcel number 22907-3234-00210000, located in the SE ¼ of the SW ¼, Section 32, Township 29 North, Range 07 West. Town of Lafayette. Property Address: 7109 County Hwy K.
From: Residential 2 **To:** Residential 1

Rezone Petition: 2025-0010
Petitioner: David & Renee Lis **Agent:** Jason Hiess/Hiess Loken Surveying
Lot 1, Certified Survey Map 1499 and Outlot 1, Kalien Acres, (parcel number 22808-1144-71499001A), which are located in the SE ¼ of the SE ¼, Section 11, Township 28 North, Range 08 West. Town of Lafayette. Physical Address: 17896 50th Ave.
From: Agricultural **To:** Residential 1

Rezone Petition: 2025-0011
Petitioner: David & Renee Lis **Agent:** Jason Hiess/Hiess Loken Surveying
Lot 2, Certified Survey Map 1499, (parcel number: 22808-1144-71499002) located in the SE ¼ of the SE ¼, Section 11, Township 28 North, Range 08 West. Town of Lafayette. Property Address: 17894 51st Ave.
From: Agricultural **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 this meeting.

Dated this **30th** day of **July**, 2025

Douglas Clary, Director
Department of Planning & Zoning
Chippewa County

Attachment: 2025-0010 Lis Rezone Request - Public Notices & Maps (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

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: July 30, 2025

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: #2025-0010

Petitioner: David & Renee Lis **Agent:** Jason Hiess/Hiess-Loken Surveying

Lot 1, Certified Survey Map 1499 and Outlot 1, Kalien Acres, (parcel number 22808-1144-71499001A), which are located in the SE ¼ of the SE ¼, Section 11, Township 28 North, Range 08 West. Town of Lafayette. Physical Address: 17896 50th Ave.

From: Agricultural **To:** Residential 1

THESE MEETINGS ARE OPEN TO THE PUBLIC:

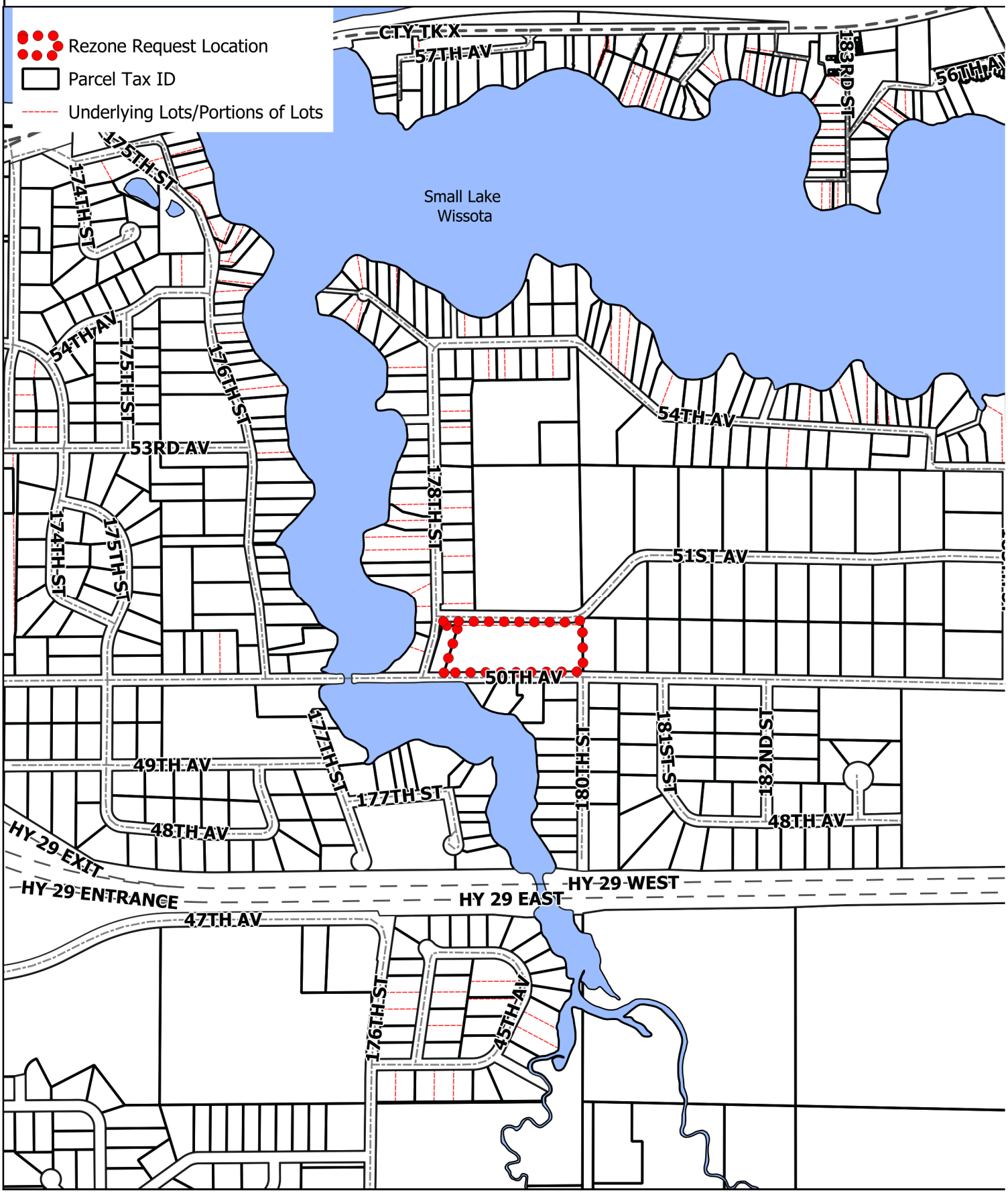
Lafayette Town Park, Recreation & Land Use Planning Commission (PRLPC):
The PRLPC will **REVIEW** this request on **August 11, 2025** at approximately **7:00 PM**. The PRLPC will make an **ADVISORY** recommendation to the Lafayette Town Board to approve or disapprove. This meeting will be held at the Lafayette Town Hall, 5765 197th Street, Chippewa Falls, Wisconsin 54729.

Lafayette Town Board:
The Town Board will **REVIEW** this request on **August 18, 2025** 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 **August 21, 2025** at **5:00 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 **September 9, 2025** at **6:00 PM** for their consideration. If the Planning & Zoning Committee disapproves, the petition will fail.

Attachment: 2025-0010 Lis Rezone Request - Public Notices & Maps (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

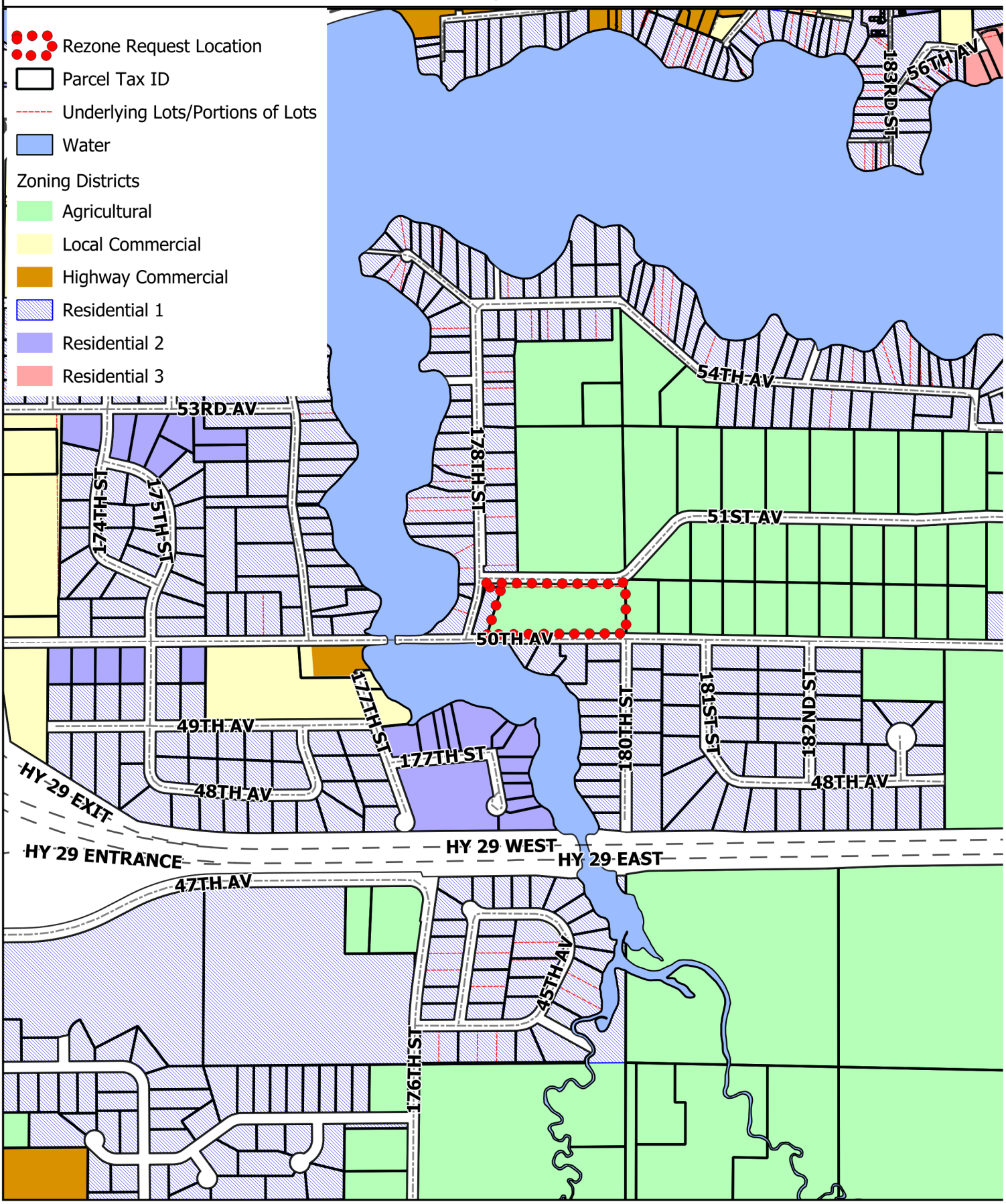
2025-0010 Lis Rezone Request
Location Map



Attachment: 2025-0010 Lis Rezone Request - Public Notices & Maps (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

Produced on July 30, 2025 by the Chippewa County Department of Planning & Zoning and is for reference purposes only.

2025-0010 Lis Rezone Request
Zoning Districts



Attachment: 2025-0010 Lis Rezone Request - Public Notices & Maps (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

Produced on July 30, 2025 by the Chippewa County Department of Planning & Zoning and is for reference purposes only

2025-0010 Lis Rezone Request
Aerial (2023)

Produced on July 30, 2025 by the Chippewa County Department of Planning & Zoning and is for reference purposes only.

Attachment: 2025-0010 Lis Rezone Request - Public Notices & Maps (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

(1)

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 •

2025 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: DAVID & RENEE LIS			Name: JASON HIESS - HIESS-LOKEN		
Mailing Address: 18038 54TH AVE			Mailing Address: 4905 W. PARK AVE		
City: CHIPPEWA FALLS	State: WI	Zip: 54729	City: CHIPPEWA FALLS	State: WI	Zip: 54729
Telephone: 715-579-5940			Telephone: 715-720-4000		
Email Address (Required): DAVIDLIS1@ICLOUD.COM			Email Address (Required): HLSURVEY@SBCGLOBAL.NET		
SECTION III: Parcel Information					
Town of: LAFAYETTE			Property Address: 17896 50TH AVE		
Parcel Number(s): 22808-1144-71499001A			City: CHIPPEWA FALLS	State: WI	Zip: 54729
Existing Zoning District(s): AG			Proposed Zoning District(s): R-1		

GENERAL DIRECTIONS:

RECEIVED
JUL 23 2025

1. **Complete** this Application form and the required four (4) parts:
   - [x] Part 1: General Questions related to the request
   - [x] Part 2: Planning & Zoning Committee Schedule - 2025
   - [x] Part 3: General Rezoning Process
   - [x] 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:	Appeal Number: 2025-0010	Public Hearing Date: 8-21-25

Attachment: 2025-0010 Lis Rezone Request - Application (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

Chippewa County – 2025 Rezone Application

Once a completed application is received, the Chippewa County Department of Planning & Zoning will prepare a public hearing notice for your administrative appeal. The public hearing notice will be posted to the Chippewa County Website and the County Clerks bulletin board. In addition, your neighbors, the Town Board and any applicable county or state agency(s) will also be notified. At the 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 opposition or support of your request.

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

(A) 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.

(B) 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.

(C) Describe the present and, if known, any proposed improvements on each parcel of land.

(D) Explain why you are requesting to rezone of each parcel. Please identify the proposed use of each parcel.

(E) 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).

(F) 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 - 2025

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 ensure 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:

	2025 - Thursdays											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Applications Due @ 12:00 Noon	12-26	01-23	02-20	03-27	04-24	05-22	06-26	07-24	08-21	09-25	10-23	11-20
Public Hearing/Meeting (Thu)	01-23	02-20	03-20	04-24	05-22	06-19	07-24	08-21	09-18	10-23	11-20	12-18
County Board Meeting (Tues)	02-11	03-11	04-08	05-13	06-10	07-08	08-12	09-09	10-14	11-11	12-09	01-13

Note: Typically, the Planning & Zoning Committee meetings start at 5:00 PM on the designated dates above.
Note: No Committee meeting in April due to the Spring Election.

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.

(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) The public hearing notice will be posted to the Chippewa County Website and the County Clerks bulletin board detailing the request and the date and time of the Public Hearing.

Attachment: 2025-0010 Lis Rezone Request - Application (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

(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: Jan R Hu / AGENT Date: 7-12-2025
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
Wisconsin DNR
US Army Corp of Engineers
Wisconsin DOT

Attachment: 2025-0010 Lis Rezone Request - Application (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

HIESS-LOKEN & ASSOCIATES, LLC

Professional Land Surveying

Established 1977

J. F. Hiess, P.L.S. 1945-2012

OFFICE: 715-720-4000
715-832-3300
hlsurvey@sbcglobal.net
www.hiess-loken.com

4905 WEST PARK AVENUE
CHIPPEWA FALLS, WI 54729

July 12, 2025

RECEIVED
JUL 23 2025

Mr. Doug Clary
Chippewa Co. Zoning Admin.
711 N. Bridge St.
Room 009
Chippewa Falls, WI 54729

Dear Doug,

I, Jason Hiess, P.L.S., representing David and Renee Lis, hereby request that the lands shown on the attached parcel map namely, parcel number: 22808-1444-71499001A, located in CSM No. 1499 and part of out lot 1, Kalien Acres, SE-SE, Section 11, T28N, R8W, Town of Lafayette, be re-zoned from the Agricultural District to the Residential-1 District. The parcel currently has a single-family residence and out buildings on it.

The adjoining parcels are zoned: northerly, easterly AG, southerly and westerly R-1. Please see the attached exhibits.

Re-zoning is the first step of many in the development of these lands. These lands will become part of a Certified Survey Map. I will work with your office and the Town of Lafayette to ensure all applicable ordinances are addressed during the creation of the new parcels.

Please schedule the appropriate meetings and reviews to accomplish this rezoning. Also please send me and my clients notifications of those meetings.

If you have any questions or need supplemental information, please feel free to contact me.

Thank you.

Respectfully submitted,

Jason R. Hiess, P.L.S.

Attachments and fees incl.
Cc Davie & Renee Lis

Attachment: 2025-0010 Lis Rezone Request - Application (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

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4905 WEST PARK AVENUE
CHIPPEWA FALLS, WI 54729

Schedule of exhibits

1) 2025 rezone application and supporting letter

2) parcel map showing site of proposed rezone

3) parcel map with current zoning, showing site of proposed rezone

4) certified survey map number 1499

5) portion of Kalie Acres showing a portion of outlot 1

6) possible division of site after rezone, subject to change. Shown lots 1-2-3-4 to be created by C.S.M., parcel 5 to be sold to the adjoining land owner to the west, by metes and bound description.

Attachment: 2025-0010 Lis Rezone Request - Application (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

HIESS-LOKEN & ASSOCIATES, LLC

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Established 1977

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www.hiess-loken.com

4905 WEST PARK AVENUE
CHIPPEWA FALLS, WI 54729

Part 1: general questions related to the request

(A) the applicants, David and Renee Lis, have title to the parcels, see exhibit 2

(B) the parcels are identified on exhibits 2-5

(C) the present parcels contain a single-family house and out buildings, upon completion of the rezoning, a CSM will be utilized to create lots for future single-family homes

(D) this request is being made to allow for the creation of parcels meeting the Town of Lafayette lot size requirement of 30,000 square feet. The proposed use of each parcel is single family homes

(E) this rezoning and subsequent land division is compatible with the R-1 zoning to the south and west, although the lands north and east are currently zoned AG, the adjacent parcel only have single family homes on them

(F) the current parcel is approximately 5.9 acres but only contains a single house, rezoning and dividing the parcel will allow for better use of the land in relationship to housing. The future housing will increase the tax base for both the Town of Lafayette and Chippewa County. The future lots will utilize existing roads and will not place a further burden on road crews in the aspect of maintenance and snow plowing

Attachment: 2025-0010 Lis Rezone Request - Application (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

PIN: 22808-1144-71499001A Computer Number: 034-1404.1000
Owner Name: DAVID LIS
Owner Address: 18038 54TH AVE
Owner Address: CHIPPEWA FALLS WI, 54729
Physical Address: 17896 50TH AVE CHIPPEWA FALLS 54729
GIS Acres: 5.9 Deed Acres: 5.9
School Code: 1092
Assessed Value: Fair Market Value:
Description: SE SE LOT 1 OF CERT SUR MAP #1499 IN V6 P119 DOC #561009 & KALIEN ACRES OUTLOT 1 STRIP LYING BETWEEN KALIEN ACRES DR & LOT 1 OF CS PARCEL FOR 2026 ASSESSMENT

(2)

N

Scale = 1":281'
Printed 07/12/2(

Attachment: 2025-0010 Lis Rezone Request - Application (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

Disclaimer: This map is a compilation of records as they appear in the Chippewa County Offices affecting the area shown and is to be used only for reference purposes.

Map

Printed 07/12/2025 Scale = 1:140'

Disclaimer: This map is a compilation of records as they appear in the Chippewa County Offices affecting the area shown and is to be used only for reference purposes.

(4)

561009

CHIPPEWA CO. CERTIFIED SURVEY

INDEXED /

MAP NO. 1499

REGISTERS OFFICE) SS.
CHIPPEWA FALLS, WIS.)
RECEIVED FOR RECORD
THE 26th DAY OF March
A.D. 1997 AT 10:10 O'CLOCK
A M. AND RECORDED IN VOL. 6
OF THE CERTIFIED SURVEY MAPS
PAGE 119-120
Marge L Geissler
REGISTER

BEING PART OF THE SE 1/4 OF THE SE 1/4 OF SECTION 11, TOWNSHIP 28 NORTH, RANGE 8 WEST, TOWN OF LAFAYETTE, CHIPPEWA COUNTY, WISCONSIN.

LEGEND

○ SET 1" x 24" IRON PIPE WEIGHING 1.68 LBS. / LINEAL FOOT

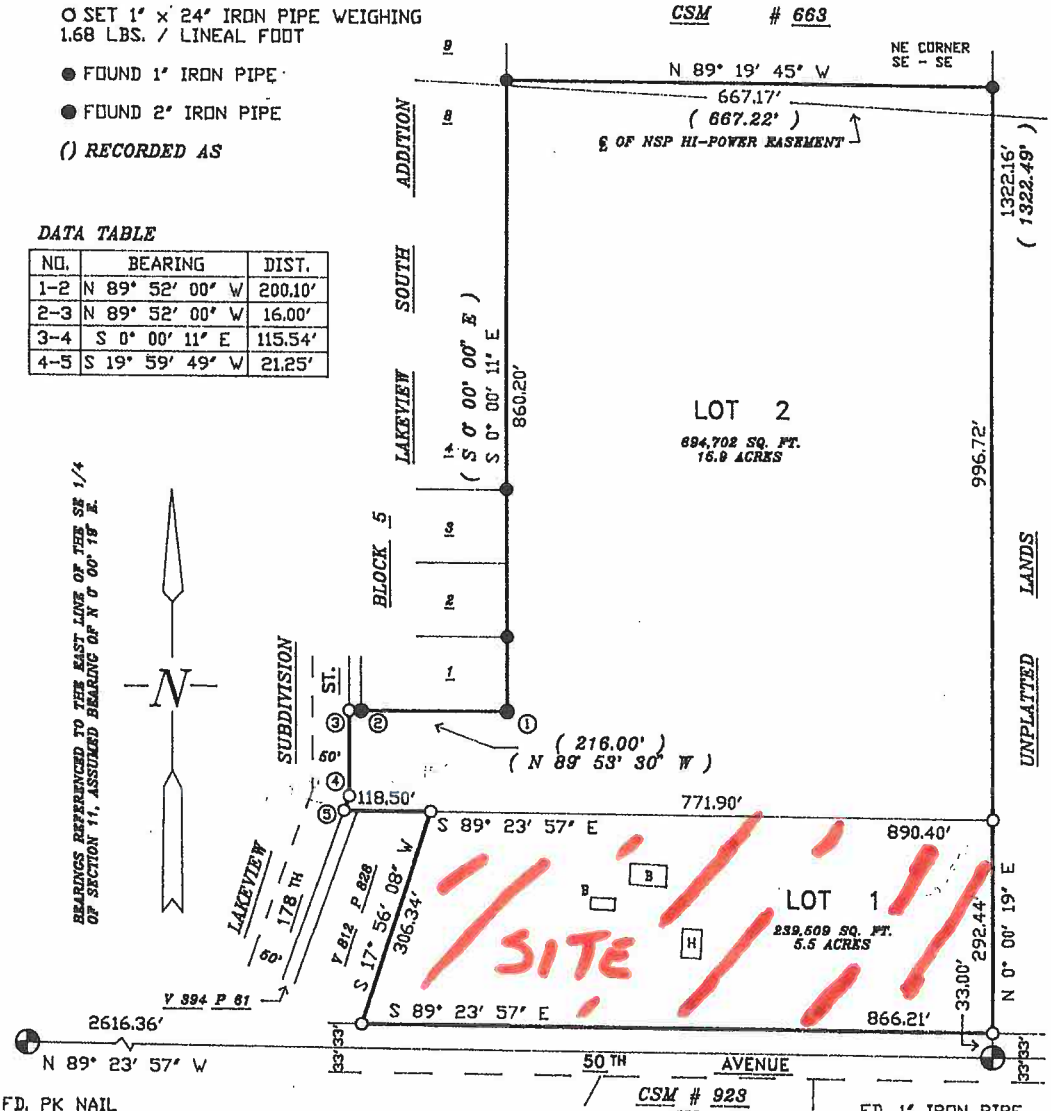
● FOUND 1" IRON PIPE

● FOUND 2" IRON PIPE

() RECORDED AS

DATA TABLE

NO.	BEARING	DIST.
1-2	N 89° 52' 00" W	200.10'
2-3	N 89° 52' 00" W	16.00'
3-4	S 0° 00' 11" E	115.54'
4-5	S 19° 59' 49" W	21.25'



FD. PK NAIL
S 1/4 CORNER
SECTION 11
T 28 N, R 8 W

SCALE : 1" = 200'

0' 50' 100' 200' 400'

FD. 1" IRON PIPE
SE CORNER
SECTION 11
T 28 N, R 8 W

WISCONSIN
JOHN D. MICKELSON
S-2012
CHIPPEWA FALLS, WI
3/24/97
LAND SURVEYOR

12" P.S.

DATE APPROVED 3-25-97
CHIPPEWA COUNTY ZONING AGENCY
BY Josh Cronin

SHEET 1 OF 2

PAGE 119

R-12-13

Attachment: 2025-0010 Lis Rezone Request - Application (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

(4)

INDEXED /

CHIPPEWA CO. CERTIFIED SURVEY

MAP NO. 1499

REGISTERS OFFICE) SS.
CHIPPEWA FALLS, WIS.)
RECEIVED FOR RECORD
THE 26th DAY OF March
A.D. 1997 AT 10:10 O'CLOCK
A .M. AND RECORDED IN VOL. 6
OF THE CERTIFIED SURVEY MAPS
PAGE 119-120
Margie L Heinlen
REGISTER

I, John D. MicKesh, Registered Land Surveyor, Hereby certify:

That I have fully complied with the provisions of Chapter 236.34 of the Wisconsin Statutes and Chapter 18, Subdivision and Platting Ordinance of the General Code of Chippewa County and under the direction of Barton Metzenbauer, I have surveyed, divided and mapped said parcel of land, that such survey correctly represents all exterior boundaries and the subdivision of the land surveyed and that this land is being part of the SE 1/4 of the SE 1/4 of Section 11, Townshp 28 North, Range 8 West, Town of Lafayette, Chippewa County, Wisconsin.

Commencing at SE corner of Section 11, thence N 0° 00' 19" E 33.00 feet to the point of beginning, thence continuing N 0° 00' 19" E 1289.16 feet, thence N 89° 19' 45" W 667.17 feet, thence S 0° 00' 11" E 860.20 feet, thence N 89° 52' 00" W 216.10 feet, thence S 0° 00' 11" E 115.54 feet, thence S 19° 59' 49" W 21.25 feet, thence S 89° 23' 57" E 118.50 feet, thence S 17° 56' 08" W 306.34 feet, thence S 89° 23' 57" E 866.21 feet to the point of beginning.

Said parcel is subject to easements and restrictions of record.

Note:

An opinion of title should be obtained from an attorney for the surveyed parcel as shown on this map before any utilization of this property is made by the owner, his assigns or heirs.

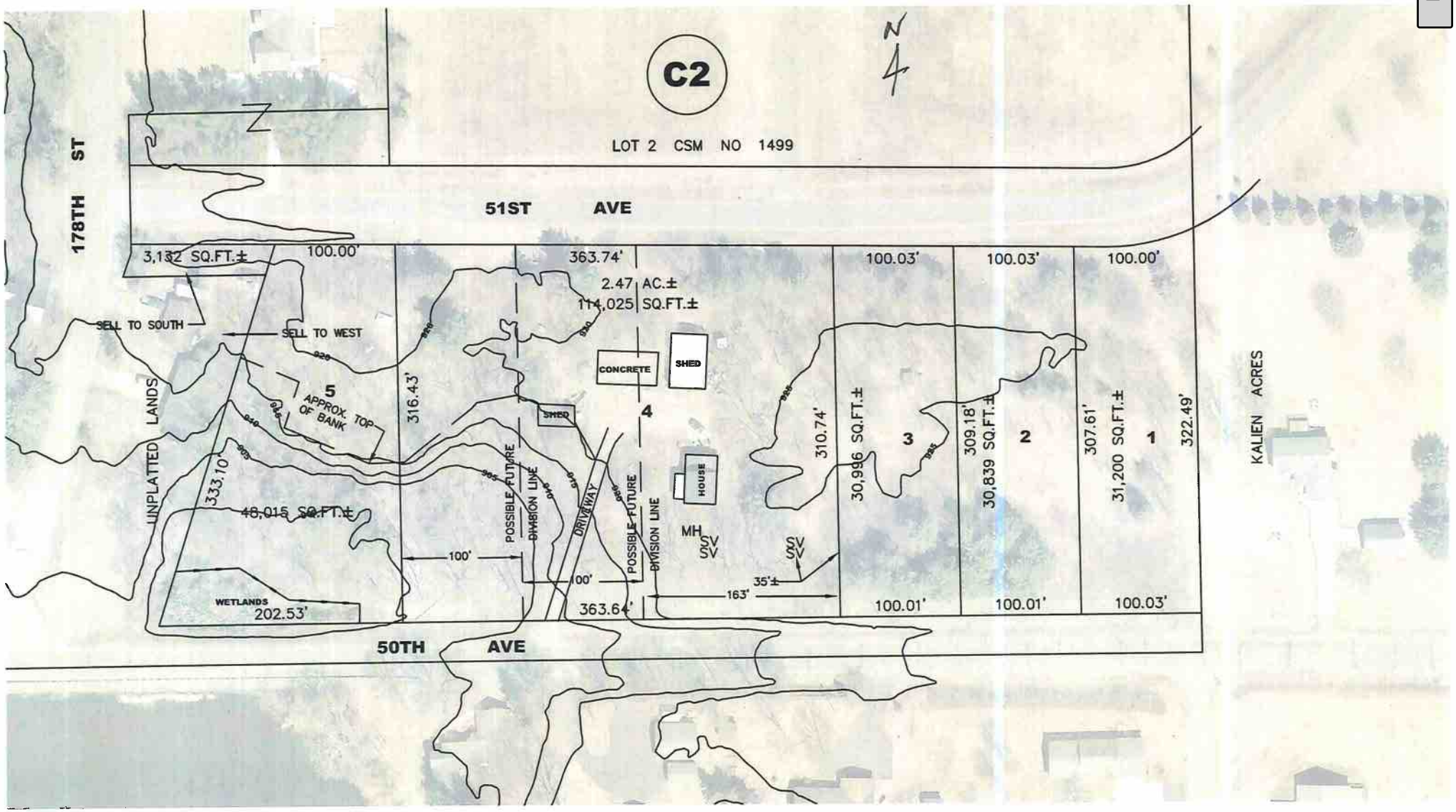
WISCONSIN
JOHN D. MICKESH
CHIPPEWA FALLS, WI
3/24/97
LAND SURVEYOR

DATE APPROVED 3-25-97
CHIPPEWA COUNTY ZONING AGENCY
BY Jody Cronin

Attachment: 2025-0010 Lis Rezone Request - Application (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

Attachment: 2025-0010 Lis Rezone Request - Application (08 - 25 : 2025-0010 Lis Rezone - Town of Lafayette)

6



CONCEPTUAL DIVISION

STATEMENT OF EXPLANATION
Amendatory Zoning Ordinance No. 09 - 25

ECKWRIGHT REZONE - TOWN OF LAFAYETTE

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

Parcel number 22907-3234-00210000, located in the SE ¼ of the SW ¼, Section 32, Township 29 North, Range 07 West. Town of Lafayette. Physical Address: 7109 County Hwy K

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

Amendatory Zoning Ordinance No. 09 - 25

ECKWRIGHT REZONE - TOWN OF LAFAYETTE

Zoning Petition No:	2025-0009
Town Board Action:	August 18, 2025, Approve
Planning & Zoning Committee Public Hearing:	August 21, 2025
Recommendation from Planning & Zoning Committee:	Approve with Conditions

Comments/Conditions: No access for future development onto County Highway K.

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

Parcel number 22907-3234-00210000, located in the SE ¼ of the SW ¼, Section 32, Township 29 North, Range 07 West. Town of Lafayette. Physical Address: 7109 County Hwy K

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

The new map, now dated **September, 2025** and land description are made a part of the Zoning Ordinance. All notations, references and other information shown upon said "zoning map" dated **September, 2025** 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 **9th** day of **September, 2025**

RESULT:	**APPROVED BY CONSENT VOTE [UNANIMOUS]**
MOVER:	James Flater, District 1
SECONDER:	Pamela Guthman, District 2
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT:	Brian Flynn

(Post: on August 7, 2025)
Chippewa County Website & County Clerk's Bulletin Board

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 public hearings will be held on **August 21, 2025,** beginning at **5:00 PM** at the Chippewa County Courthouse, Room 302, 711 N Bridge Street, Chippewa Falls, Wisconsin relative to the following petitions:

Rezone Petition: 2025-0009
Petitioner: Julie Eckwright **Agent:** Cory Pecha
Parcel number 22907-3234-00210000, located in the SE ¼ of the SW ¼, Section 32, Township 29 North, Range 07 West. Town of Lafayette. Property Address: 7109 County Hwy K.
From: Residential 2 **To:** Residential 1

Rezone Petition: 2025-0010
Petitioner: David & Renee Lis **Agent:** Jason Hiess/Hiess Loken Surveying
Lot 1, Certified Survey Map 1499 and Outlot 1, Kalien Acres, (parcel number 22808-1144-71499001A), which are located in the SE ¼ of the SE ¼, Section 11, Township 28 North, Range 08 West. Town of Lafayette. Physical Address: 17896 50th Ave.
From: Agricultural **To:** Residential 1

Rezone Petition: 2025-0011
Petitioner: David & Renee Lis **Agent:** Jason Hiess/Hiess Loken Surveying
Lot 2, Certified Survey Map 1499, (parcel number: 22808-1144-71499002) located in the SE ¼ of the SE ¼, Section 11, Township 28 North, Range 08 West. Town of Lafayette. Property Address: 17894 51st Ave.
From: Agricultural **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 this meeting.

Dated this **30th** day of **July**, 2025

Douglas Clary, Director
Department of Planning & Zoning
Chippewa County

Attachment: 2025-0009 Eckwright (Pecha) Rezone - Public Notices & Maps (09 - 25 : 2025-0009 Eckwright Rezone - Town of Lafayette)

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: July 30, 2025

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 a parcel 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 parcel associated with the rezone petition. If you have any questions regarding this rezone petition, please contact me at (715) 726-7941.

REZONE PETITION: #2025-0009
Petitioner: Julie Eckwright **Agent:** Cory Pecha
Parcel number 22907-3234-00210000, located in the SE ¼ of the SW ¼, Section 32, Township 29 North, Range 07 West. Town of Lafayette. Physical Address: 7109 County Hwy K

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

THESE MEETINGS ARE OPEN TO THE PUBLIC:

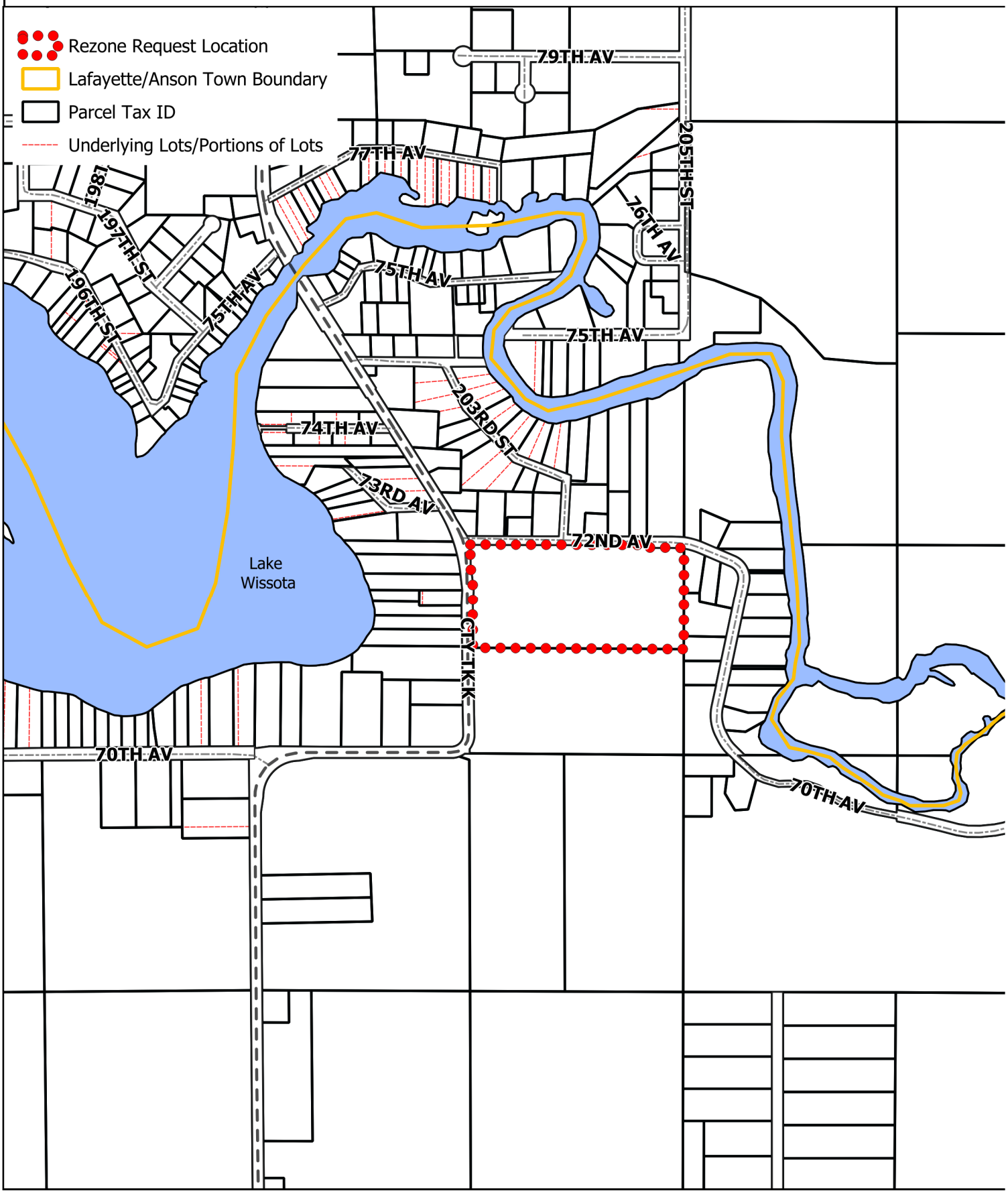
Lafayette Town Park, Recreation & Land Use Planning Commission (PRLPC):
The PRLPC will **REVIEW** this request on **August 11, 2025** at approximately **7:00 PM**. The PRLPC will make an **ADVISORY** recommendation to the Lafayette Town Board to approve or disapprove. This meeting will be held at the Lafayette Town Hall, 5765 197th Street, Chippewa Falls, Wisconsin 54729.

Lafayette Town Board:
The Town Board will **REVIEW** this request on **August 18, 2025** 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 **August 21, 2025** at **5:00 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 **September 9, 2025** at **6:00 PM** for their consideration. If the Planning & Zoning Committee disapproves, the petition will fail.

Attachment: 2025-0009 Eckwright (Pecha) Rezone - Public Notices & Maps (09 - 25 : 2025-0009 Eckwright Rezone - Town of Lafayette)

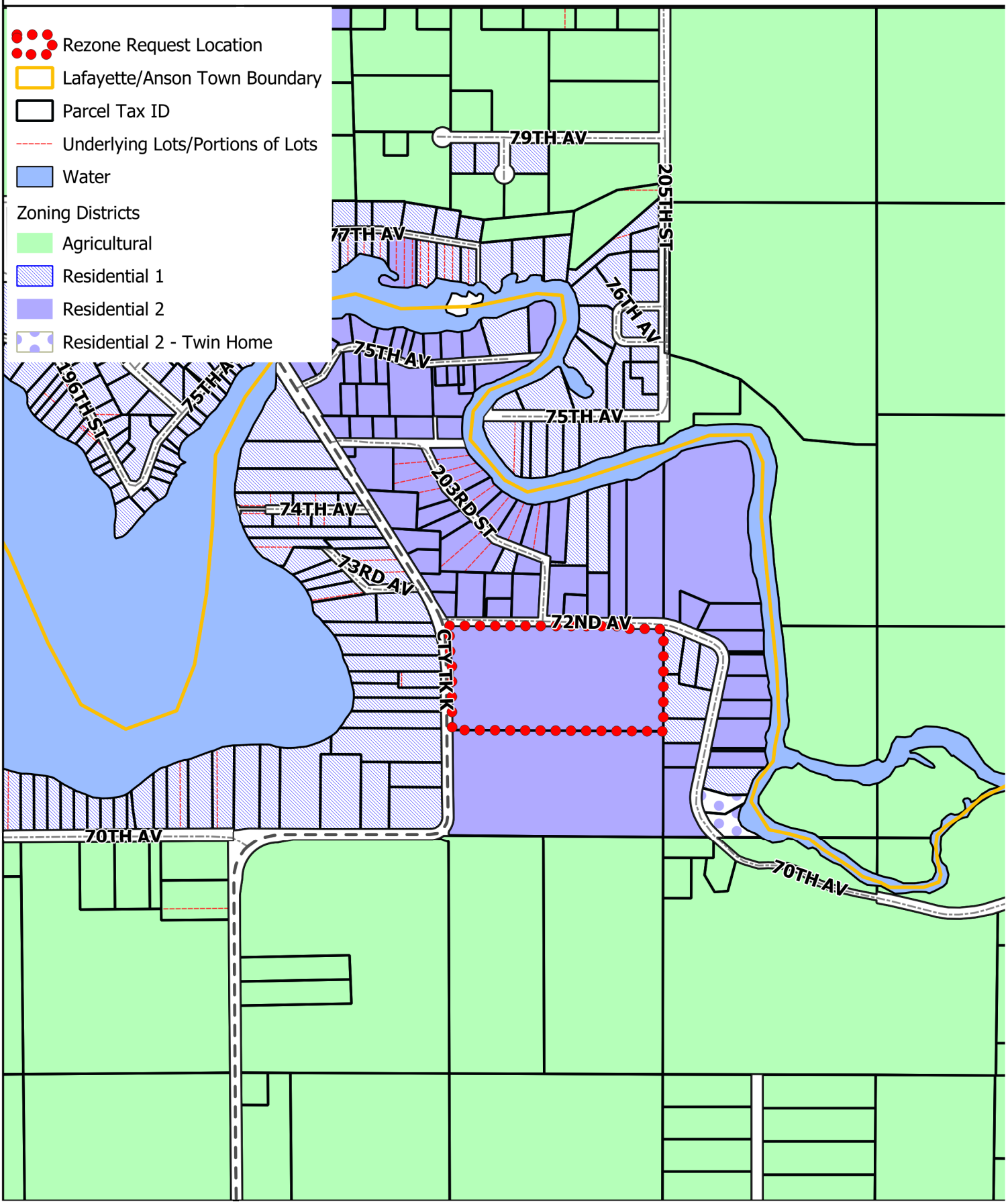
2025-0009 Eckwright Rezone Request
Location Map



Produced on July 30, 2025 by the Chippewa County Department of Planning & Zoning and is for reference purposes only.

Attachment: 2025-0009 Eckwright (Pecha) Rezone - Public Notices & Maps (09 - 25 : 2025-0009 Eckwright Rezone - Town of Lafayette)

2025-0009 Eckwright Rezone Request
Zoning Districts



Attachment: 2025-0009 Eckwright (Pecha) Rezone - Public Notices & Maps (09 - 25 : 2025-0009 Eckwright Rezone - Town of Lafayette)

Produced on July 30, 2025 by the Chippewa County Department of Planning & Zoning and is for reference purposes only

2025-0009 Eckwright Rezone Request
Aerial (2023)

Produced on July 30, 2025 by the Chippewa County Department of Planning & Zoning and is for reference purposes only.

Attachment: 2025-0009 Eckwright (Pecha) Rezone - Public Notices & Maps (09 - 25 : 2025-0009 Eckwright Rezone - Town of Lafayette)

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 •

2025 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: Julie, Eddy Eckwright			Name: Cory Pecha		
Mailing Address: 7109 CTH K			Mailing Address: 16779 121st Ave		
City: Chippewa Falls	State: WI	Zip: 54729	City: Chippewa Falls	State: WI	Zip: 54729
Telephone: 715-559-6149			Telephone: 715-214-3320		
Email Address (Required): SnoMoSalvage@gmail.com			Email Address (Required): CoryPecha@Gmail.com		

SECTION III: Parcel Information				
Town of: Lafayette			Property Address: 7109 CTH K	
Parcel Number(s): 22907-3234-00210000			City: Chippewa Falls	State: WI	Zip: 54729
Existing Zoning District(s): R2			Proposed Zoning District(s): R1	

GENERAL DIRECTIONS:

RECEIVED
JUL 24 2025
BY:

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 - 2025
   - ☐ 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:	Appeal Number: 2025 0009	Public Hearing Date: 8-21-25

Attachment: 2025-0009 Eckwright (Pecha) Rezone - Application (09 - 25 : 2025-0009 Eckwright Rezone - Town of Lafayette)

Once a completed application is received, the Chippewa County Department of Planning & Zoning will prepare a public hearing notice for your administrative appeal. The public hearing notice will be posted to the Chippewa County Website and the County Clerks bulletin board. In addition, your neighbors, the Town Board and any applicable county or state agency(s) will also be notified. At the 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 opposition or support of your request.

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

(A) 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.

(B) 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.

(C) Describe the present and, if known, any proposed improvements on each parcel of land.

(D) Explain why you are requesting to rezone of each parcel. Please identify the proposed use of each parcel.

(E) 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).

(F) 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 - 2025

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 ensure 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:

	2025 - Thursdays											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Applications Due @ 12:00 Noon	12-26	01-23	02-20	03-27	04-24	05-22	06-26	07-24	08-21	09-25	10-23	11-20
Public Hearing/Meeting (Thu)	01-23	02-20	03-20	04-24	05-22	06-19	07-24	08-21	09-18	10-23	11-20	12-18
County Board Meeting (Tues)	02-11	03-11	04-08	05-13	06-10	07-08	08-12	09-09	10-14	11-11	12-09	01-13

Note: Typically, the Planning & Zoning Committee meetings start at 5:00 PM on the designated dates above.
Note: No Committee meeting in April due to the Spring Election.

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.

(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) The public hearing notice will be posted to the Chippewa County Website and the County Clerks bulletin board detailing the request and the date and time of the Public Hearing.

Attachment: 2025-0009 Eckwright (Pecha) Rezone - Application (09 - 25 : 2025-0009 Eckwright Rezone - Town of Lafayette)

(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: Eddy Eckwright Date: 7-23-25
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
Wisconsin DNR
US Army Corp of Engineers
Wisconsin DOT

Attachment: 2025-0009 Eckwright (Pecha) Rezone - Application (09 - 25 : 2025-0009 Eckwright Rezone - Town of Lafayette)

A - I am not the owner of the property

B - Parcel # 22907-3234-0021 0000
SE ¼ of SW ¼ Section 32
Township 29 North Range 7 W

C - Present Vacant Property, Proposed New home Construction

D - Currently zoned R-2, would like to build single family homes on R-1 properties

E - All other surrounding homes are single family

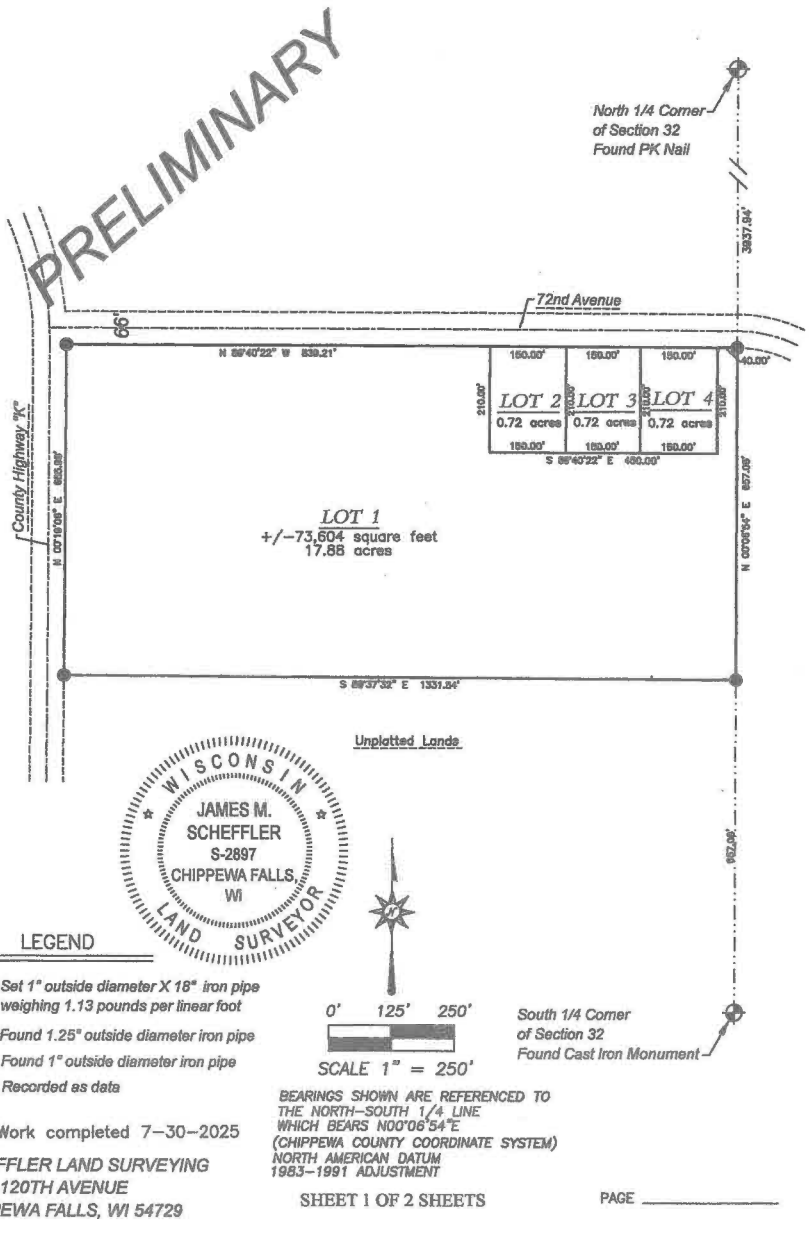
F -

Attachment: 2025-0009 Eckwright (Pecha) Rezone - Application (09 - 25 : 2025-0009 Eckwright Rezone - Town of Lafayette)

CHIPPEWA CO. CERTIFIED SURVEY MAP NO._____

RECORDED IN VOL. _____OF THE
CERTIFIED SURVEY MAPS PAGE_____

Part of the Southeast 1/4 of the Southwest 1/4, Section 32, Township 29 North, Range 7 West, Town of Lafayette, Chippewa County, Wisconsin.



LEGEND

- ◉ = Set 1" outside diameter X 18" iron pipe weighing 1.13 pounds per linear foot
- ■ = Found 1.25" outside diameter iron pipe
- ● = Found 1" outside diameter iron pipe
- (xx) = Recorded as data

Field Work completed 7–30–2025

SCHEFFLER LAND SURVEYING
17681 120TH AVENUE
CHIPPEWA FALLS, WI 54729

BEARINGS SHOWN ARE REFERENCED TO THE NORTH–SOUTH 1/4 LINE WHICH BEARS N00°06'54"E (CHIPPEWA COUNTY COORDINATE SYSTEM) NORTH AMERICAN DATUM 1983–1991 ADJUSTMENT

SHEET 1 OF 2 SHEETS

PAGE _____

Attachment: 2025-0009 Eckwright (Pecha) Rezone - Application (09 - 25 : 2025-0009 Eckwright Rezone - Town of Lafayette)

CliftonLarsonAllen LLP
CLAconnect.com

Attachment: 2024 Internal Control Communication (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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

County Board and Management
Chippewa County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chippewa County, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Chippewa County's basic financial statements, and have issued our report thereon dated July 9, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

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Report on Compliance and Other Matters

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

Purpose of This Report

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
July 9, 2025

Attachment: 2024 Internal Control Communication (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN

EXECUTIVE AUDIT SUMMARY (EAS)

YEAR ENDED DECEMBER 31, 2024

Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

CHIPPEWA COUNTY, WISCONSIN
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Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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, 2024. The following is a summary of reports we have issued:

Audit Opinion

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

Internal Controls Over Financial Reporting

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

Compliance and Internal Controls Over Compliance

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

CliftonLarsonAllen LLP
CLAconnect.com

APPENDIX A

FORMAL REQUIRED COMMUNICATIONS

County Board
Chippewa County
Chippewa Falls, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chippewa County as of and for the year ended December 31, 2024, and have issued our report thereon dated July 9, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement letter dated December 11, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

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

During the year, the County implemented Governmental Accounting Standards Board (GASB) No.101, *Compensated Absences*.

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

Accounting estimates

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

- Management's estimate of the claims payable is based on outside authoritative guidance. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- The actuarial assumptions used for the single-employer other postemployment benefits are outlined in the notes to the basic financial statements. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

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Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

Financial statement disclosures

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

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

Corrected misstatements

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

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the management representation letter dated July 9, 2025.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

County Board
Chippewa County

Other audit findings or issues

We have provided a separate communication to you dated July 9, 2025, communicating internal control related matters identified during the audit.

Required supplementary information

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.

Supplementary information in relation to the financial statements as a whole

With respect to the individual and combining fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 9, 2025.

* * *

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 9, 2025

Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

APPENDIX B

FINANCIAL STATEMENT NOTATIONS

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

Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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.

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
General Fund Balance Sheet Summary:				
Cash and Investments	$ 24,405,907	$ 23,190,935	$ 14,880,230	$ 22,810,640
Taxes Receivable:				
Current Taxes Receivable	18,083,167	17,440,080	18,189,548	17,918,220
Delinquent Taxes Receivable	1,378,634	1,104,542	949,206	988,984
Tax Deeds Owned by County	-	4,582	-	37
Accounts Receivable	1,492,837	1,318,893	1,191,200	885,429
Due from Other Funds	151,814	460,210	6,871,133	626,429
Other Assets	401,524	385,021	614,400	196,188
Total Assets	$ 45,913,883	$ 43,904,263	$ 42,695,717	$ 43,425,927
Payables	$ 2,230,124	$ 1,949,011	$ 1,834,107	$ 1,680,387
Unearned Revenue & Deferred Inflows of Resources	18,266,346	17,773,441	18,562,269	18,006,177
Total Liabilities & Deferred Inflows of Resources	20,496,470	19,722,452	20,396,376	19,686,564
Fund Balance:				
Nonspendable - Delinquent Taxes	1,378,634	1,109,124	949,206	989,021
Nonspendable - Other Purposes	401,524	385,021	386,307	196,188
Assigned	8,558,964	8,398,983	8,472,451	9,724,777
Unassigned	**15,078,291**	**14,288,683**	**12,491,377**	**12,829,377**
Total Fund Balance	25,417,413	24,181,811	22,299,341	23,739,363
	$ 45,913,883	$ 43,904,263	$ 42,695,717	$ 43,425,927
% of Unassigned Fund Balance to General Fund Expenditures	**37.8%**	**36.2%**	**32.0%**	**39.0%**
Revenues	$ 37,295,563	$ 38,027,389	$ 35,188,093	$ 30,473,525
Expenditures	**(39,860,152)**	**(39,419,766)**	**(39,043,280)**	**(32,921,424)**
Leases/SBITAs Issued	333,224	94,233	6,518	-
Transfers In	6,570,334	4,970,684	3,264,123	3,097,679
Transfers Out	(3,103,367)	(1,790,070)	(855,476)	(2,777,928)
Net Change in Fund Balance	**$ 1,235,602**	**$ 1,882,470**	**$ (1,440,022)**	**$ (2,128,148)**

Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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.

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Special Revenue Fund Balances:				
Human Services	$ 972,712	$ 983,236	$ 104,863	$ 76,463
County Sales Tax	16,109,192	16,078,109	14,010,658	11,936,498
C.D.B.G. Grant Fund	340,598	304,986	206,558	189,756
WRRWC Fund	-	-	-	-
Public Health	200,000	200,000	200,000	200,000
Shelter Care	25,712	25,712	25,712	25,712
Dog Licenses	1,000	999	899	899
Aging and Disability Resource Center	550,187	550,000	550,000	550,000
Land Management	246,061	218,063	350,000	300,279
Jail Assessment Fees	14,242	18,549	22,868	41,091
American Rescue Plan Act	-	477,615	26,273	2,092
Economic Development	654,271	653,171	649,256	639,312
Crime Prevention	6,082	4,110	-	-
Opioid Settlement	734,201	313,320	330,610	-
NMM Reclamation	3,517,079	-	-	-
	$ 23,371,337	$ 19,827,870	$ 16,477,697	$ 13,962,102

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.

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Capital Project Fund Balances:				
2020 Capital Projects Fund	$ -	$ -	$ -	$ 1,302,433
2022 Capital Projects Fund	-	-	3,026,266	-
2025 Capital Projects Fund	3,541,991	-	-	-
	$ 3,541,991	$ -	$ 3,026,266	$ 1,302,433

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.

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Debt Service Fund Balances:				
2013 Capital Projects Debt	$ -	$ -	$ -	$ -
2018 Capital Projects Debt	-	94,458	94,458	94,458
2020 Capital Projects Debt	-	673,962	673,962	673,962
2022 Capital Projects Debt	-	-	61,970	-
2025 Capital Projects Debt	228,306	-	-	-
	$ 228,306	$ 768,420	$ 830,390	$ 768,420

Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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			
	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Balance Sheet Summary:				
Cash and Investments	$ 4,267,564	$ 4,092,597	$ 3,755,989	$ 2,971,638
Accounts Receivable	1,166,075	1,390,650	1,677,584	2,103,426
Property Held for Resale	1,200,251	1,231,762	1,286,171	1,311,380
Capital Assets (Net)	22,653	22,653	22,653	22,653
	$ 6,656,543	$ 6,737,662	$ 6,742,397	$ 6,409,097
Current Liabilities	$ 10,044	$ 16,445	$ 7,332	$ 4,589
Net Position:				
Net Investment in Capital Assets	22,653	22,653	22,653	22,653
Unrestricted	6,623,846	6,698,564	6,712,412	6,381,855
	$ 6,656,543	$ 6,737,662	$ 6,742,397	$ 6,409,097
Income Statement Summary:				
Operating Income (Loss)	$ (74,718)	$ (13,848)	$ 330,557	$ 775,683
Transfers In	-	-	-	500,000
Change in Net Position	**$ (74,718)**	**$ (13,848)**	**$ 330,557**	**$ 1,275,683**

Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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			
	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Summary Balance Sheets:				
Current Assets	$ 12,640,025	$ 9,042,558	$ 7,644,458	$ 7,911,723
Restricted Assets - WRS	-	-	1,939,065	1,555,556
Capital Assets (Net)	11,117,864	11,473,166	11,198,002	11,025,402
Deferred Outflows - WRS & OPEB	3,164,493	4,854,014	3,974,311	2,795,368
	$ 26,922,382	$ 25,369,738	$ 24,755,836	$ 23,288,049
Current Liabilities	$ 1,326,089	$ 1,556,476	$ 1,906,729	$ 1,467,558
Noncurrent Liabilities	428,595	207,464	193,398	204,221
WRS Liability	336,169	1,260,215	-	-
Other Postemployment Benefits	328,551	306,598	459,889	793,081
Deferred Inflows - WRS & OPEB	2,011,275	2,878,167	4,683,703	3,496,867
Net Position:				
Net Investment in Capital Assets	11,089,973	11,418,251	11,198,002	11,025,402
Restricted	-	-	1,939,065	1,555,556
Unrestricted	11,401,730	7,742,567	4,375,050	4,745,364
Total Net Position	22,491,703	19,160,818	17,512,117	17,326,322
	$ 26,922,382	$ 25,369,738	$ 24,755,836	$ 23,288,049
Income Statement Summary:				
Operating Income (Loss)	$ (5,288,892)	$ (7,085,384)	$ (4,467,482)	$ (2,879,406)
Nonoperating Rev (Expenses)	1,540	(27,349)	1,560	(2,004)
Contributions and Transfers	8,618,237	8,761,434	4,651,717	4,464,633
Change in Net Position	$ 3,330,885	$ 1,648,701	$ 185,795	$ 1,583,223

	Self-Funded Workers' Compensation			
	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Summary Balance Sheets:				
Current Assets	$ 2,707,801	$ 2,129,418	$ 1,791,637	$ 1,937,877
Capital Assets (Net)	4,094	12,371	-	-
	$ 2,711,895	$ 2,141,789	$ 1,791,637	$ 1,937,877
Current Liabilities	$ 1,876,195	$ 1,141,789	$ 930,040	$ 937,877
Net Position:				
Net Investment in Capital Assets	4,094	1,797	-	-
Unrestricted	831,606	998,203	861,597	1,000,000
Total Net Position	835,700	1,000,000	861,597	1,000,000
	$ 2,711,895	$ 2,141,789	$ 1,791,637	$ 1,937,877
Income Statement Summary:				
Operating Income (Loss)	$ (148,248)	$ 329,067	$ (100,330)	$ 41,292
Nonoperating Rev (Expenses)	30,666	27,714	8,645	313
Contributions and Transfers	(46,718)	(218,378)	(46,718)	(41,605)
Change in Net Position	$ (164,300)	$ 138,403	$ (138,403)	$ -

Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

Financial Statement Notations

Item #

6 **Internal Service Funds (continued):**

Self-Funded Health Insurance

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Summary Balance Sheets:				
Current Assets	$ 4,707,757	$ 3,842,718	$ 3,071,786	$ 1,446,273
Current Liabilities	$ 846,664	$ 564,679	$ 270,740	$ -
Net Position:				
Unrestricted	3,861,093	3,278,039	2,801,046	1,446,273
	$ 4,707,757	$ 3,842,718	$ 3,071,786	$ 1,446,273
Income Statement Summary:				
Operating Income (Loss)	$ (1,776,478)	$ 390,495	$ 1,420,042	$ (103,766)
Nonoperating Rev (Expenses)	87,032	113,998	27,231	39
Contributions and Transfers	2,272,500	(27,500)	(92,500)	1,550,000
Change in Net Position	$ 583,054	$ 476,993	$ 1,354,773	$ 1,446,273

Self-Funded Liability Insurance

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Summary Balance Sheets:				
Current Assets	$ 561,591	$ 532,476	$ 275,288	$ 280,530
Investment in WMMIC	750,327	750,327	750,327	750,327
	$ 1,311,918	$ 1,282,803	$ 1,025,615	$ 1,030,857
Current Liabilities	$ 1,095,706	$ 899,007	$ 998,390	$ 991,040
Net Position:				
Unrestricted	216,212	383,796	27,225	39,817
	$ 1,311,918	$ 1,282,803	$ 1,025,615	$ 1,030,857
Income Statement Summary:				
Operating Income (Loss)	$ (162,507)	$ (138,809)	$ (4,993)	$ (288,541)
Nonoperating Rev (Expenses)	31,423	31,880	28,901	36,481
Contributions and Transfers	(36,500)	463,500	(36,500)	-
Change in Net Position	$ (167,584)	$ 356,571	$ (12,592)	$ (252,060)

Flexible Benefits Fund

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Summary Balance Sheets:				
Current Assets	$ 136,681	$ 142,853	$ 150,380	$ 144,483
Current Liabilities	$ 48,154	$ 47,851	$ 58,825	$ 60,532
Net Position:				
Unrestricted	88,527	95,002	91,555	83,951
	$ 136,681	$ 142,853	$ 150,380	$ 144,483
Income Statement Summary:				
Operating Income (Loss)	$ (12,475)	$ (2,553)	$ 1,604	$ 1,121
Contributions and Transfers	6,000	6,000	6,000	6,000
Change in Net Position	$ (6,475)	$ 3,447	$ 7,604	$ 7,121

Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

Financial Statement Notations

Item #

7 Long-Term Obligations

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
General Obligation Notes	$ 10,380,000	$ 8,450,000	$ 10,040,000	$ 8,615,000
Subscription Liability	417,038	374,402	-	-
Lease Liability	4,190	57,830	103,712	-
	10,801,228	8,882,232	10,143,712	8,615,000
Vested Employee Benefits:				
General County	2,369,491	2,147,481	2,086,312	2,129,803
Highway	646,244	589,634	586,212	592,133
	$ 13,816,963	$ 11,619,347	$ 12,816,236	$ 11,336,936
General Obligation Debt as Percent of Debt Limitation	**2.1%**	**1.8%**	**2.9%**	**2.7%**

Attachment: 2024 Executive Audit Summary (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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CHIPPEWA COUNTY, WISCONSIN

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2024

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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CHIPPEWA COUNTY, WISCONSIN
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INDEPENDENT AUDITORS' REPORT

County Board
Chippewa County, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chippewa County, Wisconsin (County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Chippewa County as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

Required Supplementary Information

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

Supplementary Information

Our audit for the year ended December 31, 2024 was conducted for the purpose of forming opinions on the financial statements that collectively comprise Chippewa County's basic financial statements. The individual and combining fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended December 31, 2024 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 for the year ended December 31, 2024.

We also previously audited, in accordance with GAAS, the basic financial statements of Chippewa County for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated July 15, 2024, 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 2023 individual and combining fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2023 basic financial statements. The information was subjected to the audit procedures applied in the audit of the 2023 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the 2023 individual and combining fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2023.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

The County Board
Chippewa County, Wisconsin

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 9, 2025 on our consideration of Chippewa County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Chippewa County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Chippewa County's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
July 9, 2025

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2024

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, 2024. We encourage readers to consider the information presented here in conjunction with the County's financial statements, which begin on page 17 following this narrative.

FINANCIAL HIGHLIGHTS

Key financial highlights for the year ended December 31, 2024 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 $218,599,715 (net position). Of this amount, $135,308,928 represented the County's investment in capital assets, net of related debt, $12,855,482 was held for restricted purposes, and $70,435,305 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 $13,482,788. Net position related to the governmental activities of the County increased $13,557,506 and net position related to business-type activities decreased $74,718.
- At the close of the fiscal year, the County's governmental funds reported combined ending fund balances of $52,559,047, an increase of $7,780,946 from the previous year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was $15,078,291 or 38% of total general fund expenditures.
- The County's outstanding general obligation debt increased by $1,930,000 during the current fiscal year, including the County issuing $3,500,000 in debt.

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: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

Government-Wide Financial Statements (Continued)

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

Notes to the Financial Statements

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

Supplementary Information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information on the general fund and major special revenue fund budgets, and pension and OPEB schedules. Required supplementary information can be found beginning on page 73 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 83 of this report.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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 $218,599,715 at the close of the most recent fiscal year. The largest portion of Chippewa County's net position (61.9%) 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, 2024 and 2023

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Current and Other Assets	$ 124,562,803	$ 108,055,093	$ 6,633,890	$ 6,715,009	$ 131,196,693	$ 114,770,102
Capital Assets	142,864,361	139,609,934	22,653	22,653	142,887,014	139,632,587
Total Assets	267,427,164	247,665,027	6,656,543	6,737,662	274,083,707	254,402,689
Deferred Outflows of Resources	18,413,268	27,535,224	-	-	18,413,268	27,535,224
Long-Term Debt	10,380,000	8,450,000	-	-	10,380,000	8,450,000
Other Long-Term Obligations	3,436,963	3,169,347	-	-	3,436,963	3,169,347
Other Liabilities	26,525,887	27,587,597	10,044	16,445	26,535,931	27,604,042
Total Liabilities	40,342,850	39,206,944	10,044	16,445	40,352,894	39,223,389
Deferred Inflows of Resources	33,544,366	37,597,597	-	-	33,544,366	37,597,597
Net Position:						
Net Investment in Capital Assets	135,286,275	130,692,376	22,653	22,653	135,308,928	130,715,029
Restricted	12,855,482	12,364,063	-	-	12,855,482	12,364,063
Unrestricted	63,811,459	55,339,271	6,623,846	6,698,564	70,435,305	62,037,835
Total Net Position	$ 211,953,216	$ 198,395,710	$ 6,646,499	$ 6,721,217	$ 218,599,715	$ 205,116,927

An additional portion of Chippewa County's net position (5.9%) represents resources that are subject to other restrictions on how they may be used. The remaining $70,435,305 of total net position (32.2%) may be used to meet the County's ongoing obligations to citizens and creditors. It is important to note that $6,623,846 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 2024, 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 $13,482,788 during the current fiscal year. The increase consisted of an increase in net position related to governmental activities in the amount of $13,557,506 and a decrease in net position related to business-type activities in the amount of $74,718.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

The following is a summary of the changes in the County's net position for the years ended December 31, 2024 and 2023:

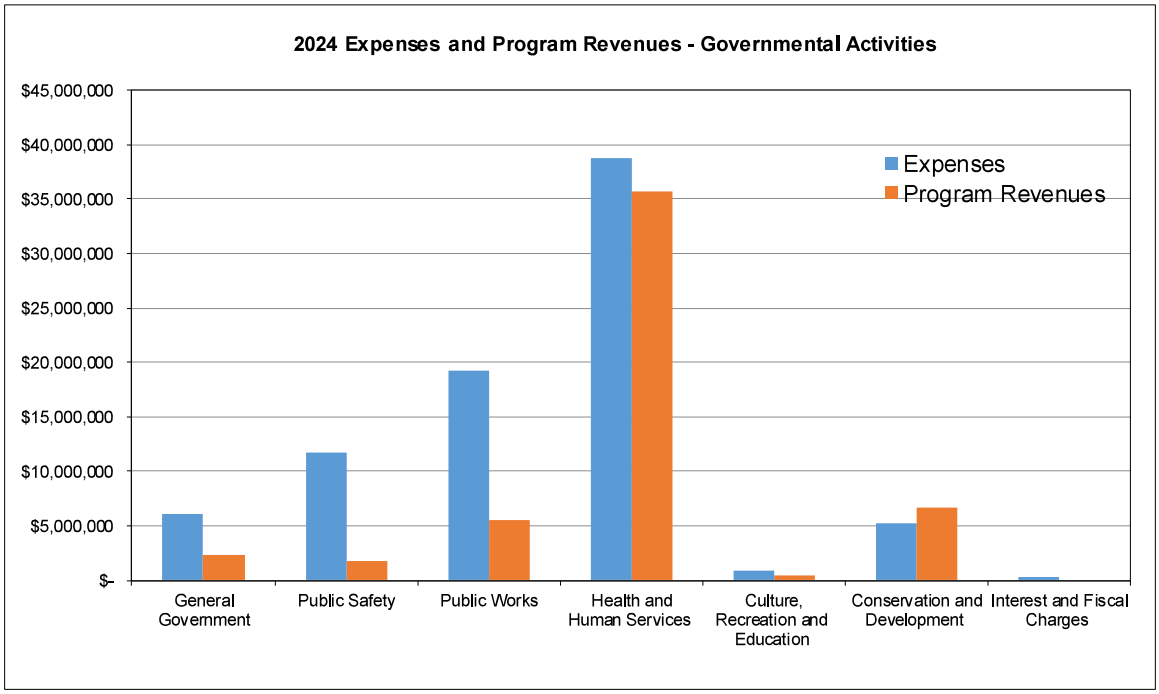
Condensed Statement of Changes in Net Position
Years Ended December 31, 2024 and 2023

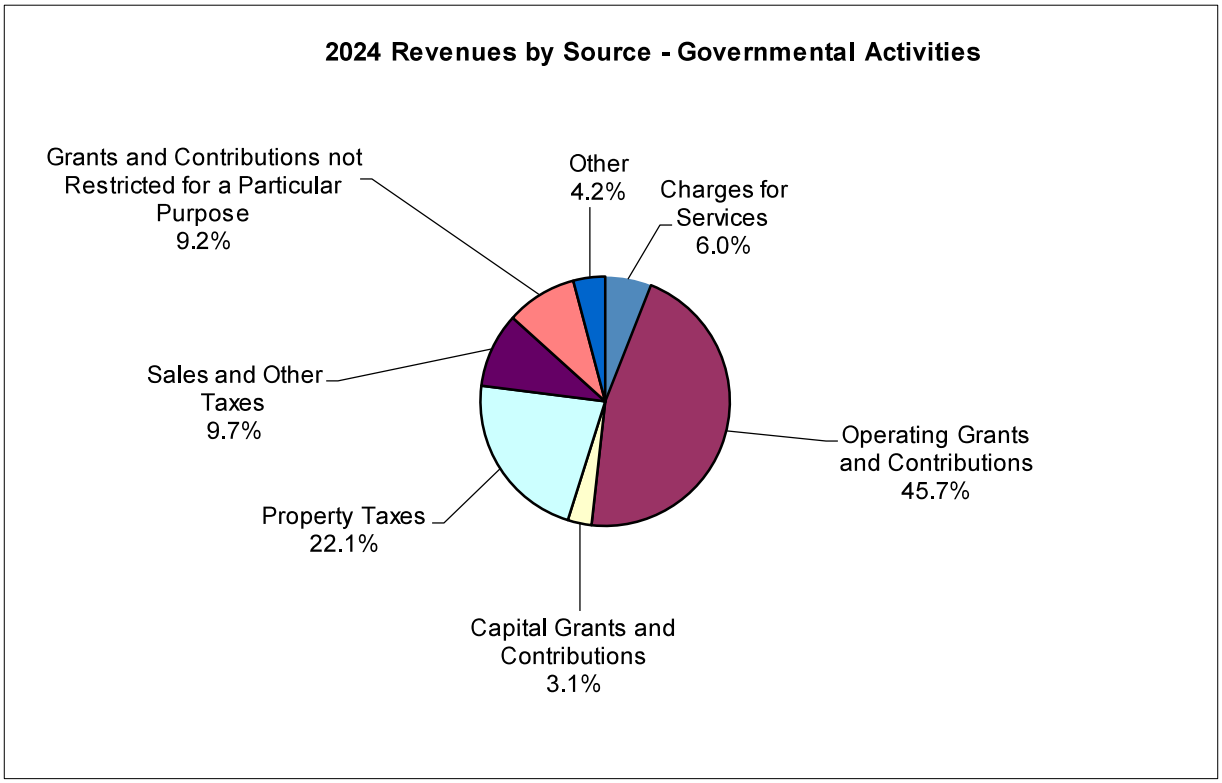
	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program Revenues:						
Charges for Services	$ 5,775,700	$ 6,643,494	$ 102,000	$ 122,211	$ 5,877,700	$ 6,765,705
Operating Grants and Contributions	43,658,812	41,235,664	-	-	43,658,812	41,235,664
Capital Grants and Contributions	2,990,636	4,307,763	-	-	2,990,636	4,307,763
General Revenues:						
Property Taxes	21,110,729	20,941,066	-	-	21,110,729	20,941,066
Sales/Other Taxes	9,287,781	9,070,975	-	-	9,287,781	9,070,975
State and Federal Aids Not Restricted to Specific Programs	8,819,527	7,670,744	-	-	8,819,527	7,670,744
Other	3,886,698	3,707,378	-	-	3,886,698	3,707,378
Total Revenues	95,529,883	93,577,084	102,000	122,211	95,631,883	93,699,295
Expenses:						
General Government	6,011,120	10,729,519	-	-	6,011,120	10,729,519
Public Safety	11,657,761	10,933,622	-	-	11,657,761	10,933,622
Public Works	19,204,232	13,209,612	-	-	19,204,232	13,209,612
Health and Human Services	38,696,543	40,583,016	-	-	38,696,543	40,583,016
Culture, Recreation and Education	894,426	1,117,601	-	-	894,426	1,117,601
Conservation and Development	5,205,272	5,473,136	-	-	5,205,272	5,473,136
Interest and Fiscal Charges	303,023	241,977	-	-	303,023	241,977
Farm Land Development	-	-	176,718	136,059	176,718	136,059
Total Expenses	81,972,377	82,288,483	176,718	136,059	82,149,095	82,424,542
Change in Net Position	13,557,506	11,288,601	(74,718)	(13,848)	13,482,788	11,274,753
Net Position - Beginning of Year	198,395,710	187,107,109	6,721,217	6,735,065	205,116,927	193,842,174
Net Position - End of Year	$ 211,953,216	$ 198,395,710	$ 6,646,499	$ 6,721,217	$ 218,599,715	$ 205,116,927

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 (22.1%), operating grants/contributions (45.7%), and sales and other taxes (9.7%).

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2024





Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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, 2024, the County's governmental funds reported combined ending fund balances of $52,559,047, an increase of $7,780,946 from the previous year. The governmental funds comprising this balance are shown below:

	Fund Balances at: December 31, 2024						Current Year
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total	Change
Major Funds:							
General Fund	$ 1,780,158	$ -	$ -	$ 8,558,964	$ 15,078,291	$ 25,417,413	$ 1,235,602
Human Services Fund	-	-	972,712	-	-	972,712	(10,524)
CDBG Grant Fund	-	340,598	-	-	-	340,598	35,612
County Sales Tax Fund	-	-	16,109,192	-	-	16,109,192	31,083
WRRWC Fund	-	-	-	-	-	-	-
American Rescue Plan Act Fund	-	-	-	-	-	-	(477,615)
Debt Service Fund	-	228,306	-	-	-	228,306	(540,114)
Nonmajor Funds:							
Special Revenue Funds	-	974,155	4,974,680	-	-	5,948,835	3,964,911
Capital Projects Funds	-	3,541,991	-	-	-	3,541,991	3,541,991
	$ 1,780,158	$ 5,085,050	$ 22,056,584	$ 8,558,964	$ 15,078,291	$ 52,559,047	$ 7,780,946

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 63.8% of total general fund expenditures reported on the statement of revenues, expenditures and changes in fund balances while the unassigned balance represented 37.8% of the same amount.

The general fund's total fund balance increased $1,235,602 during the year; while the unassigned portion of the fund increased $789,608. The primary factor for the increase in fund balance was an increase in the fair value of investments during the year.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

The County's human services fund decreased $10,524 during the year and had a balance of $972,712 at year-end. This balance was committed by the County for financing future human services program expenditures.

The CDBG grant fund balance increased $35,612 during the year and had a balance of $340,598 at year-end. This balance, together with the outstanding receivables totaling $11,419,641 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 $31,083 during the year and had a balance of $16,109,192 at year-end. The increase was due to sales tax revenues exceeding budgeted transfers to other funds for debt retirement and capital improvement projects, and the return of remaining funds which had been transferred in prior years for capital improvement projects.

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

The American Rescue Plan Act fund had a fund balance of $0 at year-end. This fund is used for specific expenditures that the County approves in accordance with the American Rescue Plan Act. The fund balance, if any, is committed for the specified County activities.

The debt service fund balance decreased $540,114 during the year and had a balance of $228,306 at year-end. This balance is restricted or committed for financing future principal and interest requirements on outstanding debt issues.

The aggregated other governmental funds include various special revenue funds and capital projects funds. The accumulated fund balances of these funds increased $7,506,902 during 2024. 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 fund at the end of 2024 totaled $6,646,499.

Condensed Statement of Changes in Net Position for Enterprise Funds
Years Ended December 31, 2024 and 2023

	Farm Land Development	
	2024	2023
Operating Revenues	$ 102,000	$ 176,620
Operating Expenses	176,718	190,468
CHANGES IN NET POSITION	(74,718)	(13,848)
Net Position - Beginning of Year	6,721,217	6,735,065
NET POSITION - END OF YEAR	$ 6,646,499	$ 6,721,217

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

As of December 31, 2024, the County's farm land development fund reported net position of $6,646,499, a decrease of $74,718 from the previous year. Of the net position balance, $22,653 consisted of the amount invested in capital assets net of related debt (exclusive of capital assets held for resale). During 1995 the County discontinued operations of its county farm and subsequently disposed of all the non-land farm capital assets. Proceeds from the disposition of the assets and the remaining fund equity of the farm enterprise fund were used to establish the farm land development fund.

The County had five internal service funds during 2024. 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	$ 22,491,703	$ 11,089,973	$ -	$ 11,401,730	$ 3,330,885
Self-Funded Insurance Funds:					
Workers' Compensation	835,700	4,094	-	831,606	(164,300)
Health Insurance	3,861,093	-	-	3,861,093	583,054
Liability Insurance	216,212	-	-	216,212	(167,584)
Flexible Benefits	88,527	-	-	88,527	(6,475)
Total	$ 27,493,235	$ 11,094,067	$ -	$ 16,399,168	$ 3,575,580

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 2024 general fund budget was the same as the original budget adopted by the County Board. The County saw an increase in fund balance compared to the budgeted decrease, due to an increase in fair value of investments.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of December 31, 2024 and 2023 was $142,864,361 and $22,653, respectively, (net of accumulated depreciation/amortization). This investment in capital assets includes land, buildings, improvements, equipment, vehicles, subscription assets, right-to-use lease assets, and highway infrastructure. The net increase in the governmental activities capital assets was $3,254,427.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

Capital Assets (Net of Accumulated Depreciation/Amortization)
December 31, 2024 and 2023

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land and Land Rights	$ 5,468,782	$ 5,123,908	$ 22,653	$ 22,653	$ 5,491,435	$ 5,146,561
Construction Work in Progress	3,852,062	12,284,583	-	-	3,852,062	12,284,583
Gravel Pits and Quarries	48,427	50,872	-	-	48,427	50,872
Land Improvements	11,564,746	6,486,718	-	-	11,564,746	6,486,718
Buildings and Improvements	13,016,337	13,332,457	-	-	13,016,337	13,332,457
Equipment and Vehicles	10,637,909	10,709,402	-	-	10,637,909	10,709,402
Subscription Asset	485,780	411,472	-	-	485,780	411,472
Right-to-Use Lease - Equipment	11,916	61,613	-	-	11,916	61,613
Highway Infrastructure	97,778,402	91,148,909	-	-	97,778,402	91,148,909
Total	$ 142,864,361	$ 139,609,934	$ 22,653	$ 22,653	$ 142,887,014	$ 139,632,587

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, 2024, Chippewa County had outstanding $14,219,461 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, 2024 and 2023

	Governmental Activities		Business-Type Activities		Totals Outstanding		% Change
	2024	2023	2024	2023	2024	2023	
General Obligation Debt:							
Notes	$ 10,380,000	$ 8,450,000	$ -	$ -	$ 10,380,000	$ 8,450,000	22.8
Other Long-Term Obligations:							
Bond Premiums	402,498	189,370	-	-	402,498	189,370	112.5
Subscription Liability	417,038	374,402	-	-	417,038	374,402	11.4
Lease Liability	4,190	57,830	-	-	4,190	57,830	-92.8
Compensated Absences	3,015,735	2,737,115	-	-	3,015,735	2,737,115	10.2
Total	$ 14,219,461	$ 11,808,717	$ -	$ -	$ 14,219,461	$ 11,808,717	20.4

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, 2024 totaled $10,380,000, approximately 2.1% of the maximum legal limit of $501,944,700. Additional information on Chippewa County's long-term debt is reported in Note 2.E following the financial statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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 2021-2025:

Levy Year	Collection Year	County Tax Rate	County Levy	Uncollected Taxes as of December 31	Percent of County Levy Collected
2024	2025	$2.28	$ 21,713,416	--In Process of Collection--	
2023	2024	2.40	21,110,729	$ 1,378,634	93.47 %
2022	2023	2.72	20,941,066	1,104,542	94.73 %
2021	2022	3.10	20,638,711	949,206	95.40 %
2020	2021	3.26	19,953,142	988,984	95.04 %

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 2020 through 2024. 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)
2024	$ 10,038,894,000	$ 9,536,158,100
2023	9,298,786,200	8,806,721,900
2022	8,134,357,300	7,699,372,900
2021	7,010,535,800	6,662,368,300
2020	6,494,497,900	6,112,557,400

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

Economic Factors and Next Year's Budget and Rates

The overall tax rate for the 2025 budget year decreased from a rate of $2.40/$1000 of assessed value to a rate of $2.28/$1000, an overall decrease of 5%. The resultant overall tax levy increased from a dollar amount of $21,110,729 to $21,713,416 - an overall increase of 2.85%.

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 2024, a total of $9,114,591 was transferred from the sales tax fund as follows:

Property Tax Credit	$	3,030,746
Debt Service Fund		1,084,955
Airport Debt Contribution		132,890
Highway Construction		3,100,000
Land Conservation Stewardship		50,000
Computer Pool		275,000
Facilities Projects		975,000
Sheriff Capital Improvement		166,000
Vehicle Fleet Pool Purchases		300,000
Total	$	9,114,591

The sales tax fund generated $9,145,674 in sales tax revenues and interest earnings during 2024. In the budget year of 2025 the County approved the use of sales tax dollars as follows:

Property Tax Credit	$	3,562,190
Debt Service Fund		2,097,050
Airport Debt Contribution		132,890
Highway Construction		1,800,000
Computer Pool		100,000
Facilities Projects		1,650,000
Sheriff Capital Improvement		560,000
Vehicle Fleet Pool Purchases		300,000
Total	$	10,202,130

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.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	$ 72,733,936	$ 4,267,564	$ 77,001,500
Departmental Cash and Investments	115,365	-	115,365
Cash and Investments Held by Fiscal Agent	1,682,349	-	1,682,349
Taxes Receivable	23,092,050	-	23,092,050
Accounts Receivable	3,084,739	-	3,084,739
Lease Receivable	183,903	-	183,903
Due from Other Governments	8,407,329	-	8,407,329
Long-Term Receivables	11,420,252	-	11,420,252
Prepaid Items and Other Assets	3,842,880	-	3,842,880
Noncurrent Assets:			
Notes Receivable	-	1,166,075	1,166,075
Property Held for Resale	-	1,200,251	1,200,251
Capital Assets:			
Capital Assets Not Being Depreciated/Amortized	9,320,844	22,653	9,343,497
Capital Assets Being Depreciated/Amortized	257,687,277	-	257,687,277
Accumulated Depreciation/Amortization	(124,143,760)	-	(124,143,760)
Total Assets	267,427,164	6,656,543	274,083,707
DEFERRED OUTFLOWS OF RESOURCES			
Wisconsin Retirement System Pension Related	17,604,764	-	17,604,764
Other Postemployment Benefits Related	226,732	-	226,732
State Life Insurance Postemployment Benefits Related	581,772	-	581,772
Total Deferred Outflows of Resources	18,413,268	-	18,413,268
LIABILITIES			
Vouchers and Accounts Payable	9,865,380	5,455	9,870,835
Accrued Payables	3,794,280	-	3,794,280
Accrued Interest Payable	149,209	-	149,209
Payroll Taxes and Withholdings	1,150,828	-	1,150,828
Due to Other Governments	1,423,044	-	1,423,044
Unearned Revenues	993,299	-	993,299
Special Deposits	4,917,014	4,589	4,921,603
Long-Term Liabilities:			
Wisconsin Retirement System Net Pension Liability	1,960,459	-	1,960,459
Total Other Postemployment Benefits Liability	253,363	-	253,363
State Life Insurance Net Postemployment Benefits Liability	1,616,513	-	1,616,513
Amounts Due Within One Year	3,427,735	-	3,427,735
Amounts Due in More Than One Year	10,791,726	-	10,791,726
Total Liabilities	40,342,850	10,044	40,352,894
DEFERRED INFLOWS OF RESOURCES			
Subsequent Year's Property Taxes	21,713,416	-	21,713,416
Leases	169,329	-	169,329
Wisconsin Retirement System Pension Related	10,473,207	-	10,473,207
Other Postemployment Benefits Related	371,425	-	371,425
State Life Insurance Postemployment Benefits Related	816,989	-	816,989
Total Deferred Inflows of Resources	33,544,366	-	33,544,366
NET POSITION			
Net Investment in Capital Assets	135,286,275	22,653	135,308,928
Restricted for:			
Debt Service	79,097	-	79,097
Housing/Business Loan Programs	11,760,239	-	11,760,239
Capital Projects	41,991	-	41,991
Other	974,155	-	974,155
Unrestricted	63,811,459	6,623,846	70,435,305
Total Net Position	$ 211,953,216	$ 6,646,499	$ 218,599,715

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

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	$ 6,011,120	$ 1,560,707	$ 767,134	$ -	$ (3,683,279)	$ -	$ (3,683,279)
Public Safety	11,657,761	1,237,147	451,155	-	(9,969,459)	-	(9,969,459)
Public Works	19,204,232	289,318	2,284,617	2,990,636	(13,639,661)	-	(13,639,661)
Health and Human Services	38,696,543	1,125,464	34,519,855	-	(3,051,224)	-	(3,051,224)
Culture, Recreation, and Education	894,426	286,614	208,893	-	(398,919)	-	(398,919)
Conservation and Development	5,205,272	1,276,450	5,427,158	-	1,498,336	-	1,498,336
Interest and Fiscal Charges	303,023	-	-	-	(303,023)	-	(303,023)
Total Governmental Activities	81,972,377	5,775,700	43,658,812	2,990,636	(29,547,229)	-	(29,547,229)
Business-Type Activities							
Farm Land Development	176,718	102,000	-	-	-	(74,718)	(74,718)
Total Primary Government	$ 82,149,095	$ 5,877,700	$ 43,658,812	$ 2,990,636	(29,547,229)	(74,718)	(29,621,947)
GENERAL REVENUES							
Taxes:							
Property Taxes, Levied for General Purposes					21,110,729	-	21,110,729
County Sales Taxes					8,779,741	-	8,779,741
Other Taxes					508,040	-	508,040
State and Federal Aids not Restricted to Specific Function					8,819,527	-	8,819,527
Interest and Investment Earnings					3,496,476	-	3,496,476
Miscellaneous					390,222	-	390,222
Total General Revenues					43,104,735	-	43,104,735
CHANGE IN NET POSITION					13,557,506	(74,718)	13,482,788
Net Position - Beginning of Year					198,395,710	6,721,217	205,116,927
NET POSITION - END OF YEAR					$ 211,953,216	$ 6,646,499	$ 218,599,715

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
BALANCE SHEET – GOVERNMENTAL FUND
DECEMBER 31, 2024

	General Fund	Human Services Fund	CDBG Grant Fund	County Sales Tax Fund	WRRWC Fund	Debt Service Fund	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total
ASSETS									
Treasurer's Cash and Investments	$ 24,290,642	$ 567,257	$ -	$ 14,523,397	$ 4,139,514	$ 228,306	$ -	$ 13,933,400	$ 57,682,516
Departmental Cash and Investments	115,265	-	-	-	-	-	-	-	115,265
Cash and Investments Held by Fiscal Agent	-	-	402,004	-	-	-	-	-	402,004
Taxes Receivable	19,461,801	2,322,338	-	-	598,632	-	-	709,279	23,092,050
Accounts Receivable	254,805	131,204	-	1,585,795	299,036	-	-	57,604	2,328,444
Lease Receivable	183,903	-	-	-	-	-	-	-	183,903
Due from Other Governmental Units	1,054,129	1,226,071	-	-	4,312,425	-	-	839,932	7,432,557
Due from Other Funds	151,814	-	-	-	-	-	-	-	151,814
Prepaid Items	401,524	-	-	-	-	-	-	106	401,630
Long-Term Receivables	-	-	11,419,641	-	-	-	-	611	11,420,252
Total Assets	$ 45,913,883	$ 4,246,870	$ 11,821,645	$ 16,109,192	$ 9,349,607	$ 228,306	$ -	$ 15,540,932	$ 103,210,435
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Vouchers and Accounts Payable	$ 1,079,296	$ 946,022	$ 11,406	$ -	$ 7,349,010	$ -	$ -	$ 194,658	$ 9,580,392
Payroll Deductions	1,150,828	-	-	-	-	-	-	-	1,150,828
Due to Other Governmental Units	-	-	20,000	-	1,401,965	-	-	1,079	1,423,044
Due to Other Funds	-	-	30,000	-	-	-	-	121,814	151,814
Unearned Revenues	13,850	5,798	-	-	-	-	-	105,651	125,299
Special Deposits	-	-	-	-	-	-	-	4,917,014	4,917,014
Total Liabilities	2,243,974	951,820	61,406	-	8,750,975	-	-	5,340,216	17,348,391
DEFERRED INFLOWS OF RESOURCES									
Subsequent Year's Property Taxes	18,083,167	2,322,338	-	-	598,632	-	-	709,279	21,713,416
Leases	169,329	-	-	-	-	-	-	-	169,329
Unavailable Revenue - Long-Term Receivables	-	-	11,419,641	-	-	-	-	611	11,420,252
Total Deferred Inflows of Resources	18,252,496	2,322,338	11,419,641	-	598,632	-	-	709,890	33,302,997
FUND BALANCES									
Nonspendable	1,780,158	-	-	-	-	-	-	-	1,780,158
Restricted	-	-	340,598	-	-	228,306	-	4,516,146	5,085,050
Committed	-	972,712	-	16,109,192	-	-	-	4,974,680	22,056,584
Assigned	8,558,964	-	-	-	-	-	-	-	8,558,964
Unassigned	15,078,291	-	-	-	-	-	-	-	15,078,291
Total Fund Balances	25,417,413	972,712	340,598	16,109,192	-	228,306	-	9,490,826	52,559,047
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 45,913,883	$ 4,246,870	$ 11,821,645	$ 16,109,192	$ 9,349,607	$ 228,306	$ -	$ 15,540,932	$ 103,210,435

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2024

Total Fund Balances - Governmental Funds		$ 52,559,047
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	17,279,249	
Buildings	29,820,513	
Machinery/Equipment	10,158,754	
Vehicles	397,942	
Right-to-Use Lease - Machinery	155,145	
Subscription Asset	806,405	
Infrastructure	166,206,822	
Construction Work in Progress	2,751,739	
Accumulated Depreciation/Amortization	(99,983,092)	131,742,403
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.		11,420,252
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)	(1,624,290)	
Deferred Outflows of Resources	14,585,992	
Deferred Inflows of Resources	(8,677,317)	4,284,385
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	(10,380,000)	
Accrued Interest Payable	(149,209)	
Lease Liability	(4,190)	
Subscription Liability	(389,147)	
Vacation, Compensatory, and Sick Leave Liability	(2,369,491)	
Total Other Postemployment Benefits Liability	(202,003)	
OPEB Related Deferred Outflows of Resources	180,771	
OPEB Related Deferred Inflows of Resources	(296,133)	
State Life Insurance Net Other Postemployment Benefits Liability	(1,339,322)	
State Life Insurance OPEB Related Deferred Outflows of Resources	482,012	
State Life Insurance OPEB Related Deferred Inflows of Resources	(676,896)	(15,143,608)
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		(402,498)
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.		22,491,703
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.		5,001,532
Net Position of Governmental Activities		$ 211,953,216

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUND
YEAR ENDED DECEMBER 31, 2024

	General Fund	Human Services Fund	CDBG Grant Fund	County Sales Tax Fund	WRRWC Fund	Debt Service Fund	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total
REVENUES									
Taxes	$ 17,948,120	$ 2,391,513	$ -	$ 8,779,741	$ 598,632	$ -	$ -	$ 680,504	$ 30,398,510
Intergovernmental	11,727,181	5,498,068	1,260,767	-	24,439,066	-	5,242,837	3,088,896	51,256,815
Licenses and Permits	657,288	-	-	-	-	-	-	377,588	1,034,876
Fines and Forfeits	177,706	-	-	-	-	-	-	51,949	229,655
Public Charges for Services	3,302,146	120,110	-	-	138,394	-	-	498,717	4,059,367
Intergovernmental Charges for Services	311,775	-	-	-	-	-	-	-	311,775
Miscellaneous:									
Investment Income	2,182,551	-	22,000	365,933	-	-	216,086	77,708	2,864,278
Increase (Decrease) in Fair Value of Investments	482,927	-	-	-	-	-	-	-	482,927
Rent	6,122	-	-	-	-	-	-	-	6,122
Lease Revenue	26,612	-	-	-	-	-	-	-	26,612
Sale of Property	902	-	-	-	-	-	-	-	902
Other	472,233	14,688	535,197	-	-	-	75,000	4,147,937	5,245,055
Total Revenues	37,295,563	8,024,379	1,817,964	9,145,674	25,176,092	-	5,533,923	8,923,299	95,916,894
EXPENDITURES									
General Government	11,811,358	-	-	-	-	-	-	-	11,811,358
Public Safety	11,498,120	-	-	-	-	-	-	60,356	11,558,476
Public Works	9,944,253	-	-	-	-	-	-	-	9,944,253
Health and Human Services	1,775,019	6,725,893	-	-	25,172,320	-	-	4,358,783	38,032,015
Culture, Recreation, and Education	1,502,211	-	-	-	-	-	-	-	1,502,211
Conservation and Development	3,051,316	-	1,782,352	-	-	-	1,525,668	-	6,359,336
Debt Service:									
Principal Retirement	271,290	34,876	-	-	464	1,570,000	-	-	1,876,630
Interest and Fiscal Charges	6,585	908	-	-	2	283,375	-	-	290,870
Debt Issuance Costs	-	-	-	-	-	-	-	80,407	80,407
Total Expenditures	39,860,152	6,761,677	1,782,352	-	25,172,786	1,853,375	1,525,668	4,499,546	81,455,556
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,564,589)	1,262,702	35,612	9,145,674	3,306	(1,853,375)	4,008,255	4,423,753	14,461,338
OTHER FINANCING SOURCES (USES)									
Long-Term Debt Issued	-	-	-	-	-	-	-	3,500,000	3,500,000
Lease/SBITA Proceeds	333,224	-	-	-	-	-	-	-	333,224
Premium on Debt	-	-	-	-	-	228,306	-	71,597	299,903
Transfers In	6,570,334	3,306	-	-	-	1,084,955	-	-	7,658,595
Transfers Out	(3,103,367)	(1,276,532)	-	(9,114,591)	(3,306)	-	(4,485,870)	(488,448)	(18,472,114)
Total Other Financing Sources (Uses)	3,800,191	(1,273,226)	-	(9,114,591)	(3,306)	1,313,261	(4,485,870)	3,083,149	(6,680,392)
NET CHANGE IN FUND BALANCES	1,235,602	(10,524)	35,612	31,083	-	(540,114)	(477,615)	7,506,902	7,780,946
Fund Balances - Beginning of Year	24,181,811	983,236	304,986	16,078,109	-	768,420	477,615	1,983,924	44,778,101
FUND BALANCES - END OF YEAR	$ 25,417,413	$ 972,712	$ 340,598	$ 16,109,192	$ -	$ 228,306	$ -	$ 9,490,826	$ 52,559,047

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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, 2024

Net Change in Fund Balances - Total Governmental Funds		$ 7,780,946
Amounts reported for governmental activities in the statement of activities are are different because:		
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation/amortization expense. In the current period, these amounts are:		
Capital Outlays Reported in Governmental Fund Statements	$ 12,537,954	
Depreciation/Amortization Expense Reported in the Statement of Activities	(5,526,231)	7,011,723
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:		(3,393,717)
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.		554,791
Pension expenditures in the governmental funds are measured by current year employee contributions. Pension expenses on the statement of activities are measured by the change in net pension asset/liability and related deferred outflows and inflows of resources.		542,955
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 position and does not affect the statement of activities. Long-term debt incurred in the current year is:		
General Obligation Debt Issued	(3,500,000)	
Subscription Liability Issued	(333,224)	(3,833,224)
Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consist of:		
General Obligation Debt Principal Retirement	1,570,000	
Subscription Liability Principal Retirement	252,990	
Lease Liability Principal Retirement	53,640	1,876,630
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.		(299,903)
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	3,330,885	
Insurance Funds	244,695	3,575,580
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	86,775	
Net Change in Accrued Interest Payable	(18,521)	
Net Change in Compensated Absences Liability	(222,010)	
Net Change in Total Other Postemployment Benefits Liability and Related Deferred Outflows of Resources	(2,696)	
Net Change State Life Insurance Net Other Postemployment Benefits Liability and Related Deferred Outflows and Inflows of Resources	(101,823)	(258,275)
Change in Net Position of Governmental Activities		$ 13,557,506

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF NET POSITION – PROPRIETARY FUND
DECEMBER 31, 2024

	Business-Type Activities - Farm Land Development Enterprise Fund	Governmental Activities - Internal Service Funds
ASSETS		
CURRENT ASSETS		
Treasurer's Cash and Investments	$ 4,267,564	$ 15,051,420
Departmental Cash and Investments	-	100
Cash and Investments Held by Fiscal Agent	-	530,018
Accounts Receivable	-	756,295
Due from Other Governmental Units	-	974,772
Other Assets - Materials and Supplies	-	3,417,534
Prepaid Items	-	23,716
Total Current Assets	4,267,564	20,753,855
NONCURRENT ASSETS		
Notes Receivable	1,166,075	-
Property Held for Resale:		
Land	412,554	-
Land Improvements	787,697	-
Capital Assets:		
Not Being Depreciated/Amortized	22,653	1,193,019
Depreciable/Amortized Assets	-	34,089,607
Accumulated Depreciation/Amortization	-	(24,160,668)
Deposit with Public Entity Risk Pool	-	750,327
Total Noncurrent Assets	2,388,979	11,872,285
Total Assets	6,656,543	32,626,140
DEFERRED OUTFLOWS OF RESOURCES		
Wisconsin Retirement System Pension Related	-	3,018,772
County Other Postemployment Benefits Related	-	45,961
State Life Insurance Postemployment Benefits Related	-	99,760
Total Deferred Outflows of Resources	-	3,164,493

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF NET POSITION – PROPRIETARY FUND (CONTINUED)
DECEMBER 31, 2024

	Business-Type Activities - Farm Land Development Enterprise Fund	Governmental Activities - Internal Service Funds
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 5,455	$ 284,988
Special Deposits	4,589	-
Present Value of Unpaid Losses	-	3,794,280
Unearned Revenue - Cost Pools	-	8,511
Unearned Revenue - Advance for Highway Construction	-	859,489
Current Portion of Long-Term Liabilities:		
Subscription Liability	-	27,891
Estimated Compensated Absences Liability	-	217,649
Total Current Liabilities	10,044	5,192,808
LONG-TERM LIABILITIES (NET OF CURRENT PORTION)		
Total Other Postemployment Benefits Payable	-	51,360
State Life Insurance Net Postemployment Benefits Liability	-	277,191
Wisconsin Retirement System Net Pension Liability	-	336,169
Estimated Compensated Absences Liability	-	428,595
Total Long-Term Liabilities	-	1,093,315
Total Liabilities	10,044	6,286,123
DEFERRED INFLOWS OF RESOURCES		
Wisconsin Retirement System Pension Related	-	1,795,890
County Other Postemployment Benefits Related	-	75,292
State Life Insurance Postemployment Benefits Related	-	140,093
Total Deferred Inflows of Resources	-	2,011,275
NET POSITION		
Investment in Capital Assets	22,653	11,094,067
Unrestricted	6,623,846	16,399,168
Total Net Position	$ 6,646,499	$ 27,493,235

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2024

	Business-Type Activities - Farm Land Development Enterprise Fund	Governmental Activities - Internal Service Funds
OPERATING REVENUES	$ 70,489	$ 25,646,259
OPERATING EXPENSES	145,207	33,034,859
OPERATING LOSS	(74,718)	(7,388,600)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	-	121,316
Dividend Revenue	-	27,955
Interest Expense	-	(1,017)
Gain (Loss) on Disposal of Property	-	22,851
Nonoperating Depreciation	-	(20,444)
Total Nonoperating Revenues (Expenses)	-	150,661
LOSS BEFORE TRANSFERS	(74,718)	(7,237,939)
TRANSFERS		
Transfers In	-	10,989,237
Transfers Out	-	(175,718)
Total Transfers	-	10,813,519
CHANGE IN NET POSITION	(74,718)	3,575,580
Net Position - Beginning of Year	6,721,217	23,917,655
NET POSITION - END OF YEAR	$ 6,646,499	$ 27,493,235

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS – PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2024

	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	$ -	$ 20,722,239
Third Parties	-	4,267,374
Cash Received from Employees	-	294,932
Cash Received from the Sale of Property	358,086	-
Cash Paid to Suppliers for Goods and Services	(183,119)	(8,334,404)
Cash Paid for Employee Services	-	(9,932,123)
Cash Paid for Insurance Claims	-	(9,918,582)
Cash Paid for Insurance Premiums	-	(1,844,162)
Net Cash Provided (Used) by Operating Activities	174,967	(4,744,726)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from Sales Tax Special Revenue Fund	-	3,400,000
Transfer from General Fund	-	2,927,649
Transfer from American Rescue Plan Act Fund	-	4,485,870
Net Cash Provided by Noncapital Financing Activities	-	10,813,519
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Cash Received from Salvage of Capital Assets	-	244,821
Cash Payments for Acquisition of Capital Assets	-	(1,377,340)
Cash Payments for Interest on Lease/SBITA Payable	-	(1,017)
Cash Payments for Principal on Lease/SBITA Liability	-	(37,598)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(1,171,134)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on Investments	-	156,887
Redemption of Investments	-	242,292
Net Cash Provided by Investing Activities	-	399,179
NET CHANGE IN CASH AND CASH EQUIVALENTS	174,967	5,296,838
Cash and Cash Equivalents - Beginning of Year	4,092,597	10,284,700
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 4,267,564	$ 15,581,538

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS – PROPRIETARY FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

	Business-Type Activities - Farm Land Development Enterprise Fund	Governmental Activities - Internal Service Funds
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Loss	$ (74,718)	$ (7,388,600)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Cost Basis of Property Sold	31,511	-
Depreciation	-	1,496,059
Depletion of Gravel Pits and Quarries	-	2,446
Net Change in Wisconsin Pension System Related Items:		
Asset/Liability	-	(924,046)
Deferred Outflows of Resources	-	1,678,266
Deferred Inflows of Resources	-	(842,045)
Net Change in County OPEB Related Items:		
Asset/Liability	-	(16,595)
Deferred Outflows of Resources	-	9,150
Deferred Inflows of Resources	-	4,246
Net Change in LRLIF OPEB Related Items:		
Asset/Liability	-	38,548
Deferred Outflows of Resources	-	2,105
Deferred Inflows of Resources	-	(29,093)
(Increase) Decrease in Assets:		
Accounts Receivable	224,575	89,959
Due from Other Governmental Units	-	(244,218)
Other Assets - Materials and Supplies	-	147,180
Prepayments	-	(9,823)
Increase (Decrease) in Liabilities:		
Accounts Payable	(6,401)	(13,114)
Accrued Liabilities	-	1,214,008
Deferred Inflows	-	(15,769)
Accrued Benefits	-	56,610
Net Cash Provided (Used) by Operating Activities	$ 174,967	$ (4,744,726)
RECONCILIATION OF CASH AND INVESTMENTS TO CASH AND CASH EQUIVALENTS		
Cash and Investments per Statement of Net Position:		
Treasurer's Cash and Investments	$ 4,267,564	$ 15,051,420
Departmental Cash and Investments	-	100
Cash and Investments Held by Fiscal Agents	-	530,018
Total Cash and Investments	$ 4,267,564	$ 15,581,538

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUND
DECEMBER 31, 2024

	Custodial Funds
ASSETS	
Treasurer's Cash and Investments	$ 978,391
Departmental Cash and Investments	874,570
Accounts Receivable	129,513
Total Assets	1,982,474
LIABILITIES	
Accounts Payable	191,179
Due to Other Governmental Units	743,860
Total Liabilities	935,039
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	$ 1,047,435

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUND
YEAR ENDED DECEMBER 31, 2024

	Custodial Funds
ADDITIONS	
Contributions:	
Individuals	$ 764,136
Fines and Forfeitures	1,045,947
Property Tax Collections for Other Governments	56,343,302
Licenses and Fees Collected for State	1,944,198
Miscellaneous	4,150,435
Total Additions	64,248,018
DEDUCTIONS	
Payments of Property Tax to Other Governments	56,343,302
Distributions to Participants	789,758
Payments to State	2,973,718
Payments to Local Governments	114,617
Payments to Others	3,888,203
Total Deductions	64,109,598
NET INCREASE IN FIDUCIARY NET POSITION	138,420
Fiduciary Net Position - Beginning of Year	909,015
FIDUCIARY NET POSITION - END OF YEAR	$ 1,047,435

See accompanying Notes to Financial Statements.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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 twenty-one 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: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Financial Statements

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

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

The County reports the following major governmental funds:

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

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

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

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

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

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

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

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

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Receivables and Payables (Continued)

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

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

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

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

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Receivables and Payables (Continued)

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

3. Materials and Supplies, Prepaid Items, and Land Held for Resale

All materials and supplies are valued at cost using the average costing method. Materials and supplies of governmental funds, if material, are recorded as expenditures when consumed rather than when purchased.

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

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

4. Restricted Assets

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

5. Capital Assets

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

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

5. Capital Assets (Continued)

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

Capitalization thresholds (the dollar valued above which asset acquisitions are added to the capital asset accounts), Depreciation/Amortization Methods, and Estimated Useful Lives of Capital Assets reported in the government-wide statements are as follows:

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

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

6. Deferred Outflows of Resources

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

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

7. Deferred Inflows of Resources

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

8. Compensated Absences

The Liability for Compensated Absences reported in the government-wide and proprietary fund statements consists of leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave. The County's policies and estimated liabilities at year-end are further discussed in Note 3.A.

9. Wisconsin Retirement System Pension Plan Benefits

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

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

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

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

11. Other Postemployment Benefits – Multiple Employer Plan

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

12. Long-Term Obligations

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

13. Equity Classifications

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

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

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

13. Equity Classifications (Continued)

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

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

14. Adoption of New Accounting Standards

Effective January 1, 2024, the County implemented GASB Statement No. 101, *Compensated Absences*. This standard requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. The implementation of this standard had no impact on the County's beginning net position.

15. Accounting Changes and Error Corrections

During the fiscal year ended December 31, 2024, the County determined that $4,701,600 Non-Metallic Mine Deposits previously reported as an asset and offsetting liability in the fiduciary activities should be reported in the governmental funds. This resulted in removing such balances from the statement of fiduciary net position and reporting the related balances in the nonmajor governmental funds.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 2 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The County's cash and investments balances at December 31, 2024 as shown in the financial statements are as follows:

Governmental Funds	$ 58,199,785
Proprietary Funds	20,599,429
Fiduciary Funds	1,852,961
Total	$ 80,652,175

The above cash and investments balances consisted of the following:

Treasurer's Cash and Investments:		
Deposits at Financial Institutions	$ 8,409,652	
Deposits in State Local Government Pooled-Investment Fund	54,677,052	
Investments in U.S. Treasuries	2,259,648	
Investments in Government Agency Issuances	12,633,539	$ 77,979,891
Departmental Cash and Investments:		
Deposits at Financial Institutions	987,470	
Petty Cash Funds	2,465	989,935
Cash and Investments Held by Fiscal Agents:		
Funds Held by WMMIC	750,327	
Funds Held by Health Insurance Administrator	530,018	
Funds Held by Chippewa County Housing Authority	402,004	1,682,349
Total Cash and Investments at December 31, 2024		$ 80,652,175

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 $1,000,000 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, 2024, the County's deposits were not exposed to custodial credit risk.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Investments

The County's investments at December 31, 2024 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 2024 was 13 days.

Certificates of Deposit and U.S. Government Agencies and Instrumentalities Obligations. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the fair values of investments with maturity dates further into the future are more sensitive to changes in market interest rates. The short weighted average maturities of the investments in the LGIP and the relatively short-term maturities on the other investments mitigate this risk to the County. The County's investments in these obligations at December 31, 2024 are summarized as follows:

		Investment Maturities (in Years)			
Description	Totals	< 1	1 to 2	2 to 3	> 3
U.S. Treasuries	$ 2,259,648	$ 2,259,648	$ -	$ -	$ -
FFCB	1,485,448	-	-	1,485,448	-
FHLB	6,371,850	1,211,554	1,842,732	3,317,564	-
FNMA	96,294	-	-	1,622	94,672
FHLMC	4,656,655	4,238,446	-	318,934	99,275
GNMA	23,292	35	125	-	23,132
Total	$ 14,893,187	$ 7,709,683	$ 1,842,857	$ 5,123,568	$ 217,079

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.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Investments (Continued)

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

As of December 31, 2024, the County's investments were rated as follows:

Type	Credit Quality Rating	Amount
U.S. Treasuries	AA+	$ 2,259,648
FFCB	AA+	1,485,448
FHLB	AA+	6,371,850
FNMA	AA+	96,294
FHLMC	AA+	4,656,655
GNMA	Not Rated	23,292
LGIP	Not Rated	54,677,052

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, 2024, the investment portfolio was concentrated as follows (investment holdings individually greater than 5% of the total investment portfolio):

Type	Amount	Percentage
FHLB	$ 6,371,850	9.1%
FHLMC	4,656,655	6.7%
	$ 12,513,953	

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: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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	$ 2,259,648	$ -	$ -	$ 2,259,648
FFCB	-	1,485,448	-	1,485,448
FNMA	-	96,294	-	96,294
FHLB	-	6,371,850	-	6,371,850
FHLMC	-	4,656,655	-	4,656,655
GNMA	-	23,292	-	23,292
Total	$ 2,259,648	$ 12,633,539	$ -	14,893,187
Investments Measured at Amortized Cost - LGIP Funds				54,677,052
Total Investments				$ 69,570,239

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, 2024 the County had outstanding installment loans totaling $611. 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.

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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, 2024 the County had five hundred fifty-seven (557) loans outstanding totaling $11,419,641 under two revolving loan programs. Two hundred thirteen (213) loans totaling $2,852,835 were outstanding under a loan program for Chippewa County residents which was funded by grants received in previous years. The County also had three hundred forty-four (344) loans outstanding totaling $8,566,806 under a regional loan program funded by Community Development Block Grants which were awarded to Chippewa County in 2013, 2018, and 2021. The regional loan program is for the purpose of providing housing rehabilitation loans to eligible residents in a ten county area including Barron, Buffalo, Chippewa, Clark, Dunn, Eau Claire, Pepin, Pierce, Polk and St. Croix counties. Chippewa County is the administrator of the grant and all loan repayments are received by Chippewa County to be used to finance similar housing rehabilitation loans in the ten county area.

Lease Receivable. The County, acting as lessor, leases the land for a cell tower under long-term noncancelable lease agreements. The leases expire on May 11, 2031, and will not renew. During the year ended December 31, 2024, the County recognized $26,612 and $6,122 in lease revenue and interest revenue, respectively, pursuant to the contract.

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

Year Ending December 31,	Principal	Interest	Total
2025	$ 23,163	$ 5,403	$ 28,566
2026	26,667	4,628	31,295
2027	29,120	3,731	32,851
2028	30,054	2,797	32,851
2029	31,017	1,834	32,851
2030-2031	43,882	892	44,774
Totals	$ 183,903	$ 19,285	$ 203,188

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

Governmental Activities

	Beginning Balance	Additions	Transfers	Deletions	Ending Balance
General County Assets:					
Capital Assets Not Being Depreciated/Amortized:					
Land	$ 4,148,926	$ -	$ -	$ -	$ 4,148,926
Highway Right-of-Ways	882,286	344,874	-	-	1,227,160
Construction Work in Progress	11,972,849	10,246,879	(19,467,989)	-	2,751,739
Total Capital Assets Not Being Depreciated/Amortized	17,004,061	10,591,753	(19,467,989)	-	8,127,825
Capital Assets Being Depreciated/Amortized:					
Land Improvements	11,736,089	554,818	4,988,342	-	17,279,249
Buildings and Improvements	29,266,224	-	557,376	3,087	29,820,513
Machinery and Equipment	8,926,708	888,142	369,531	25,627	10,158,754
Vehicles	234,108	170,017	-	6,183	397,942
Right-to-Use Lease - Equipment	155,145	-	-	-	155,145
Subscription Asset	500,143	333,224	-	26,962	806,405
Highway Infrastructure:					
Roadways	133,902,855	-	7,602,730	9,283,217	132,222,368
Bridges	26,070,115	-	5,950,010	45,600	31,974,525
Structures	782,769	-	-	-	782,769
Total Capital Assets Being Depreciated/Amortized	211,574,156	1,946,201	19,467,989	9,390,676	223,597,670
Total Capital Assets	228,578,217	12,537,954	-	9,390,676	231,725,495
Accumulated Depreciation/Amortization:					
Land Improvements	5,343,889	453,049	-	-	5,796,938
Buildings and Improvements	17,587,987	571,544	-	3,087	18,156,444
Machinery and Equipment	7,488,239	675,837	-	25,627	8,138,449
Vehicles	174,874	24,648	-	6,183	193,339
Right-to-Use Lease - Equipment	93,532	49,697	-	-	143,229
Highway Infrastructure:					
Roadways	56,815,000	2,906,400	-	5,889,500	53,831,900
Bridges	12,630,830	608,730	-	45,600	13,193,960
Structures	161,000	14,400	-	-	175,400
Subscription Asset	158,469	221,926	-	26,962	353,433
Total Accumulated Depreciation/ Amortization	100,453,820	5,526,231	-	5,996,959	99,983,092
Net Capital Assets - General County	$ 128,124,397	$ 7,011,723	$ -	$ 3,393,717	$ 131,742,403

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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/Amortized:					
Land	$ 92,696	$ -	$ -	$ -	$ 92,696
Construction Work in Progress	311,734	873,955	(85,366)	-	1,100,323
Total Capital Assets Not Being Depreciated	404,430	873,955	(85,366)	-	1,193,019
Capital Assets Being Depreciated:					
Land Improvements	453,303	-	-	-	453,303
Gravel Pits and Quarries**	50,872	-	-	2,445	48,427
Buildings and Improvements	8,594,932	-	-	-	8,594,932
Vehicles Nonhighway Fleet	2,319,924	337,173	-	441,405	2,215,692
Machinery and Equipment	23,059,385	80,846	85,366	555,132	22,670,465
Subscription Asset	86,140	-	-	-	86,140
Total Capital Assets Being Depreciated/Amortized	34,564,556	418,019	85,366	998,982	34,068,959
Total Capital Assets	34,968,986	1,291,974	-	998,982	35,261,978
Accumulated Depreciation/Amortization:					
Land Improvements	358,785	12,083	-	-	370,868
Buildings and Improvements	6,940,712	301,952	-	-	7,242,664
Vehicles Nonhighway Fleet	1,855,294	255,440	(480,634)	441,405	1,188,695
Machinery and Equipment	14,312,316	910,038	480,634	418,527	15,284,461
Subscription Asset	28,713	28,713	-	-	57,426
Total Accumulated Depreciation/ Amortization	23,495,820	1,508,226	-	859,932	24,144,114
Net Capital Assets - Highway Department	$ 11,473,166	$ (216,252)	$ -	$ 139,050	$ 11,117,864

	Beginning Balance	Additions	Transfers	Deletions	Ending Balance
Self-Funded Workers Compensation					
Capital Assets Being Depreciated:					
Subscription Asset	$ 20,648	$ -	$ -	$ -	$ 20,648
Accumulated Depreciation/Amortization:					
Subscription Asset	8,277	8,277	-	-	16,554
Net Capital Assets - Self-Funded Workers Compensation	$ 12,371	$ (8,277)	$ -	$ -	$ 4,094

Capital Assets Not Being Depreciated/ Amortized	$ 17,408,491	$ 11,465,708	$ (19,553,355)	$ -	$ 9,320,844
Capital Assets Being Depreciated/Amortized	246,159,360	2,364,220	19,553,355	10,389,658	257,687,277
Total Capital Assets	263,567,851	13,829,928	-	10,389,658	267,008,121
Accumulated Depreciation/Amortization	123,957,917	7,042,734	-	6,856,891	124,143,760
Net Capital Assets - Governmental Activities	$ 139,609,934	$ 6,787,194	$ -	$ 3,532,767	$ 142,864,361

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

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NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets (Continued)

Governmental Activities (Continued)

Depreciation/Amortization was charged to governmental functions as follows:

General County:	
General Government	$ 1,052,684
Public Safety	790,914
Public Works	3,529,530
Health and Human Services	3,164
Culture, Recreation, and Education	103,757
Conservation and Development	46,182
Total	5,526,231
Highway Department:	
Transportation	1,508,226
Self-Funded Workers Compensation	8,277
Total	$ 7,042,734

Business-Type Activities

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

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2024 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	121,814
Total		$ 151,814

The above interfund balances were for temporary financing of operating expenditures and are expected to be repaid in 2025. 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	$ 4,629,636
General Fund	Human Services Fund	1,276,532
General Fund	Land Management Fund	85,082
General Fund	ADRC Fund	165,297
General Fund	Public Health Fund	238,069
General Fund	Workers' Compensation Fund	46,718
General Fund	Health Insurance Fund	92,500
General Fund	Liability Insurance Fund	36,500
Debt Service Fund	County Sales Tax Fund	1,084,955
Highway Department Fund	General Fund	732,367
Highway Department Fund	County Sales Tax Fund	3,400,000
Highway Department Fund	American Rescue Plan Act Fund	4,485,870
Flexible Benefits Fund	General Fund	6,000
Human Services Fund	WRRWC Fund	3,306
Self-Funded Health Insurance	General Fund	2,365,000
Total		$ 18,647,832

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

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

Interfund Transfers (Continued)

The transfers from the County sales tax fund consisted of the amount of county sales tax collections applied to the 2024 budget. The remaining items were budgeted transfers for construction and working capital.

E. Long-Term Obligations

Changes in Long-Term Obligations

Changes in long-term obligations of the County for the year ended December 31, 2024 were as follows:

	Balances 1/1/24	Additions	Reductions	Balances 12/31/24	Amounts Due Within One Year
Long-Term Debt:					
Governmental Activities:					
General Obligation Notes	$ 8,450,000	$ 3,500,000	$ 1,570,000	$ 10,380,000	$ 1,870,000
Unamortized Debt Premium	189,370	299,903	86,775	402,498	110,476
Total Long-Term Debt	$ 8,639,370	$ 3,799,903	$ 1,656,775	$ 10,782,498	$ 1,980,476
Other Long-Term Obligations (Governmental Activities):					
Governmental Funds:					
Compensated Absences*	$ 2,147,481	$ 222,010	$ -	$ 2,369,491	$ 1,005,455
Subscription Liability	308,913	333,224	252,990	389,147	192,074
Lease Liability	57,830	-	53,640	4,190	4,190
Highway Internal Service Fund:					
Compensated Absences*	589,634	56,610	-	646,244	217,649
Subscription Liability	54,915	-	27,024	27,891	27,891
Self-Insurance Internal Service Fund:					
Subscription Liability	10,574	-	10,574	-	-
Total Other Long-Term Obligations	$ 3,169,347	$ 611,844	$ 344,228	$ 3,436,963	$ 1,447,259

* This change is presented as a net change.

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

The County's bonds and notes payable are liquidated by the debt service fund.

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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, 2024 and annual requirements for their retirement were as follows:

Description	Year	Principal	Interest	Total
Promissory Notes, $8,135,000,	2025	$ 820,000	$ 123,200	$ 943,200
issued 10/1/18, due 2/1/28,	2026	855,000	89,700	944,700
interest at 3.00%-4.00%	2027	890,000	54,800	944,800
	2028	925,000	18,500	943,500
Subtotal		3,490,000	286,200	3,776,200
Promissory Notes, $3,000,000,	2025	230,000	22,850	252,850
issued 10/1/20, due 2/1/29,	2026	235,000	15,875	250,875
interest at 1.00%-3.00%	2027	245,000	8,675	253,675
	2028	250,000	3,750	253,750
	2029	250,000	1,250	251,250
Subtotal		1,210,000	52,400	1,262,400
Promissory Notes, $3,000,000,	2025	310,000	81,000	391,000
issued 10/4/22, due 2/1/30,	2026	355,000	67,700	422,700
interest at 4.00%	2027	310,000	54,400	364,400
	2028	150,000	45,200	195,200
	2029	515,000	31,900	546,900
	2030	540,000	10,800	550,800
Subtotal		2,180,000	291,000	2,471,000
Promissory Notes, $3,500,000,	2025	510,000	133,083	643,083
issued 10/1/24, due 2/1/32,	2026	435,000	138,625	573,625
interest at 5.00%	2027	100,000	125,250	225,250
	2028	100,000	120,250	220,250
	2029	545,000	104,125	649,125
	2030	575,000	76,125	651,125
	2031	600,000	46,750	646,750
	2032	635,000	15,875	650,875
Subtotal		3,500,000	760,083	4,260,083
Total General Obligation Debt		$ 10,380,000	$ 1,389,683	$ 11,769,683

The above annual debt service requirements are summarized as follows:

Year Ending December 31,	Principal	Interest	Total
2025	$ 1,870,000	$ 360,133	$ 2,230,133
2026	1,880,000	311,900	2,191,900
2027	1,545,000	243,125	1,788,125
2028	1,425,000	187,700	1,612,700
2029	1,310,000	137,275	1,447,275
2030-2032	2,350,000	149,550	2,499,550
Total	$ 10,380,000	$ 1,389,683	$ 11,769,683

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

General Obligation Debt (Continued)

General Obligation Debt Limitation. Section 67.03 of the Wisconsin Statutes restricts county general obligation debt to 5% of the equalized value of all property in the County. At December 31, 2024, the County's debt limit amounted to $501,944,700 and indebtedness subject to the limitation totaled $10,380,000.

Lease Liability. The County entered into multiple lease agreements with Quadient Leasing, EO Johnson and landowners for the use of folder inserter, print services and real estate. The County used the incremental borrowing rate for the leases since the interest rate was not provided in the lease agreements.

The future lease payment requirements under these agreements are as follows:

Year Ending December 31,	Principal	Interest	Total
2025	$ 3,115	$ 68	$ 3,183
2026	1,072	19	1,091
2027	3	-	3
Total	$ 4,190	$ 87	$ 4,277

Subscription-Based Information Technology Arrangements. The County entered into multiple arrangements for the right to use subscription-based information technology. A subscription liability was recorded during the current fiscal year for these arrangements. The County used the incremental borrowing rate since the interest rate was not provided in the agreements.

The future payment requirements under the agreements are as follows:

Year Ending December 31,	Principal	Interest	Total
2025	$ 219,965	$ 6,930	$ 226,895
2026	72,084	4,632	76,716
2027	68,106	2,392	70,498
2028	56,883	438	57,321
Total	$ 417,038	$ 14,392	$ 431,430

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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, 2024 consisted of the following:

	Total	Nonspendable	Restricted	Committed	Assigned	Unassigned
Major Funds:						
General Fund:						
Delinquent Taxes	$ 1,378,634	$ 1,378,634	$ -	$ -	$ -	$ -
Prepaid Items	401,524	401,524	-	-	-	-
Environmental Site Assessment	121,554	-	-	-	121,554	-
Environmental Impact Fee	53,218	-	-	-	53,218	-
Economic Development	47,613	-	-	-	47,613	-
Criminal Justice Coordinator	53,777	-	-	-	53,777	-
County Administrator	250,000	-	-	-	250,000	-
Juvenile Detention	400,000	-	-	-	400,000	-
Computer Equipment Outlay	678,521	-	-	-	678,521	-
Courthouse	200,703	-	-	-	200,703	-
Facilities Improvement	378,651	-	-	-	378,651	-
Facilities Projects	1,144,401	-	-	-	1,144,401	-
Radio Towers	448,599	-	-	-	448,599	-
Security Plan	790,894	-	-	-	790,894	-
Property and Liability Insurance	155,681	-	-	-	155,681	-
Employee Health Program	4,077	-	-	-	4,077	-
Copy Machine	7,567	-	-	-	7,567	-
Youth Court Programs	27,682	-	-	-	27,682	-
Snowmobile Patrol	32,773	-	-	-	32,773	-
Water Safety Patrol	54,658	-	-	-	54,658	-
K-9	47,940	-	-	-	47,940	-
All Terrain Vehicle Patrol	41,540	-	-	-	41,540	-
Sheriff's Department Equipment and Tower	113,406	-	-	-	113,406	-

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Governmental Fund Balances (Continued)

	Total	Nonspendable	Restricted	Committed	Assigned	Unassigned
Major Funds (Continued):						
General Fund (Continued):						
Sheriff's Department Training	$ 44,483	$ -	$ -	$ -	$ 44,483	$ -
Jail Canteen	90,909	-	-	-	90,909	-
Extension Education Programs	33,755	-	-	-	33,755	-
Wildlife Damage and Abatement Programs	214	-	-	-	214	-
State Forestry Programs	8,427	-	-	-	8,427	-
Wildlife Habitat Management	1,929	-	-	-	1,929	-
Special Conservation Projects	270,238	-	-	-	270,238	-
Snowmobile Trails	15,333	-	-	-	15,333	-
All Terrain Vehicle Trails	7,630	-	-	-	7,630	-
Old Abe Trail Project	72,331	-	-	-	72,331	-
Forest & Trails Tax Deed Projects	252,374	-	-	-	252,374	-
County Parks Capital Improvements	25,753	-	-	-	25,753	-
County Parks Tax Deed Projects	4,992	-	-	-	4,992	-
Recycling Programs	98,707	-	-	-	98,707	-
Nonmetallic Mining	192,987	-	-	-	192,987	-
Urban Stormwater Program	29,464	-	-	-	29,464	-
Conservation Reserve Enhancement Programs	67,233	-	-	-	67,233	-
Lake Protection Program	52,681	-	-	-	52,681	-
Groundwater Sampling	26,087	-	-	-	26,087	-
Land Conservation Stewardship Programs	100,000	-	-	-	100,000	-
Building Inspection	200,000	-	-	-	200,000	-
Comprehensive Planning Project	165,228	-	-	-	165,228	-
Platbook/Roadmap Publishing	31,251	-	-	-	31,251	-
Tax Deeds	143,221	-	-	-	143,221	-
Veterans' Relief	20,000	-	-	-	20,000	-
Health Clinics	15,000	-	-	-	15,000	-
Unfunded Benefit Liabilities	1,535,482	-	-	-	1,535,482	-
Unassigned	15,078,291	-	-	-	-	15,078,291
Subtotal General Fund	25,417,413	1,780,158	-	-	8,558,964	15,078,291
Human Services Fund:						
Committed for Human Services Programs	972,712	-	-	972,712	-	-
CDBG Grant Fund	340,598	-	340,598	-	-	-
County Sales Tax Funded Programs	16,109,192	-	-	16,109,192	-	-
Debt Service	228,306	-	228,306	-	-	-
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	550,187	-	-	550,187	-	-
Land Management Program	246,061	-	-	246,061	-	-
Jail Assessments Fees Funded Projects	14,242	-	14,242	-	-	-
Crime Prevention	6,082	-	-	6,082	-	-
Opioid Abatement Activities	734,201	-	734,201	-	-	-
County Economic Development Loan Program	654,271	-	-	654,271	-	-
NMM Reclamation	3,517,079	-	-	3,517,079	-	-
Capital Projects Funds:						
2025 Capital Projects Fund	3,541,991	-	3,541,991	-	-	-
Total Governmental Funds Balances at December 31, 2024	$ 52,559,047	$ 1,780,158	$ 5,085,050	$ 22,056,584	$ 8,558,964	$ 15,078,291

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NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Internal Service Funds Net Position

The net position of the County's internal service funds at December 31, 2024 consisted of the following:

	Net Position at Year End				
Fund	Total	Invested in Capital Assets	Restricted	Unrestricted	Change During Year
Highway Department Fund	$ 22,491,703	$ 11,089,973	$ -	$ 11,401,730	$ 3,330,885
Self-Funded Insurance Funds:					
Workers' Compensation	835,700	4,094	-	831,606	(164,300)
Health Insurance	3,861,093	-	-	3,861,093	583,054
Liability Insurance	216,212	-	-	216,212	(167,584)
Flexible Benefits Fund	88,527	-	-	88,527	(6,475)
Totals	$ 27,493,235	$ 11,094,067	$ -	$ 16,399,168	$ 3,575,580

NOTE 3 OTHER INFORMATION

A. Compensated Absences

The County's estimated liability for employee compensated absences at December 31, 2024 totaled $3,015,735 and consisted of $2,369,491 payable from its governmental funds and $646,244 payable from its highway department internal service fund. These liabilities are further discussed below.

The County implemented a Paid Time Off (PTO) plan for its nonrepresented employees effective January 1, 2013. All nonrepresented employees are granted time off based on the number of hours paid in a pay period and length of service. Earned time off is placed into a personal "PTO" account which may be used for any purpose. Amounts credited to the PTO account are subject to maximum accumulations of 480 hours for full-time employees and 360 hours for part time and are paid upon termination. The County's estimated liability for compensated absences under this plan at December 31, 2024 totaled $2,896,408 and consisted of $2,258,103 payable from its governmental funds and $638,305 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, 2024 was $111,388 in the governmental funds and $7,939 in the highway department internal service fund.

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NOTE 3 OTHER INFORMATION (CONTINUED)

B. Wisconsin Retirement System Pension Plan Benefits

General Information about the Pension Plan

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

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

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

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

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

The WRS also provides death and disability benefits for employees.

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NOTE 3 OTHER INFORMATION (CONTINUED)

B. Wisconsin Retirement System Pension Plan Benefits (Continued)

General Information about the Pension Plan (Continued)

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

During the fiscal reporting period January 1, 2024 through December 31, 2024, the WRS recognized $1,990,811 in contributions from the employer.

Contribution rates as of December 31, 2024 are:

	Employee	Employer
General (Including Teachers)	6.90%	6.90%
Executives and Elected Officials	6.90%	6.90%
Protective with Social Security	6.90%	14.45%
Protective without Social Security	6.90%	19.55%

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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 (%)
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

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

At December 31, 2024, the County reported a liability of $1,960,459 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the County's proportion was 0.13185708%, which was a decrease of 0.00333682 from its proportion measured as of December 31, 2022.

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NOTE 3 OTHER INFORMATION (CONTINUED)

B. Wisconsin Retirement System Pension Plan Benefits (Continued)

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

For the year ended December 31, 2024, the County recognized pension expense (revenue) of $1,361,930. At December 31, 2024, 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	$ 7,904,551	$ 10,469,626
Changes of Assumptions	854,507	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	6,831,881	-
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	23,014	3,581
County Contributions Subsequent to the Measurement Date	1,990,811	-
Total	$ 17,604,764	$ 10,473,207

$1,990,811 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended December 31, 2025. 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 Ending December 31,	Pension Expense Amount
2025	$ 1,055,198
2026	1,105,798
2027	4,293,243
2028	(1,313,493)

Actuarial Assumptions. The total pension asset in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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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)

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*:	1.7%

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

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020.

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
Public Equity	40%	4.5%	N/A	N/A
U.S. Equities	N/A	N/A	70%	4.0%
International Equities	N/A	N/A	30%	4.8%
Public Fixed Income	27%	3.0%	N/A	N/A
Inflation Sensitive	19%	1.7%	N/A	N/A
Real Estate	8%	3.0%	N/A	N/A
Private Equity/Debt	18%	6.7%	N/A	N/A
Cash	-12%	1.0%	N/A	N/A
Totals	100%		100%	

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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)

Discount Rate. A single discount rate of 6.80% 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 6.80% and a municipal bond rate of 3.77% (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, 2023. In describing this index Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (5.8%)	Current Discount Rate (6.8%)	1% Increase (7.8%)
County's Proportionate Share of the Net Pension Liability (Asset)	$ 18,948,782	$ 1,960,459	$ (9,926,990)

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.

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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 postemployment life insurance benefits for all eligible employees. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at http://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

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

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

Contribution rates as of December 31, 2024 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, 2023 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, 2024 through December 31, 2024, the LRLIF recognized $7,416 in contributions from the employer.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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, 2024, the County reported a liability of $1,616,513 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023, rolled forward to December 31, 2023. 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, 2023, the County's proportion was 0.35136600 percent, which was a decrease of 0.00451900 from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the County recognized OPEB expense of $120,788. At December 31, 2024, 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	$ -	$ 143,066
Changes of Assumptions or Other Input	505,659	636,548
Net Difference Between Projected and Actual Earnings on OPEB Investments	21,838	-
Change in proportion and differences between employer contributions and proportionate share of contributions	46,859	37,375
District Contributions Subsequent to the Measurement Date	7,416	-
Total	$ 581,772	$ 816,989

$7,416 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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)

Year Ending December 31,	OPEB Expense Amount
2025	$ (14,501)
2026	10,363
2027	(50,009)
2028	(100,615)
2029	(103,652)
Thereafter	15,781

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, 2023
Measurement Date of Net OPEB Liability (Asset)	December 31, 2023
Experience Study	January 1, 2018 - December 31, 2020; Published November 19, 2021
Actuarial Cost Method	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	3.26%
Long-Term Expected Rate of Return	4.25%
Discount Rate	3.32%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table

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

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 3 OTHER INFORMATION (CONTINUED)

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

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

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Intermediate Credit Bonds	Bloomberg US Interim Credit	40%	2.32%
U.S. Mortgages	Bloomberg US MBS	60%	2.52%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

Single Discount Rate. A single discount rate of 3.32% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the uncial 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.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

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 3.32%, 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 (2.32%) or one-percentage-point higher (4.32%) than the current rate:

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 3 OTHER INFORMATION (CONTINUED)

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

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

		1% Decrease (2.32%)	Current Discount Rate (3.32%)	1% Increase (4.32%)
Proportionate Share of the Net OPEB Liability (asset)	12/31/24	$ 2,172,011	$ 1,616,513	$ 1,192,489

OPEB Plan Fiduciary Net Position. Detailed information about the OPEB 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.

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

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

Single-Employer Plan Description

Plan Description

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

Benefits Provided

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

Employees Covered by Benefit Terms. At December 31, 2024, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	6
Inactive Plan Members Entitled to but not Yet Receiving Benefit Payments	-
Active Plan Members	365
Total	371

Contributions

The County funds its other postemployment benefit on a pay-as-you go basis. For fiscal year 2024, the County paid retiree benefits of an estimated $42,806.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 3 OTHER INFORMATION (CONTINUED)

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

Single-Employer Plan Description (Continued)

Total OPEB Liability

The County does not accumulate assets in a trust for payment of OPEB benefits. Accordingly, the County must report its total OPEB liability. The County's total OPEB liability was determined by an actuarial valuation and a measurement date as of December 31, 2023. At December 31, 2024, the County reported a total OPEB liability of $253,363. Changes in the County's total OPEB liability were as follows:

Balances at December 31, 2023	$	322,853
Changes for the Year:		
Service Cost		23,264
Interest		14,063
Differences Between Expected and Actual Experience		(42,104)
Changes of Assumptions or Other Input		(57,544)
Benefit Payments		(7,169)
Net Changes		(69,490)
Balances at December 31, 2024	$	253,363

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	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50% and level thereafter.
Discount Rate:	4.00%
Municipal Bond Rate Source	S&P Municipal Bond 20 Year High Grade Index
Mortality Assumptions	2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010
Inflation Rate	2.5%

Discount Rate

The discount rate used to measure the total OPEB liability was 4.00%. The discount rate is based upon all years of projected payments discounted at a municipal bond rate of 4.00%. This is a decrease from the prior year rate of 4.25%.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 3 OTHER INFORMATION (CONTINUED)

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

Single-Employer Plan Description (Continued)

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

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

		1% Decrease (3.00)	Current Discount Rate (4.00%)	1% Increase (5.00%)
Total OPEB Liability	12/31/24	$ 266,480	$ 253,363	$ 240,844

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 (6.0% Decreasing to 3.5%)	Healthcare Cost Trend Rates (7.0% Decreasing to 4.5%)	1% Increase (8.0% Decreasing to 5.5%)
Total OPEB Liability	12/31/24	$ 234,173	$ 253,363	$ 275,636

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

For the year ended December 31, 2024, the County recognized OPEB expense (revenue) of $10,989. At December 31, 2024, 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	$ 55,166	$ 114,657
Changes of Assumptions or Other Input	128,760	256,768
County Benefit Payments Subsequent to the Measurement Date	42,806	-
Total	$ 226,732	$ 371,425

$42,806 reported as deferred outflows of resources related to OPEB resulting from County benefit payments subsequent to the measurement date will be recognized as a reduction to the net OPEB liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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 (Continued)

Year Ending December 31,	OPEB Expense Amount
2025	$ (26,338)
2026	(26,338)
2027	(26,338)
2028	(26,335)
2029	(23,712)
Thereafter	(58,438)

E. Risk Management

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

Workers' Compensation Fund. The County is self-insured for workers compensation coverage. This program is funded through "premiums" charged to all County departments based on 3.5% of payroll. Claims are paid directly by the County. Stop-loss insurance is carried and covers individual claims in excess of $550,000 for each accident and each employee for disease to a maximum statutory limit. In addition to in-house legal and administrative staff, the County retains outside legal and medical expertise for assistance in settling claims. The fund had a net position at December 31, 2024 of $1,000,000.

Changes in claims liability for 2024 and 2023 were as follows:

	2024	2023
Estimated Claims Outstanding January 1	$ 1,129,954	$ 894,939
Current Year Claims and Changes in Estimates	1,133,534	679,246
Claim Payments	(388,134)	(444,231)
Estimated Claims Outstanding December 31	$ 1,875,354	$ 1,129,954

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.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 3 OTHER INFORMATION (CONTINUED)

E. Risk Management (Continued)

Liability Insurance Fund (Continued). Wisconsin Municipal Mutual Insurance Company (WMMIC) is a mutual company operating solely within the property and liability insurance industry. WMMIC was formed pursuant to an intergovernmental charter-contract in 1987 by municipal members. WMMIC was organized to provide property and liability insurance and risk management services to participant municipalities. As of December 31, 2024, 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, 2024 and 2023 was $1,244,045 and $1,114,346, respectively, and represented 3.11% and 3.11%, respectively, of the total member equity at those dates.

Liability insurance provided the members through WMMIC is to provide coverage in excess of prescribed self-insured amounts. WMMIC has contracted with a reinsurance company to cover losses (in excess of the self-insured retention of each member) which exceed $1,000,000 per occurrence up to a maximum loss of $15,000,000 per occurrence. WMMIC retains the first $1,000,000 of the excess over the self-insurance retention. The members incur all losses greater than $15,000,000 per occurrence or greater than $33,000,000 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 $200,000 per occurrence with an annual aggregate self-insured retention (SIR) for all losses of $550,000 for the 2024 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.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 3 OTHER INFORMATION (CONTINUED)

E. Risk Management (Continued)

Liability Insurance Fund (Continued). The self-funded liability insurance fund had a net position of $216,212 and $383,796 at December 31, 2024 and 2023, respectively, and consisted of the following components:

	2024	2023
Accounts Receivable	$ 27,955	$ 35,571
Investment in WMMIC	750,327	750,327
Cash and Investments Held by County	249,410	296,967
Deposits with WMMIC	284,226	199,938
Accounts Payable	(645)	(504)
Accrued Unpaid Losses	(1,095,061)	(898,503)
Net Position December 31	$ 216,212	$ 383,796

The liability recorded for unpaid losses at December 31, 2024 was determined by actuaries contracted by WMMIC based on claim adjusters evaluations and other estimates. The liability includes those for incurred but not reported (IBNRs) losses. The liability represents the present value of the expected level of unpaid losses for the years of operations under WMMIC. Chippewa County's policy is to set its liability at the 90% confidence level.

Changes in claims liability for 2024 and 2023 were as follows:

	2024	2023
Estimated Claims Outstanding January 1	$ 898,503	$ 869,758
Current Year Claims and Changes in Estimates	311,039	164,692
Claim Payments	(114,481)	(135,947)
Estimated Claims Outstanding December 31	$ 1,095,061	$ 898,503

Self-Funded Health Insurance. The County has established a self-funded health insurance program. This program is funded through "premiums" charged monthly to the various County departments based on actual participation by employees. The plan is administered on contract basis for a monthly fee based on the number of participating employees. Claims are paid by the administrator and are reimbursed by the County on a monthly basis. Reinsurance for both specific and annual aggregate stop-loss coverage is provided. Specific stop-loss covers individual claims in excess of $100,000. The fund had a net position balance at December 31, 2024 of $3,861,093.

Changes in the claim liability for 2024 was as follows:

	2024
Estimated Claims Outstanding January 1	$ 551,815
Current Year Claims and Changes in Estimates	11,403,286
Claim Payments	(11,131,236)
Estimated Claims Outstanding December 31	$ 823,865

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

NOTE 3 OTHER INFORMATION (CONTINUED)

F. Contingencies

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

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

REQUIRED SUPPLEMENTARY INFORMATION

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE 1

CHIPPEWA COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 17,928,813	$ 17,928,813	$ 17,948,120	$ 19,307
Intergovernmental	12,278,224	12,278,224	11,727,181	(551,043)
Licenses and Permits	682,556	682,556	657,288	(25,268)
Fines and Forfeits	173,000	173,000	177,706	4,706
Public Charges for Services	2,740,581	2,740,581	3,302,146	561,565
Intergovernmental Charges for Services	232,778	232,778	311,775	78,997
Miscellaneous:				
Investment Income	400,000	400,000	2,182,551	1,782,551
Increase (Decrease) in Fair Value of Investments	-	-	482,927	482,927
Rent	-	-	6,122	6,122
Lease Revenue	28,566	28,566	26,612	(1,954)
Sale of Property	700	700	902	202
Profit on Tax Deed Sales	79,100	79,100	18,754	(60,346)
Other	316,460	316,460	453,479	137,019
Total Revenues	34,860,778	34,860,778	37,295,563	2,434,785
EXPENDITURES				
General Government	13,177,599	13,177,599	11,811,358	1,366,241
Public Safety	11,288,332	11,288,332	11,498,120	(209,788)
Public Works	9,964,215	9,964,215	9,944,253	19,962
Health and Human Services	1,679,397	1,679,397	1,775,019	(95,622)
Culture, Recreation, and Education	2,032,090	2,032,090	1,502,211	529,879
Conservation and Development	3,740,326	3,740,326	3,051,316	689,010
Debt Service	5,388	5,388	277,875	(272,487)
Total Expenditures	41,887,347	41,887,347	39,860,152	2,027,195
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,026,569)	(7,026,569)	(2,564,589)	4,461,980
OTHER FINANCING SOURCES (USES)				
Lease/SBITAs Issued	-	-	333,224	333,224
Transfers In	2,826,417	2,826,417	6,570,334	3,743,917
Transfers Out	-	-	(3,103,367)	(3,103,367)
Total Other Financing Sources (Uses)	2,826,417	2,826,417	3,800,191	973,774
NET CHANGE IN FUND BALANCE	(4,200,152)	(4,200,152)	1,235,602	5,435,754
Fund Balance - Beginning of Year, January 1	24,181,811	24,181,811	24,181,811	-
FUND BALANCE - END OF YEAR	$ 19,981,659	$ 19,981,659	$ 25,417,413	$ 5,435,754

See accompanying Notes to Required Supplementary Information.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE 2

CHIPPEWA COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – HUMAN SERVICES FUND
YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 2,391,513	$ 2,391,513	$ 2,391,513	$ -
Intergovernmental	5,681,872	5,681,872	5,498,068	(183,804)
Public Charges for Services	366,929	366,929	120,110	(246,819)
Other	2,500	2,500	14,688	12,188
Total Revenues	8,442,814	8,442,814	8,024,379	(418,435)
EXPENDITURES				
Health and Human Services	8,442,814	8,442,814	6,725,893	1,716,921
Debt Service	-	-	35,784	(35,784)
Total Expenditures	8,442,814	8,442,814	6,761,677	1,681,137
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	1,262,702	1,262,702
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	3,306	3,306
Transfers Out	-	-	(1,276,532)	(1,276,532)
Total Other Financing Sources (Uses)	-	-	(1,273,226)	(1,273,226)
NET CHANGE IN FUND BALANCE	-	-	(10,524)	(10,524)
Fund Balance - Beginning of Year	983,236	983,236	983,236	-
FUND BALANCE - END OF YEAR	$ 983,236	$ 983,236	$ 972,712	$ (10,524)

See accompanying Notes to Required Supplementary Information.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE 3

CHIPPEWA COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – COUNTY SALES TAX FUND
YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 8,304,899	$ 8,304,899	$ 8,779,741	$ 474,842
Miscellaneous:				
Interest	3,009	3,009	365,933	362,924
Total Revenues	8,307,908	8,307,908	9,145,674	837,766
EXPENDITURES	-	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	8,307,908	8,307,908	9,145,674	837,766
OTHER FINANCING SOURCES (USES)				
Transfers Out	(9,528,903)	(9,528,903)	(9,114,591)	414,312
NET CHANGE IN FUND BALANCE	(1,220,995)	(1,220,995)	31,083	1,252,078
Fund Balance - Beginning of Year	16,078,109	16,078,109	16,078,109	-
FUND BALANCE - END OF YEAR	$ 14,857,114	$ 14,857,114	$ 16,109,192	$ 1,252,078

See accompanying Notes to Required Supplementary Information.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE 4

CHIPPEWA COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE – WRRWC FUND
YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	$ 598,632	$ 598,632	$ 598,632	$ -
Intergovernmental	27,037,467	27,037,467	24,439,066	(2,598,401)
Public Charges for Services	43,430	43,430	138,394	94,964
Total Revenues	27,679,529	27,679,529	25,176,092	(2,503,437)
EXPENDITURES				
Health and Human Services	27,679,529	27,679,529	25,172,320	2,507,209
Debt Service	-	-	466	(466)
Total Expenditures	27,679,529	27,679,529	25,172,786	2,506,743
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	3,306	3,306
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(3,306)	(3,306)
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
FUND BALANCE - END OF YEAR	$ -	$ -	$ -	$ -

See accompanying Notes to Required Supplementary Information.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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

	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability							
Service Cost	$ 132,690	$ 132,690	$ 122,426	$ 159,730	$ 177,294	$ 30,681	$ 23,264
Interest	50,270	53,382	62,551	46,843	42,933	7,253	14,063
Changes of Benefit Terms	-	-	-	-	(1,497,063)	-	-
Differences Between Expected and Actual Experience	-	-	(173,771)	-	82,751	-	(42,104)
Changes of Assumptions or Other Input	-	(57,039)	201,511	70,555	(224,474)	(42,627)	(57,544)
Benefit Payments	(106,434)	(81,610)	(89,058)	(94,477)	(67,824)	(39,477)	(7,169)
Net Change in Total OPEB Liability	76,526	47,423	123,659	182,651	(1,486,383)	(44,170)	(69,490)
Total OPEB Liability - Beginning	1,423,147	1,499,673	1,547,096	1,670,755	1,853,406	367,023	322,853
Total OPEB Liability - Ending	$ 1,499,673	$ 1,547,096	$ 1,670,755	$ 1,853,406	$ 367,023	$ 322,853	$ 253,363
Covered Employee Payroll	$ 18,462,997	$ 18,462,997	$ 20,012,887	$ 20,012,887	$ 20,428,332	$ 20,428,332	$ 23,819,989
County's Total OPEB Liability as a Percentage of Covered Employee Payroll	8.12%	8.38%	8.35%	9.26%	1.80%	1.58%	1.06%

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

See accompanying Notes to Required Supplementary Information.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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

Plan Measurement Date	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2023	0.13185708%	$ 1,960,459	$ 22,801,072	8.60%	98.85%
12/31/2022	0.13519390%	7,162,172	22,256,256	32.18%	95.72%
12/31/2021	0.13573311%	(10,940,338)	21,426,545	51.06%	106.02%
12/31/2020	0.13639147%	(8,515,108)	21,549,698	39.51%	105.26%
12/31/2019	0.13520093%	(4,359,495)	20,415,872	21.35%	102.96%
12/31/2018	0.13455690%	4,787,112	19,644,636	24.37%	96.45%
12/31/2017	0.13358218%	(3,966,213)	18,896,896	20.99%	102.93%
12/31/2016	0.13390376%	1,103,687	18,476,595	5.97%	99.12%
12/31/2015	0.13404332%	2,178,178	18,109,202	12.03%	98.20%
12/31/2014	0.13646909%	(3,352,054)	18,214,274	18.40%	102.74%

See accompanying Notes to Required Supplementary Information.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
SCHEDULE OF CONTRIBUTIONS TO WISCONSIN RETIREMENT SYSTEM PENSION PLAN
LAST TEN FISCAL YEARS

County Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2024	$ 1,990,811	$ (1,990,811)	$ -	$ 25,693,422	7.75%
12/31/2023	1,699,989	(1,699,989)	-	22,801,072	7.46%
12/31/2022	1,573,895	(1,573,895)	-	22,256,256	7.07%
12/31/2021	1,556,645	(1,556,645)	-	21,426,545	7.27%
12/31/2020	1,558,422	(1,558,422)	-	21,549,698	7.23%
12/31/2019	1,418,942	(1,418,942)	-	20,415,872	6.95%
12/31/2018	1,395,010	(1,395,010)	-	19,644,636	7.10%
12/31/2017	1,358,750	(1,358,750)	-	18,896,896	7.19%
12/31/2016	1,271,761	(1,271,761)	-	18,476,595	6.88%
12/31/2015	1,280,680	(1,280,680)	-	18,109,202	7.07%

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

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

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

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

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

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

See accompanying Notes to Required Supplementary Information.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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

OPEB Fiscal Year-End Date (Measurement Date)	County's Proportion of the Net OPEB Liability (Asset)	County's Proportionate Share of the Net OPEB Liability (Asset)	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
12/31/2023	0.35136600%	$ 1,616,513	$ 18,914,000	8.55	33.90
12/31/2022	0.35588500%	1,355,860	18,570,000	7.30	38.81
12/31/2021	0.35767000%	2,113,962	18,721,000	11.29	29.57
12/31/2020	0.33831000%	1,862,165	18,143,000	10.26	31.36
12/31/2019	0.33558300%	1,428,978	17,229,000	8.29	37.58
12/31/2018	0.34653300%	894,172	16,873,000	5.30	48.69
12/31/2017	0.34807200%	1,047,202	14,637,423	7.15	44.81

See accompanying Notes to Required Supplementary Information.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

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

County's Fiscal Year-End Date	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2024	$ 7,416	$ (7,416)	$ -	$ 18,914,000	0.04 %
12/31/2023	7,169	(7,169)	-	18,570,000	0.04 %
12/31/2022	7,152	(7,152)	-	18,721,000	0.04 %
12/31/2021	7,171	(7,171)	-	18,143,000	0.04 %
12/31/2020	6,773	(6,773)	-	17,229,000	0.04 %
12/31/2019	6,604	(6,604)	-	16,873,000	0.04 %
12/31/2018	6,710	(6,710)	-	14,637,423	0.05 %

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

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

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

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

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

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

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

See accompanying Notes to Required Supplementary Information.

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

CHIPPEWA COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2024

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

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

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

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SUPPLEMENTARY INFORMATION

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE A-1

CHIPPEWA COUNTY, WISCONSIN
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Special Revenue Funds				
	Public Health	Shelter Care	Dog Licenses	Aging and Disability Resource Center	Land Management
ASSETS					
Treasurer's Cash and Investments	$ -	$ 25,712	$ 40,398	$ 222,004	$ 251,353
Taxes Receivable	489,566	-	-	219,713	-
Accounts Receivable	24,281	-	6,951	23,499	-
Due from Other Governmental Units	370,091	-	-	469,841	-
Installment Loans Receivable	-	-	-	-	-
Prepaid Items	106	-	-	-	-
Total Assets	$ 884,044	$ 25,712	$ 47,349	$ 935,057	$ 251,353
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Vouchers Payable	$ 61,981	$ -	$ 45,270	$ 70,189	$ 5,292
Due to Other Governmental Units	-	-	1,079	-	-
Due to Other Funds	121,814	-	-	-	-
Unearned Revenues	10,683	-	-	94,968	-
Special Deposits	-	-	-	-	-
Total Liabilities	194,478	-	46,349	165,157	5,292
DEFERRED INFLOWS OF RESOURCES					
Subsequent Year's Property Taxes	489,566	-	-	219,713	-
Unavailable Revenue - Long-Term Receivables	-	-	-	-	-
Total Deferred Inflows of Resources	489,566	-	-	219,713	-
FUND BALANCES					
Restricted	200,000	25,712	-	-	-
Committed	-	-	1,000	550,187	246,061
Total Fund Balances	200,000	25,712	1,000	550,187	246,061
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 884,044	$ 25,712	$ 47,349	$ 935,057	$ 251,353

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE A-

CHIPPEWA COUNTY, WISCONSIN
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2024

	Special Revenue Funds (Continued)						Projects Funds	
	Jail Assessment Fees	Crime Prevention	Opioid Settlement	Economic Development	NMM Reclamation	Total Special Revenue Funds	2025 Capital Projects Fund	Total Nonmajor Governmental Funds
ASSETS								
Treasurer's Cash and Investments	$ 11,849	$ 5,602	$ 746,127	$ 654,271	$ 8,434,093	$ 10,391,409	$ 3,541,991	$ 13,933,400
Taxes Receivable	-	-	-	-	-	709,279	-	709,279
Accounts Receivable	2,393	480	-	-	-	57,604	-	57,604
Due from Other Governmental Units	-	-	-	-	-	839,932	-	839,932
Installment Loans Receivable	-	-	-	611	-	611	-	611
Prepaid Items	-	-	-	-	-	106	-	106
Total Assets	$ 14,242	$ 6,082	$ 746,127	$ 654,882	$ 8,434,093	$ 11,998,941	$ 3,541,991	$ 15,540,932
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Vouchers Payable	$ -	$ -	$ 11,926	$ -	$ -	$ 194,658	$ -	$ 194,658
Due to Other Governmental Units	-	-	-	-	-	1,079	-	1,079
Due to Other Funds	-	-	-	-	-	121,814	-	121,814
Unearned Revenues	-	-	-	-	-	105,651	-	105,651
Special Deposits	-	-	-	-	4,917,014	4,917,014	-	4,917,014
Total Liabilities	-	-	11,926	-	4,917,014	5,340,216	-	5,340,216
DEFERRED INFLOWS OF RESOURCES								
Subsequent Year's Property Taxes	-	-	-	-	-	709,279	-	709,279
Unavailable Revenue - Long-Term Receivables	-	-	-	611	-	611	-	611
Total Deferred Inflows of Resources	-	-	-	611	-	709,890	-	709,890
FUND BALANCES								
Restricted	14,242	-	734,201	-	-	974,155	3,541,991	4,516,146
Committed	-	6,082	-	654,271	3,517,079	4,974,680	-	4,974,680
Total Fund Balances	14,242	6,082	734,201	654,271	3,517,079	5,948,835	3,541,991	9,490,826
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 14,242	$ 6,082	$ 746,127	$ 654,882	$ 8,434,093	$ 11,998,941	$ 3,541,991	$ 15,540,932

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE A-2

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024

	Special Revenue Funds				
	Public Health	Shelter Care	Dog Licenses	Aging and Disability Resource Center	Land Management
REVENUES					
Taxes	$ 529,966	$ -	$ -	$ 150,538	$ -
Intergovernmental	1,297,183	-	-	1,753,361	38,352
Licenses and Permits	331,292	-	46,296	-	-
Jail Assessment Fees	-	-	-	-	-
Public Charges for Services	244,061	-	-	179,928	74,728
Interest	-	-	-	-	-
Other	5,265	-	-	102,744	-
Total Revenues	2,407,767	-	46,296	2,186,571	113,080
EXPENDITURES					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Health and Human Services	2,160,888	-	46,295	2,021,087	-
Debt Service Costs	8,810	-	-	-	-
Total Expenditures	2,169,698	-	46,295	2,021,087	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	238,069	-	1	165,484	113,080
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	-
Transfers Out:					
General Fund	(238,069)	-	-	(165,297)	(85,082)
Total Other Financing Sources (Uses)	(238,069)	-	-	(165,297)	(85,082)
NET CHANGE IN FUND BALANCES	-	-	1	187	27,998
Fund Balances - Beginning of Year	200,000	25,712	999	550,000	218,063
FUND BALANCES - END OF YEAR	$ 200,000	$ 25,712	$ 1,000	$ 550,187	$ 246,061

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE A-2

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024

	Special Revenue Funds (Continued)						Capital Projects Funds	
	Jail Assessment Fees	Crime Prevention	Opioid Settlement	Economic Development	NMM Reclamation	Total Special Revenue Funds	2025 Capital Projects Fund	Total Nonmajor Governmental Funds
REVENUES								
Taxes	$ -	$ -	$ -	$ -	$ -	$ 680,504	$ -	$ 680,504
Intergovernmental	-	-	-	-	-	3,088,896	-	3,088,896
Licenses and Permits	-	-	-	-	-	377,588	-	377,588
Jail Assessment Fees	51,949	-	-	-	-	51,949	-	51,949
Public Charges for Services	-	-	-	-	-	498,717	-	498,717
Interest	-	-	33,050	13	2,654	35,717	41,991	77,708
Other	-	6,072	518,344	1,087	3,514,425	4,147,937	-	4,147,937
Total Revenues	51,949	6,072	551,394	1,100	3,517,079	8,881,308	41,991	8,923,299
EXPENDITURES								
General Government	-	-	-	-	-	-	-	-
Public Safety	56,256	4,100	-	-	-	60,356	-	60,356
Health and Human Services	-	-	130,513	-	-	4,358,783	-	4,358,783
Debt Service Costs	-	-	-	-	-	8,810	71,597	80,407
Total Expenditures	56,256	4,100	130,513	-	-	4,427,949	71,597	4,499,546
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,307)	1,972	420,881	1,100	3,517,079	4,453,359	(29,606)	4,423,753
OTHER FINANCING SOURCES (USES)								
Long-Term Debt Issued	-	-	-	-	-	-	3,500,000	3,500,000
Premium on Debt Issued	-	-	-	-	-	-	71,597	71,597
Transfers Out:								
General Fund	-	-	-	-	-	(488,448)	-	(488,448)
Total Other Financing Sources (Uses)	-	-	-	-	-	(488,448)	3,571,597	3,083,149
NET CHANGE IN FUND BALANCES	(4,307)	1,972	420,881	1,100	3,517,079	3,964,911	3,541,991	7,506,902
Fund Balances - Beginning of Year	18,549	4,110	313,320	653,171	-	1,983,924	-	1,983,924
FUND BALANCES - END OF YEAR	$ 14,242	$ 6,082	$ 734,201	$ 654,271	$ 3,517,079	$ 5,948,835	$ 3,541,991	$ 9,490,826

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE B-1

CHIPPEWA COUNTY, WISCONSIN
DETAILED BALANCE SHEET – GENERAL FUND
DECEMBER 31, 2024
(WITH COMPARATIVE AMOUNTS FOR DECEMBER 31, 2023)

	2024	2023
ASSETS		
Treasurer's Cash and Investments	$ 24,290,642	$ 23,061,100
Departmental Cash	115,265	129,835
Taxes Receivable:		
Current Taxes Receivable	18,083,167	17,440,080
Delinquent Taxes Receivable	1,378,634	1,104,542
Tax Deeds Owned by County	-	4,582
Accounts Receivable	254,805	183,025
Lease Receivable	183,903	206,346
Due from Other Governments	1,054,129	929,522
Due from Other Funds:		
WRRWC Fund	-	430,210
CDBG Grant Fund	30,000	30,000
Public Health Fund	121,814	-
Prepaid Items	401,524	385,021
Total Assets	$ 45,913,883	$ 43,904,263
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Vouchers and Accounts Payable	$ 1,079,296	$ 1,018,588
Payroll Deductions	1,150,828	930,423
Unearned Revenues	13,850	137,420
Total Liabilities	2,243,974	2,086,431
DEFERRED INFLOWS OF RESOURCES		
Subsequent Year's Property Taxes	18,083,167	17,440,080
Leases	169,329	195,941
Total Deferred Inflows of Resources	18,252,496	17,636,021
FUND BALANCE		
Nonspendable:		
Delinquent Taxes	1,378,634	1,109,124
Prepaid Items	401,524	385,021
Assigned	8,558,964	8,398,983
Unassigned	15,078,291	14,288,683
Total Fund Balance	25,417,413	24,181,811
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 45,913,883	$ 43,904,263

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024			
	Final Budget	Actual	Variance - Positive (Negative)	2023 Actual
REVENUES				
Taxes:				
General Property Taxes	$ 17,440,080	$ 17,440,080	$ -	$ 18,189,548
Payment in Lieu of Taxes	29,000	25,248	(3,752)	26,031
Forest Crop Taxes	30,000	37,960	7,960	36,061
Sales Taxes	140	191	51	163
Vehicle Registration Fees	987	987	-	1,655
Real Estate Transfer Fees - County Share	213,606	266,693	53,087	240,097
Interest on Taxes	210,000	165,691	(44,309)	183,824
Agricultural Land Conversion Penalty	5,000	11,270	6,270	12,666
Total Taxes	17,928,813	17,948,120	19,307	18,690,045
Intergovernmental:				
Shared Taxes from State	3,498,366	3,445,179	(53,187)	2,710,629
Tax Exempt Computer Aid	105,886	131,511	25,625	106,265
Election Aids	-	-	-	6,502
Guardian Ad Litem	80,000	86,134	6,134	88,388
Victim/Witness Program	115,770	116,281	511	92,560
Court Grant	224,343	230,696	6,353	228,947
Criminal Justice Coordinator	347,290	307,643	(39,647)	337,568
Drug Abuse Program	6,625	40,102	33,477	4,694
Snowmobile Enforcement Patrol	18,170	-	(18,170)	25,827
Responsible Unit Grant	111,465	111,465	-	111,465
Recycling Grant	108,430	110,170	1,740	108,119
Clean Sweep Grant	10,000	14,551	4,551	10,170
Water Safety Patrol	26,043	15,705	(10,338)	19,036
All Terrain Vehicle Patrol	16,793	42,365	25,572	35,940
SARA Program	17,500	17,971	471	18,933
Emergency Government - Special Grants	10,000	-	(10,000)	-
County Jail State Aids	-	11,307	11,307	28,492
Courthouse Energy Efficiency	-	5,000	5,000	3,337
Targeted Runoff Management Grants	96,000	-	(96,000)	-
Conservation Reserve Enhancement Program	500	-	(500)	-
District Attorney	45,916	-	(45,916)	14,689
SARA HAZMAT Equipment Grant	10,000	10,191	191	7,235
Lake Protection Grant	15,000	-	(15,000)	-
Police Training and Equipment	25,280	264,019	238,739	13,515
Sheriff Department Grants	15,000	11,363	(3,637)	79,277

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024			
	Final Budget	Actual	Variance - Positive (Negative)	2023 Actual
REVENUES (CONTINUED)				
Intergovernmental: (Continued)				
County Trunk Highways	$ 2,048,431	$ 2,048,431	$ -	$ 1,974,175
Federal Aid Secondary Projects	2,955,678	2,955,678	-	4,184,564
Local Road Improvement Program	7,558	7,558	-	123,199
State Aid - Bridge Aid	27,400	27,400	-	-
Child Support	888,666	890,138	1,472	781,130
Veterans Service Officer	15,812	20,951	5,139	25,040
Snowmobile Trail Advances	248,130	170,952	(77,178)	350,075
All Terrain Vehicle Trails	22,162	27,466	5,304	22,424
Wildlife Habitat Management	1,630	1,618	(12)	1,621
Forest Administration	52,000	57,611	5,611	52,110
Forest Roads	6,375	6,333	(42)	6,360
State Aid - SWRM	375,000	365,966	(9,034)	280,472
County Forest Trails	640,005	10,469	(629,536)	91,616
Old Abe Trail	-	6	6	4
Wildlife Damage Abatement	32,000	56,675	24,675	23,558
Other Federal Grants	-	58,837	58,837	61,612
Emergency Government	53,000	49,439	(3,561)	62,555
Total Intergovernmental	12,278,224	11,727,181	(551,043)	12,092,103
Licenses and Permits:				
Large Assembly Licenses	1,000	2,500	1,500	-
Marriage License Fees	18,000	16,760	(1,240)	16,340
Marriage License Fees for Social Services	8,000	7,260	(740)	7,040
Conservation License Fees	350	146	(204)	17,563
Environmental Impact Fees	3,455	3,455	-	3,605
Zoning Permits	202,110	221,579	19,469	203,188
Building Inspection Fees	168,543	188,288	19,745	170,434
Gravel Pit Permits	280,978	217,180	(63,798)	279,550
Occupational Driver's Licenses	120	120	-	60
Total Licenses and Permits	682,556	657,288	(25,268)	697,780
Fines and Forfeits:				
County Ordinance Forfeitures	88,000	68,831	(19,169)	68,389
County Share of State Fines and Forfeitures	85,000	108,875	23,875	103,814
Total Fines and Forfeits	173,000	177,706	4,706	172,203

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024			
	Final Budget	Actual	Variance - Positive (Negative)	2023 Actual
REVENUES (CONTINUED)				
Public Charges for Services:				
County Clerk Fees	$ 13,000	$ 12,205	$ (795)	$ 12,513
Treasurer Fees	3,200	2,934	(266)	3,025
Employee Health Premium Revenue	-	38,215	38,215	37,696
Register of Deeds Fees	318,000	304,282	(13,718)	300,734
Uniform Address Fees	6,654	7,760	1,106	6,685
Surveyor Fees	-	265	265	180
Sign Replacement Revenues	5,775	9,349	3,574	8,630
Passport Revenues	84,000	84,065	65	92,859
Circuit Court Fees and Costs	218,000	191,531	(26,469)	201,868
Criminal Justice Coordinator	30,000	78,882	48,882	47,013
Mediation Fees	7,845	6,110	(1,735)	6,000
Bond Forfeiture Revenues	8,500	6,176	(2,324)	31,969
Attorney Fee Reimbursements	38,000	76,262	38,262	60,967
Register in Probate Fees	16,000	36,140	20,140	31,049
Guardian Ad Litem Revenue	68,000	168,008	100,008	65,211
Guardianship Revenue	9,450	38,538	29,088	16,640
Probate Attorney Fees	1,080	202	(878)	63
Youth Court Program Fees	250	330	80	360
Restitution Surcharge Fees	30,600	13,602	(16,998)	24,190
Ignition Interlock Surcharge Fees	6,100	6,005	(95)	5,412
Chapter 51/55 Legal Fees	400	-	(400)	-
Prosecution Revenues	500	360	(140)	480
Sale of Maps and Plats	1,200	1,359	159	4,144
Sheriff Fees	188,524	178,668	(9,856)	168,619
Reserve Officers Revenues	150,817	214,836	64,019	167,682
Board of Prisoners - Huber	7,000	5,800	(1,200)	206,415
Jail Revenues	48,040	54,966	6,926	40,688
Jail Canteen Fund	123,750	160,681	36,931	133,507
Electronic Monitoring Revenue	232,620	150,994	(81,626)	19,051
DNA Testing Fee	-	1,920	1,920	1,370
Coroner Fees	58,750	60,325	1,575	68,140
All Terrain Vehicle Class Fees	450	-	(450)	290
Water Patrol Class Fees	450	-	(450)	830
Snowmobile Training Class Fees	250	-	(250)	310
Health Clinic Revenue	37,700	54,297	16,597	35,434
Home Nursing Revenue	-	651	651	651
Child Support Collections	14,500	10,435	(4,065)	12,064
County Parks Revenue	239,000	244,696	5,696	226,788

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024			
	Final Budget	Actual	Variance - Positive (Negative)	2023 Actual
REVENUES (CONTINUED)				
Public Charges for Services: (Continued)				
Trail Fee Revenues	$ 15,000	$ 11,874	$ (3,126)	$ 12,442
Tree Planter Rental Fees	17,000	11,964	(5,036)	150
University Extension Revenue	9,107	41,733	32,626	37,273
CREP Revenue	1,500	204	(1,296)	146
Land Conservation - Engineering Services	11,000	11,170	170	1,810
Land Conservation - Technical Services	21,500	20,335	(1,165)	27,480
Land Conservation - Municipal Service Fee	23,885	23,884	(1)	23,303
Plan Review Fees	22,154	26,905	4,751	19,755
District Attorney Revenues	15,000	24,898	9,898	24,437
County Forest Revenues	595,504	836,192	240,688	1,437,980
Solid Waste Tire Facility	30,000	24,267	(5,733)	24,899
Economic Development Revenues	-	37,345	37,345	-
Recycling Revenues	10,526	10,526	-	10,269
Total Public Charges for Services	2,740,581	3,302,146	561,565	3,659,471
Intergovernmental Charges for Services:				
Board of Prisoners from Other Governments	141,925	221,165	79,240	138,749
Information System Revenues	59,853	62,523	2,670	63,904
Elections	31,000	28,087	(2,913)	31,751
Total Intergovernmental Charges for Services	232,778	311,775	78,997	234,404
Miscellaneous:				
Investment Income	400,000	2,182,551	1,782,551	1,361,114
Increase (Decrease) in Fair Value of Investments	-	482,927	482,927	508,056
Rent of County Offices and Buildings	-	6,122	6,122	6,819
Copy Machine/Offset Revenue	9,600	6,307	(3,293)	9,902
Sale of County Property	500	902	402	432
Sale of Sheriff Property	200	-	(200)	1,500
Profit on Tax Deed Sales	79,100	18,754	(60,346)	68,352
TIF District Refunds	-	-	-	3,936
Insurance Recoveries	10,000	31,235	21,235	114,874
Insurance Dividends	100,000	124,698	24,698	138,098
Youth Court Program Donations	6,000	4,982	(1,018)	4,964
Land Conservation Private Grants and Donations	30,943	50,267	19,324	24,135
Sheriff Donations	23,080	26,380	3,300	28,875
Sundry Departmental Revenues	6,825	39,757	32,932	29,944
Land Conservation Revenue	3,000	4,155	1,155	15,419
Maintenance Miscellaneous Revenue	56,762	59,764	3,002	61,122
Forest and Parks Miscellaneous Revenue	250	30,044	29,794	150
Lease Revenue	28,566	26,612	(1,954)	26,612
Other Miscellaneous Revenues	70,000	75,890	5,890	98,581
Total Miscellaneous	824,826	3,171,347	2,346,521	2,502,885
Total Revenues	34,860,778	37,295,563	2,434,785	38,048,891

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024			
	Final Budget	Actual	Variance - Positive (Negative)	2023 Actual
EXPENDITURES				
General Government:				
County Board	$ 181,680	$ 158,834	$ 22,846	$ 142,774
Circuit Court	3,902,876	3,255,877	646,999	2,457,969
Mediation Program	26,245	26,245	-	26,245
Register in Probate	253,524	255,388	(1,864)	228,622
Youth Court Program	6,250	2,167	4,083	2,925
Family Court Commissioner	22,500	24,407	(1,907)	23,780
Coroner	165,015	151,608	13,407	147,976
County Clerk	295,308	294,182	1,126	263,116
County Administrator	415,207	379,955	35,252	380,204
Elections	69,098	81,836	(12,738)	51,699
Personnel	382,666	461,194	(78,528)	423,028
Information Systems	1,108,104	1,083,179	24,925	926,620
Copy Machine/Offset	9,600	21,448	(11,848)	7,079
Finance	451,656	407,613	44,043	369,981
Personal Property Chargeback Expenses	500	6	494	-
Assessments	425	-	425	-
County Treasurer	465,792	681,130	(215,338)	385,479
Independent Auditing	29,061	28,440	621	25,675
Special Accounting	8,000	7,750	250	7,750
District Attorney	682,249	621,839	60,410	569,193
Crime Victim/Witness Program	301,053	289,712	11,341	265,566
Corporate Counsel	542,933	494,548	48,385	423,117
Register of Deeds	425,873	349,728	76,145	340,991
Register of Deeds Carryover	-	82,761	(82,761)	31,134
Land Records Program Local	416,297	271,345	144,952	424,752
Tax Deed Expense	74,100	138	73,962	78,446
Courthouse	1,579,645	1,469,298	110,347	1,446,312
Courthouse Upgrades	164,658	120,427	44,231	353,196
Radio Towers	89,780	66,523	23,257	61,780
Facilities Improvements	-	-	-	44,991
Security Plan	-	-	-	1,242

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024			
	Final Budget	Actual	Variance - Positive (Negative)	2023 Actual
EXPENDITURES (CONTINUED)				
General Government: (Continued)				
Property and Liability Insurance	$ 482,400	$ 481,648	$ 752	$ 555,925
Health Program Expenses	110,000	51,345	58,655	56,128
Maps and Plat Books	1,200	-	1,200	-
Sundry Department Expenses	3,800	2,850	950	20
Contingency	225,000	-	225,000	-
Computer Outlay	285,104	187,937	97,167	245,228
Total General Government	13,177,599	11,811,358	1,366,241	10,768,943
Public Safety:				
Sheriff	1,041,169	1,048,028	(6,859)	1,053,933
Investigations	710,015	800,208	(90,193)	688,043
Patrol	2,812,599	2,755,396	57,203	2,537,643
Sheriff's Department Training and Equipment	682,559	486,581	195,978	838,590
Reserve Officers	150,817	214,182	(63,365)	165,388
Snowmobile Patrol	21,125	820	20,305	23,319
Rifle Range	-	-	-	895
Water Safety Patrol	32,389	45,986	(13,597)	31,958
All Terrain Vehicle Trail Patrol	23,390	25,603	(2,213)	37,448
Police Radio	68,814	60,778	8,036	57,085
Fire Suppression	5,000	350	4,650	719
Building Inspection Fund	162,543	119,895	42,648	106,397
Emergency Government	117,656	140,682	(23,026)	114,575
SARA Program (Hazardous Materials)	49,048	49,692	(644)	39,647
Special Grants - Emergency Government	10,000	-	10,000	-
County Jail	3,686,582	3,905,191	(218,609)	3,557,496
Jail Canteen Fund	123,750	172,052	(48,302)	150,943
Telecommunications	1,487,968	1,565,652	(77,684)	1,458,219
Uniform Addressing	102,908	107,024	(4,116)	107,982
Total Public Safety	11,288,332	11,498,120	(209,788)	10,970,280

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024			
	Final Budget	Actual	Variance - Positive (Negative)	2023 Actual
EXPENDITURES (CONTINUED)				
Public Works:				
County Trunk Highway System (see Schedule E-4)	$ 9,546,765	$ 9,546,765	$ -	$ 10,699,128
Recycling	284,560	264,598	19,962	281,167
Airport	132,890	132,890	-	132,890
Total Public Works	9,964,215	9,944,253	19,962	11,113,185
Health and Human Services:				
Public Health Nurse	461,594	562,544	(100,950)	529,710
Home Nursing Program	-	-	-	651
Health Clinics	30,000	40,404	(10,404)	22,588
Child Support	969,667	952,726	16,941	841,296
Veterans' Service Officer	210,600	215,119	(4,519)	222,732
Veterans' Relief	6,886	3,729	3,157	4,732
Care of Veterans' Graves	650	497	153	603
Total Health and Human Services	1,679,397	1,775,019	(95,622)	1,622,312
Culture, Recreation, and Education:				
Grants to Public Libraries	953,407	953,572	(165)	1,001,868
Snowmobile Trails	248,130	173,552	74,578	350,075
All Terrain Vehicle Trails	22,162	27,466	(5,304)	22,424
University Extension	226,391	199,064	27,327	190,451
Old Abe Trail	15,000	2,668	12,332	740
Hickory Ridge/River Road Trail	500,500	39,254	461,246	89,022
Extension Education Programs	66,500	106,635	(40,135)	93,385
Total Culture, Recreation, and Education	2,032,090	1,502,211	529,879	1,747,965
Conservation and Development:				
County Forestry Department	498,560	396,306	102,254	393,331
County Parks	662,882	619,225	43,657	790,001
Forest Roads	6,375	6,333	42	6,360
State Forestry Fund	52,000	57,611	(5,611)	52,110
Comprehensive Planning Project	50,000	-	50,000	-
Land Conservation Stewardship	100,000	50,000	50,000	-
Conservation Committee	700	700	-	700
Land Conservation	774,338	780,014	(5,676)	618,526
Lake Protection Grant	15,000	-	15,000	4,974
Targeted Runoff Management	96,000	-	96,000	-
Stormwater Planning Grant	45,385	45,896	(511)	42,698
Special Conservation Projects	287,199	-	287,199	15,931
Wildlife Habitat Management	1,630	-	1,630	2,675
TMDL - Little Lake Wissota	30,943	49,917	(18,974)	24,135

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SCHEDULE B-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024			
	Final Budget	Actual	Variance - Positive (Negative)	2023 Actual
EXPENDITURES (CONTINUED)				
Conservation and Development: (Continued)				
Gravel Pits	$ 287,528	$ 227,111	$ 60,417	$ 279,617
Conservation Reserve Enhancement Program	4,000	927	3,073	-
Housing Authority	1,150	853	297	607
Zoning	603,311	597,153	6,158	561,226
Economic Development	187,600	187,000	600	192,000
Environmental Impact Fee	3,455	-	3,455	-
Broadband	-	-	-	9,893
Tourism Development	32,270	32,270	-	32,270
Total Conservation and Development	3,740,326	3,051,316	689,010	3,027,054
Debt Service:				
Lease/SBITA Principal	5,388	271,290	(265,902)	182,239
Interest on Leases/SBITA	-	6,585	(6,585)	9,290
Total Debt Service	5,388	277,875	(272,487)	191,529
Total Expenditures	41,887,347	39,860,152	2,027,195	39,441,268
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,026,569)	(2,564,589)	4,461,980	(1,392,377)
OTHER FINANCING SOURCES (USES)				
Lease/SBITAs Issued	-	333,224	333,224	94,233
Transfers In:				
County Sales Tax Fund	2,826,417	4,629,636	1,803,219	3,195,654
Human Services Fund	-	1,276,532	1,276,532	1,128,533
Land Management Fund	-	85,082	85,082	280,284
ADRC Fund	-	165,297	165,297	18,835
Public Health Fund	-	238,069	238,069	-
Workers Compensation Fund	-	46,718	46,718	218,378
Health Insurance Fund	-	92,500	92,500	92,500
Liability Insurance Fund	-	36,500	36,500	36,500
Transfers Out:				
Human Services Fund	-	-	-	(750,000)
Public Health Fund	-	-	-	(115,680)
Highway Department Fund	-	(732,367)	(732,367)	(353,390)
Self-Funded Liability Insurance	-	-	-	(500,000)
Self-Funded Health Insurance Fund	-	(2,365,000)	(2,365,000)	(65,000)
Flexible Benefits Fund	-	(6,000)	(6,000)	(6,000)
Total Other Financing Sources (Uses)	2,826,417	3,800,191	973,774	3,274,847
NET CHANGE IN FUND BALANCE	(4,200,152)	1,235,602	5,435,754	1,882,470
Fund Balance - Beginning of Year	24,181,811	24,181,811	-	22,299,341
FUND BALANCE - END OF YEAR	$ 19,981,659	$ 25,417,413	$ 5,435,754	$ 24,181,811

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SCHEDULE C-1

CHIPPEWA COUNTY, WISCONSIN
DETAILED BALANCE SHEET SCHEDULE – DEBT SERVICE FUND
DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2023)

	2018 Capital Projects Debt	2020 Capital Projects Debt	2022 Capital Projects Debt	2025 Capital Projects Debt	Totals 2024	Totals 2023
ASSETS						
Treasurer's Cash and Investments	$ -	$ -	$ -	$ 228,306	$ 228,306	$ 768,420
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
FUND BALANCE						
Restricted	$ -	$ -	$ -	$ 228,306	$ 228,306	$ 768,420

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SCHEDULE C-2

CHIPPEWA COUNTY, WISCONSIN
DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – DEBT SERVICE FUND
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2023)

	2018 Capital Projects Debt	2020 Capital Projects Debt	2022 Capital Projects Debt	2025 Capital Projects Debt	Eliminating Intrafund Activity	Totals 2024	Totals 2023
EXPENDITURES							
Principal Retirement	$ 790,000	$ 225,000	$ 555,000	$ -	$ -	$ 1,570,000	$ 1,590,000
Interest and Fiscal Charges	155,400	29,675	98,300	-	-	283,375	321,600
Total Expenditures	945,400	254,675	653,300	-	-	1,853,375	1,911,600
OTHER FINANCING SOURCES (USES)							
Premium on Debt Issued	-	-	-	228,306	-	228,306	-
Transfers In	850,942	135,732	653,300	-	(555,019)	1,084,955	1,849,630
Transfers Out	-	(555,019)	-	-	555,019	-	-
Total Other Financing Sources (Uses)	850,942	(419,287)	653,300	228,306	-	1,313,261	1,849,630
NET CHANGE IN FUND BALANCE	(94,458)	(673,962)	-	228,306	-	(540,114)	(61,970)
Fund Balance - Beginning of Year	94,458	673,962	-	-	-	768,420	830,390
FUND BALANCE - END OF YEAR	$ -	$ -	$ -	$ 228,306	$ -	$ 228,306	$ 768,420

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE D-1

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF NET POSITION – FARM LAND DEVELOPMENT ENTERPRISE FUND
DECEMBER 31, 2024
(WITH COMPARATIVE AMOUNTS FOR DECEMBER 31, 2023)

	2024	2023
ASSETS		
Current Assets:		
Treasurer's Cash	$ 4,267,564	$ 4,092,597
Noncurrent Assets:		
Notes Receivable	1,166,075	1,390,650
Property Held for Resale:		
Land	412,554	437,391
Land Improvements	787,697	794,371
Capital Assets:		
Land	22,653	22,653
Total Noncurrent Assets	2,388,979	2,645,065
Total Assets	6,656,543	6,737,662
LIABILITIES		
Current Liabilities:		
Vouchers Payable	5,455	11,856
Special Deposits	4,589	4,589
Total Liabilities	10,044	16,445
NET POSITION		
Investment in Capital Assets	22,653	22,653
Unrestricted	6,623,846	6,698,564
Total Net Position	$ 6,646,499	$ 6,721,217

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE D-2

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – FARM LAND DEVELOPMENT ENTERPRISE FUND
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024	2023
OPERATING REVENUES		
Sale of Property	$ 102,000	$ 176,620
OPERATING EXPENSES	176,718	190,468
CHANGE IN NET POSITION	(74,718)	(13,848)
Net Position - Beginning of Year	6,721,217	6,735,065
NET POSITION - END OF YEAR	$ 6,646,499	$ 6,721,217

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE D-3

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS – FARM LAND DEVELOPMENT ENTERPRISE FUND
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE AMOUNTS FOR YEAR ENDED DECEMBER 31, 2023)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from the Sale of County Property and Deposits	$ 326,575	$ 463,554
Cash Paid for Goods and Services	(151,608)	(126,946)
NET CHANGE IN CASH AND CASH EQUIVALENTS	174,967	336,608
Cash and Cash Equivalents - Beginning of Year	4,092,597	3,755,989
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 4,267,564	$ 4,092,597
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Loss	$ (74,718)	$ (13,848)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Cost Basis of Land and Land Improvements Sold	31,511	54,409
Change in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	224,575	286,934
Increase (Decrease) in Vouchers Payable	(6,401)	9,113
Net Cash Provided by Operating Activities	$ 174,967	$ 336,608

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE E-1

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF NET POSITION – INTERNAL SERVICE FUNDS
DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2023)

	Highway Department	Self-Funded Workers Compensation	Self-Funded Health Insurance	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals 2024	Totals 2023
ASSETS							
CURRENT ASSETS							
Treasurer's Cash and Investments	$ 8,016,704	$ 2,678,619	$ 3,971,460	$ 249,410	$ 135,227	$ 15,051,420	$ 10,081,162
Departmental Cash - Petty Cash	100	-	-	-	-	100	100
Cash and Investments Held by Fiscal Agent	-	-	245,792	284,226	-	530,018	203,438
Accounts Receivable	209,199	27,182	490,505	27,955	1,454	756,295	853,870
Due from Other Governmental Units	974,772	-	-	-	-	974,772	730,554
Other Assets - Materials and Supplies	3,417,534	-	-	-	-	3,417,534	3,564,714
Prepaid Items	21,716	2,000	-	-	-	23,716	13,893
Total Current Assets	12,640,025	2,707,801	4,707,757	561,591	136,681	20,753,855	15,447,731
NONCURRENT ASSETS							
Capital Assets:							
Not Being Depreciated/Amortized	1,193,019	-	-	-	-	1,193,019	404,430
Being Depreciated/Amortized	34,068,959	20,648	-	-	-	34,089,607	34,585,204
Accumulated Depreciation/Amortization	(24,144,114)	(16,554)	-	-	-	(24,160,668)	(23,504,097)
Capital Contribution	-	-	-	-	-	-	242,292
Deposit with Public-Entity Risk Pool (WMMIC)	-	-	-	750,327	-	750,327	750,327
Total Noncurrent Assets	11,117,864	4,094	-	750,327	-	11,872,285	12,478,156
Total Assets	23,757,889	2,711,895	4,707,757	1,311,918	136,681	32,626,140	27,925,887
DEFERRED OUTFLOWS OF RESOURCES							
Wisconsin Retirement System Pension Related	3,018,772	-	-	-	-	3,018,772	4,697,038
County Other Postemployment Benefits Related	45,961	-	-	-	-	45,961	55,111
State Life Insurance Postemployment Benefits Related	99,760	-	-	-	-	99,760	101,865
Total Deferred Outflows of Resources	3,164,493	-	-	-	-	3,164,493	4,854,014

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE E-1

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF NET POSITION – INTERNAL SERVICE FUNDS (CONTINUED)
DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2023)

	Highway Department	Self-Funded Workers' Compensation	Self-Funded Health Insurance	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals 2024	Totals 2023
LIABILITIES							
CURRENT LIABILITIES							
Accounts Payable	$ 212,549	$ 841	$ 22,799	$ 645	$ 48,154	$ 284,988	$ 298,102
Present Value of Unpaid Losses	-	1,875,354	823,865	1,095,061	-	3,794,280	2,580,272
Unearned Cost Pool Revenues	8,511	-	-	-	-	8,511	24,280
Highway Construction Advance Payment	859,489	-	-	-	-	859,489	859,489
Current Portion of Subscription Liability	27,891	-	-	-	-	27,891	37,598
Current Portion of Compensated Absences	217,649	-	-	-	-	217,649	410,061
Total Current Liabilities	1,326,089	1,876,195	846,664	1,095,706	48,154	5,192,808	4,209,802
LONG-TERM LIABILITIES							
(Net of Current Portion):							
Subscription Liability	-	-	-	-	-	-	27,891
Total Other Postemployment Benefits Liability	51,360	-	-	-	-	51,360	67,955
State Life Insurance Net Postemployment Benefits Liability	277,191	-	-	-	-	277,191	238,643
Wisconsin Retirement System Net Pension Liability	336,169	-	-	-	-	336,169	1,260,215
Estimated Compensated Absences Liability	428,595	-	-	-	-	428,595	179,573
Total Long-Term Liabilities	1,093,315	-	-	-	-	1,093,315	1,774,277
Total Liabilities	2,419,404	1,876,195	846,664	1,095,706	48,154	6,286,123	5,984,079
DEFERRED INFLOWS OF RESOURCES							
Wisconsin Retirement System Pension Related	1,795,890	-	-	-	-	1,795,890	2,637,935
County Other Postemployment Benefits Related	75,292	-	-	-	-	75,292	71,046
State Life Insurance Postemployment Benefits Related	140,093	-	-	-	-	140,093	169,186
Total Deferred Inflows of Resources	2,011,275	-	-	-	-	2,011,275	2,878,167
NET POSITION							
Net Investment in Capital Assets	11,089,973	4,094	-	-	-	11,094,067	11,420,048
Unrestricted	11,401,730	831,606	3,861,093	216,212	88,527	16,399,168	12,497,607
Total Net Position	$ 22,491,703	$ 835,700	$ 3,861,093	$ 216,212	$ 88,527	$ 27,493,235	$ 23,917,655

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE E-2

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2023)

	Highway Department	Self-Funded Workers' Compensation	Self-Funded Health Insurance	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals 2024	Totals 2023
OPERATING REVENUES	$ 14,414,612	$ 1,129,674	$ 9,354,758	$ 452,283	$ 294,932	$ 25,646,259	$26,423,227
OPERATING EXPENSES	19,703,504	1,277,922	11,131,236	614,790	307,407	33,034,859	32,930,411
OPERATING LOSS	(5,288,892)	(148,248)	(1,776,478)	(162,507)	(12,475)	(7,388,600)	(6,507,184)
NONOPERATING REVENUES (EXPENSES)							
Interest Revenue	-	30,816	87,032	3,468	-	121,316	145,847
Dividend Revenue	-	-	-	27,955	-	27,955	28,258
Disposition of Assets	22,851	-	-	-	-	22,851	(5,200)
Lease Interest Expense	(867)	(150)	-	-	-	(1,017)	(2,218)
Nonoperating Depreciation	(20,444)	-	-	-	-	(20,444)	(20,444)
Total Nonoperating Revenues (Expenses)	1,540	30,666	87,032	31,423	-	150,661	146,243
LOSS BEFORE INCOME TAXES	(5,287,352)	(117,582)	(1,689,446)	(131,084)	(12,475)	(7,237,939)	(6,360,941)
TRANSFERS							
Transfers from General Fund	732,367	-	2,365,000	-	6,000	3,103,367	924,390
Transfer from American Rescue Plan Act Fund	4,485,870	-	-	-	-	4,485,870	3,411,301
Transfer from Sales Tax Fund	3,400,000	-	-	-	-	3,400,000	1,850,000
Transfer from Land Records Fund	-	-	-	-	-	-	-
Transfer from Capital Projects Fund	-	-	-	-	-	-	3,146,743
Transfers to General Fund	-	(46,718)	(92,500)	(36,500)	-	(175,718)	(347,378)
Total Transfers	8,618,237	(46,718)	2,272,500	(36,500)	6,000	10,813,519	8,985,056
CHANGE IN NET POSITION	3,330,885	(164,300)	583,054	(167,584)	(6,475)	3,575,580	2,624,115
Net Position - Beginning of Year	19,160,818	1,000,000	3,278,039	383,796	95,002	23,917,655	21,293,540
NET POSITION - END OF YEAR	$ 22,491,703	$ 835,700	$ 3,861,093	$ 216,212	$ 88,527	$ 27,493,235	$ 23,917,655

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE E-3

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS – INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2023)

	Highway Department	Self-Funded Workers' Compensation	Self-Funded Health Insurance	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals 2024	Totals 2023
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash Received for Goods and Services:							
County/Departments	$ 9,785,524	$ 1,129,674	$ 9,354,758	$ 452,283	$ -	$ 20,722,239	$ 20,495,695
Third Parties	4,267,374	-	-	-	-	4,267,374	5,856,563
Cash Received from Employees	-	-	-	-	294,932	294,932	286,275
Cash Payments for Goods and Services	(8,253,721)	(33,862)	(26,039)	(12,288)	(8,494)	(8,334,404)	(12,170,404)
Cash Payments for Employee Services	(9,881,894)	(50,229)	-	-	-	(9,932,123)	(9,532,303)
Cash Payments for Insurance Claims	-	(369,573)	(9,134,605)	(114,340)	(300,064)	(9,918,582)	(8,266,311)
Cash Payments for Insurance Premiums	-	(54,020)	(1,498,679)	(291,463)	-	(1,844,162)	(1,532,411)
Net Cash Provided (Used) by Operating Activities	(4,082,717)	621,990	(1,304,565)	34,192	(13,626)	(4,744,726)	(4,862,896)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfer from (to) General Fund	732,367	(46,718)	2,272,500	(36,500)	6,000	2,927,649	577,012
Transfer from American Rescue Plan Act Fund	4,485,870	-	-	-	-	4,485,870	3,411,301
Transfer from Sales Tax Fund	3,400,000	-	-	-	-	3,400,000	1,850,000
Transfer from Capital Projects Fund	-	-	-	-	-	-	3,146,743
Net Cash Provided (Used) by Noncapital Financing Activities	8,618,237	(46,718)	2,272,500	(36,500)	6,000	10,813,519	8,985,056
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Cash Payments for Interest on Lease/SBITA Agreements	(867)	(150)	-	-	-	(1,017)	(2,218)
Cash Payments for Principal on Lease/SBITA Agreements	(27,024)	(10,574)	-	-	-	(37,598)	(41,299)
Cash Received from Salvage of Capital Assets	244,821	-	-	-	-	244,821	-
Cash Payments for Acquisition and Major Repairs of Capital Assets	(1,377,340)	-	-	-	-	(1,377,340)	(1,656,805)
Net Cash Used by Capital and Related Financing Activities	(1,160,410)	(10,724)	-	-	-	(1,171,134)	(1,700,322)
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest and Dividends Received on Investments	-	30,816	87,032	39,039	-	156,887	163,238
Redemption of Investments	-	-	242,292	-	-	242,292	-
Purchase of Investments	-	-	-	-	-	-	(242,292)
Net Cash Provided (Used) by Investing Activities	-	30,816	329,324	39,039	-	399,179	(79,054)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,375,110	595,364	1,297,259	36,731	(7,626)	5,296,838	2,342,784
Cash and Cash Equivalents - Beginning of Year	4,641,694	2,083,255	2,919,993	496,905	142,853	10,284,700	7,941,916
CASH AND CASH EQUIVALENTS - DECEMBER 31	$ 8,016,804	$ 2,678,619	$ 4,217,252	$ 533,636	$ 135,227	$ 15,581,538	$ 10,284,700

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE E-3

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS – INTERNAL SERVICE FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2023)

	Highway Department	Self-Funded Workers' Compensation	Self-Funded Health Insurance	Self-Funded Liability Insurance	Flexible Benefits Fund	Totals 2024	Totals 2023
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES							
Operating Loss	$ (5,288,892)	$ (148,248)	$ (1,776,478)	$ (162,507)	$ (12,475)	$ (7,388,600)	$ (6,507,184)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:							
Operating Depreciation/Amortization	1,487,782	8,277	-	-	-	1,496,059	1,450,414
Depletion of Gravel Pits and Quarries	2,446	-	-	-	-	2,446	-
Change in Wisconsin Pension System Related Items:							
Asset / Liability	(924,046)	-	-	-	-	(924,046)	3,199,280
Deferred Outflows of Resources	1,678,266	-	-	-	-	1,678,266	(921,902)
Deferred Inflows of Resources	(842,045)	-	-	-	-	(842,045)	(1,927,313)
Change in County OPEB Related Items:							
Liability	(16,595)	-	-	-	-	(16,595)	(10,989)
Deferred Outflows of Resources	9,150	-	-	-	-	9,150	9,900
Deferred Inflows of Resources	4,246	-	-	-	-	4,246	(4,151)
Change in LRLIF OPEB Related Items:							
Liability	38,548	-	-	-	-	38,548	(142,302)
Deferred Outflows of Resources	2,105	-	-	-	-	2,105	32,299
Deferred Inflows of Resources	(29,093)	-	-	-	-	(29,093)	125,928
(Increase) Decrease in Assets:							
Accounts Receivable	(117,496)	18,981	189,928	-	(1,454)	89,959	(706,696)
Due from Other Governments	(244,218)	-	-	-	-	(244,218)	418,543
Materials and Supplies	147,180	-	-	-	-	147,180	125,020
Prepaid Items	(7,823)	(2,000)	-	-	-	(9,823)	2,601
Increase (Decrease) in Liabilities:							
Accounts Payable	(23,073)	(420)	9,935	141	303	(13,114)	(344,353)
Present Value of Unpaid Losses	-	745,400	272,050	196,558	-	1,214,008	544,837
Unearned Cost Pool Revenues	(15,769)	-	-	-	-	(15,769)	(82,414)
Unused Compensated Absences	56,610	-	-	-	-	56,610	3,422
Net Cash Provided (Used) by Operating Activities	$ (4,082,717)	$ 621,990	$ (1,304,565)	$ 34,192	$ (13,626)	$ (4,744,726)	$ (4,862,896)

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE E-4

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – HIGHWAY DEPARTMENT – INTERNAL SERVICE FUND
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2023)

	2024	2023
OPERATING REVENUES		
Charges for Services:		
County Highway Maintenance and Construction [1]	$ 9,546,765	$ 10,699,128
State Highway Maintenance and Construction	2,818,203	3,014,076
Local Districts	926,630	1,292,600
County Departments	163,370	119,560
Nongovernmental Customers	154,246	197,632
Nonhighway Fleet	63,387	68,743
Miscellaneous:		
Other Revenue from State:		
Records, Reports, and Supervision	175,277	182,883
Equipment Storage	189,717	190,846
Gravel Pit Sales	-	770
Miscellaneous Highway Revenues	377,017	295,092
Total Operating Revenues	14,414,612	16,061,330
OPERATING EXPENSES		
Administration and General:		
Administration	546,207	535,816
Patrol Superintendent	125,887	123,081
Radio Expense	2,997	5,424
Public Liability Insurance	73,879	80,764
Transportation Cost Pools:		
Machinery Operations	(533,205)	(787,620)
Gravel Pits and Quarries	24,050	137,304
Bituminous Operations	266,958	150,406
Services Provided:		
County:		
General Maintenance	2,745,069	2,374,718
Reconstruction and Betterments	9,984,212	8,684,953
Winter Maintenance	926,453	1,417,639
Bridge Construction	395,496	4,390,834
Land Acquisition	600	60
State:		
Highway Maintenance and Betterments	2,722,335	3,047,278
Equipment Storage	189,717	137,866
Damage Claims	246,414	77,765
Salt Storage	45,221	11,932
County Aid Bridge Construction	52,554	133,332
Local Districts	926,630	1,292,600
Local Departments	203,051	119,560
Nongovernmental Customers	154,246	197,632
Amortization of State Contributions Included Above	37,817	37,817
Net Change in OPEB and Pension Related Amounts	(87,825)	360,750
Nonhighway Fleet	654,741	616,803
Total Operating Expenses	19,703,504	23,146,714
OPERATING LOSS	(5,288,892)	(7,085,384)

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE E-4

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – HIGHWAY DEPARTMENT – INTERNAL SERVICE FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2023)

	2024	2023
NONOPERATING REVENUES (EXPENSES)		
Gain (Loss) on Disposition of Assets	$ 22,851	$ (5,200)
Interest Expense	(867)	(1,705)
Depreciation on Building Space Occupied by Other County Departments	(20,444)	(20,444)
Total Nonoperating Revenues (Expenses)	1,540	(27,349)
LOSS BEFORE TRANSFERS	(5,287,352)	(7,112,733)
TRANSFERS		
Transfer from General Fund	732,367	353,390
Transfer from Capital Projects Fund	-	3,146,743
Transfer from American Rescue Plan Act Fund	4,485,870	3,411,301
Transfer from Sales Tax Fund	3,400,000	1,850,000
Total Interfund Transfers	8,618,237	8,761,434
CHANGE IN NET POSITION	3,330,885	1,648,701
Net Position - Beginning of Year	19,160,818	17,512,117
NET POSITION - END OF DECEMBER 31	$ 22,491,703	$ 19,160,818

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

County Appropriations	$ 4,506,711	$ 4,415,535
Vehicle Registration Fee	987	1,655
State Transportation Aids	2,048,431	1,974,175
State Local Road Improvement Program Aid	7,558	123,199
State Aid - Local Bridge Revenue	27,400	-
Federal Aid Secondary Revenues	2,955,678	4,184,564
Total	$ 9,546,765	$ 10,699,128

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE E-5

CHIPPEWA COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – SELF-FUNDED LIABILITY INSURANCE – INTERNAL SERVICE FUND
YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2023)

	2024	2023
REVENUES		
Charges to County	$ 452,283	$ 362,169
Interest Earnings on Funds Held by WMMIC	3,468	3,622
Dividend from WMMIC	27,955	28,258
Total Revenues	483,706	394,049
EXPENSES		
Insurance Premiums Paid WMMIC	291,463	325,686
Claims Expenses	114,481	135,947
Net Increase (Decrease) in Year-End Present Value of Unpaid Claims - WMMIC	196,558	28,745
Administrative and Other Expenses	12,288	10,600
Total Expenses	614,790	500,978
LOSS BEFORE TRANSFERS	(131,084)	(106,929)
TRANSFERS		
Transfer to General Fund	(36,500)	(36,500)
Transfer from General Fund	-	500,000
Total Transfers	(36,500)	463,500
CHANGE IN NET POSITION	(167,584)	356,571
Net Position - Beginning of Year	383,796	27,225
NET POSITION - END OF YEAR	$ 216,212	$ 383,796

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE F-1

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS
DECEMBER 31, 2024

	Tax Agency	Treasurer	Clerk of Courts	Human Services	Sheriff	Total Custodial Funds
ASSETS						
Treasurer's Cash and Investments	$ 730,322	$ 248,069	$ -	$ -	$ -	$ 978,391
Departmental Cash and Investments	-	-	775,398	43,691	55,481	874,570
Accounts Receivable	-	88,603	40,910	-	-	129,513
Total Assets	730,322	336,672	816,308	43,691	55,481	1,982,474
LIABILITIES						
Accounts Payable	-	191,179	-	-	-	191,179
Due to Other Governmental Units:						
State	-	13,538	-	-	-	13,538
Local Governments	730,322	-	-	-	-	730,322
Total Liabilities	730,322	204,717	-	-	-	935,039
NET POSITION						
Restricted for Individuals, Organizations, and Other Governments	$ -	$ 131,955	$ 816,308	$ 43,691	$ 55,481	$ 1,047,435

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

SCHEDULE F-2

CHIPPEWA COUNTY, WISCONSIN
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2024

	Tax Agency	Treasurer	Clerk of Courts	Human Services	Sheriff	Total Custodial Funds
ADDITIONS						
Contributions:						
Individuals	$ -	$ -	$ -	$ 845	$ 763,291	$ 764,136
Fines and Forfeitures	-	1,045,947	-	-	-	1,045,947
Property Tax Collections for Other Governments	56,343,302	-	-	-	-	56,343,302
Licenses and Fees Collected for State	-	1,944,198	-	-	-	1,944,198
Miscellaneous	-	244,418	3,906,017	-	-	4,150,435
Total Additions	56,343,302	3,234,563	3,906,017	845	763,291	64,248,018
DEDUCTIONS						
Payments of Property Tax to Other Governments	56,343,302	-	-	-	-	56,343,302
Distributions to Participants	-	-	-	8,125	781,633	789,758
Payments to State	-	2,973,718	-	-	-	2,973,718
Payments to Local Governments	-	114,617	-	-	-	114,617
Payments to Others	-	103,446	3,784,757	-	-	3,888,203
Total Deductions	56,343,302	3,191,781	3,784,757	8,125	781,633	64,109,598
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	-	42,782	121,260	(7,280)	(18,342)	138,420
Fiduciary Net Position - Beginning of Year	-	89,173	695,048	50,971	73,823	909,015
FIDUCIARY NET POSITION - END OF YEAR	$ -	$ 131,955	$ 816,308	$ 43,691	$ 55,481	$ 1,047,435

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

Attachment: 2024 Final Report and Financial Statements (9174 : 2024 Audit Report - April Anderson, Clifton Larson Allen, LLC)

Global
INDEPENDENT
NETWORK MEMBER

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

Monthly Statements of Claim Filed with the County Clerk

County ordinance states the County Clerk shall report at the next session of the Board all statements of claim filed in the Clerk's Office since the last Board meeting. The ordinance language is included below for reference. Also attached for reference is the process for handling claims against the County.

Please note: This information is being provided as a report only. There will be no discussion or official action taken at this time regarding this matter. If you have additional questions, please contact the Corporation Counsel Division for assistance at 715-726-4595.

Ordinance Sec 2-60. Meetings of the County Board

(l) *Claims.*

(1) Any person having a demand or claim against the county shall make such demand or claim by following the procedure prescribed by Wis. Stats. § 59.64 and shall make out a statement thereof in writing pursuant to Wis. Stat. §59.07 and file the statement with the clerk pursuant to Wis. Stat. §893.80 (1)(b).

(2) Such claims shall be referred to the Corporation Counsel. The County Clerk shall report at the next session of the Board all claims filed in the Clerk's Office since the last County Board meeting, as set out in Wis. Stat. §59.64.

(3) *Payment of claim against county.* The Executive Committee is authorized to settle claims not to exceed $10,000 as provided in Wis. Stats. §59.52(12)(a). The Corporation Counsel is authorized to settle claims not to exceed $500 as provided for in Wis. Stats. §59.52(12)(b). When any claim against the county is allowed by the Board, it shall be the duty of the clerk to prepare a warrant or order on the treasurer for payment of the claim, such warrant or order to be signed by the clerk and countersigned by the Administrator.

Claims Submitted to the County Clerk Since the Last County Board Meeting

County Board Meeting: September 9, 2025

Claimant	Date Filed	Amount of Claim	Type of Claim	Department Involved

Attachment: Monthly Statement of Claims Filed 09.25 (9176 : Monthly Claims - Jaclyn Sadler)

Process for Handling Claims Against the County

WMMIC – Wisconsin Municipal Mutual Insurance Company

- Chippewa County is part owner of the insurance company, Wisconsin Municipal Mutual Insurance Company (WMMIC), which provides liability protection to the county. This includes general liability, auto and public official's errors and omissions coverage along with actions such as employment practices, auto accidents, law enforcement liability, ministerial and discretionary acts completed by our employees and elected officials.
- Chippewa County has been a founding member since WMMIC was formed in 1988.

Deborah Blevins – Corporation Counsel Legal Assistant

- In addition to general duties with the Corporation Counsel office, Blevins manages the liability insurance for Chippewa County.
- Since 2019, Blevins has served as Chippewa County's official representative with WMMIC and also serves as a member of the WMMIC Claims Committee.
    - Attends WMMIC's quarterly meetings and yearly board meetings.
        - At the quarterly meetings, all members are present for each committee meeting (Claims, Underwriting, Finance, and Board of Directors), thereby affording everyone a clear understanding of what is happening within WMMIC.
- Processes and administers all claims (personal injury, vehicle, volunteer, etc.) for County (except workers comp)
- Drafts/Presents resolutions for allowance/disallowance of claims to Executive Committee and County Board
- Works with insurance carriers to recover funds for damages caused by third parties (prepare small claims actions).

Chippewa County Ordinance

Ordinance Sec 2-60(l)(3) Meetings of the County Board:

- *Payment of claim against county*. The Executive Committee is authorized to settle claims not to exceed $10,000 as provided in Wis. Stats. §59.52(12)(a). The Corporation Counsel is authorized to settle claims not to exceed $500 as provided for in Wis. Stats. §59.52(12)(b). When any claim against the county is allowed by the Board, it shall be the duty of the clerk to prepare a warrant or order on the treasurer for payment of the claim, such warrant or order to be signed by the clerk and countersigned by the Administrator.

Resolutions to Allow or Disallow a Claim

- When claims are brought to the Executive Committee/County Board for allowance or disallowance, the matter has been thoroughly investigated by Blevins and the WMMIC Claim Representative. Discussions on the matter have taken place and relevant state statutes have been reviewed with regard to liability, if any, for the County.
- Notices of claim are presented to the County Clerk who then forwards them to Blevins. From there Blevins enters the claim into the system for the insurance company who then assigns an adjuster. WMMIC will then research it and provide a recommendation.
- If the County Board approves disallowing a claim, that simply limits the amount of time the claimant has to file a lawsuit, it does not otherwise prohibit the claimant from filing a lawsuit. The timeline for filing a lawsuit reduces from the time allowed under the applicable statute of limitations for the particular claim down to 6 months.

Attachment: Monthly Statement of Claims Filed 09.25 (9176 : Monthly Claims - Jaclyn Sadler)

Risk/Consequences of Not Following WMMIC's Recommendation

If Chippewa County does not follow the recommendations of the Wisconsin Municipal Mutual Insurance Company (WMMIC), several concerns could arise:

- **Increased Financial Exposure**: Failure to comply with WMMIC's recommendations may leave the county vulnerable to costly lawsuits and liability claims. This could significantly increase the county's financial burden, as WMMIC may not cover claims if the county is found to have neglected risk management advice.
- **Loss of Liability Coverage**: If Chippewa County repeatedly ignores WMMIC's advice, there is a risk that the county could lose its coverage or face higher premiums, affecting its ability to secure adequate insurance in the future.
- **Potential Legal Consequences**: Ignoring WMMIC's guidance could result in non-compliance with state laws or regulations, exposing the county to legal penalties or sanctions.
- **Strain on County Resources**: Without proper coverage or by facing more claims, the county's resources could be diverted away from other important services to handle litigation or pay for damages out of pocket.

It is essential that Chippewa County maintain alignment with WMMIC's recommendations to mitigate these risks and protect both the county and its employees.

Attachment: Monthly Statement of Claims Filed 09.25 (9176 : Monthly Claims - Jaclyn Sadler)

Chippewa County

711 N. Bridge Street, Chippewa Falls, WI 54729

August 20, 2025

TO: County Board of Supervisors

FR: Implementation Team
- → Jackie Sadler
- → Traci Bremness
- → Andy Bauer

RE: Transition from IQM2 to CivicPlus Agenda Management Software

Chippewa County has been utilizing the IQM2 agenda management software since 2012. The software has allowed us to streamline our processes, generate significate savings in both time and money, and increase transparency and communication with the public by offering easy access to view our agendas and minutes online.

Earlier this year, we were notified by Granicus that they were no longer going to support the IQM2 software effective 09/30/2025 and the product would be end of life on 09/30/2027. As a result of this, we researched other products and made the decision to transition to a new agenda management software called CivicPlus. As with any software conversion, this product has some new features that will create more efficiencies and unfortunately, there are also some features from IQM2 that we will no longer have access to. We are optimistic that after the product is fully implemented, and everyone is more comfortable navigating the new look and feel of the software, we will continue to see additional efficiencies and savings as we move forward.

While we were researching the CivicPlus software, we learned they also offer a website product. Updating our current website has been on our list of projects, so the County made the decision to transition away from Granicus and move forward with also implementing a new website with CivicPlus. Bundling both software upgrades at the same time has allowed us to capture significant savings for the County. The agendas and minutes will be seamlessly integrated into the new website design. Our goal is for both projects to go live in October 2025.

Agenda Management Implementation

The project implementation team includes Jackie Sadler, Traci Bremness and Andy Bauer. We are currently in the process of learning how to navigate the new software, setting up our templates and importing all of our historical records from IQM2. We currently offer online access to agendas and minutes from 2001- present. Our goal is to transition all IQM2 minute packets from 2001-2025 into the new CivicPlus software so everyone can continue to access them online, as well as any new meeting information moving forward.

Our implementation team will continue to meet with CivicPlus to learn how to use the new software. Then we will provide training for our staff on how to create agendas and minutes. We will also train County Board Supervisors how to navigate the new software. The software will have a different look and feel but the way you access it will be similar to how you do it now.

Attachment: Memo to CB RE CivicPlus Implementation FINAL 08-20-2025 (9175 : Chippewa County Website and Agenda Management Software

Implementation Timeline

Our go live date with the new CivicPlus software is **Friday, October 24, 2025**. Converting to the new software will involve coordination to ensure everything transfers smoothly. A few bullet points to consider:

- The last meeting to use the IQM2 software will be the Highway Committee on Wednesday, October 22nd. The minutes from this meeting will need to be finalized right away on October 23rd before we transition to the new software on October 24th.

- The first meeting with the new CivicPlus software will be the Economic Development Committee meeting on Wednesday, October 29th. This agenda will need to be posted by October 22nd.

- The second meeting with the new CivicPlus software will be the County Board budget meeting on Thursday, November 6th. That agenda will need to be posted by October 29th.

Training

Both projects are still in the development stages. At the September 9th County Board meeting we will give everyone an update on the implementation and transition for both projects. Then at the October 14th County Board meeting, our goal is to provide you with a brief overview of our new website and show you how to access your meeting information.

We appreciate everyone's cooperation and patience as we implement and transition this software. If you have questions or notice something that didn't convert properly, please notify Jackie and Traci as soon as possible. We will track any issues that occur and ensure they get corrected as soon as possible.

We are both available for assistance throughout this process. After the implementation is complete, we encourage you to contact either of us when you have questions or need additional training.

Thank you again for your patience.

Your Implementation Team

Attachment: Memo to CB RE CivicPlus Implementation FINAL 08-20-2025 (9175 : Chippewa County Website and Agenda Management Software

Finance Update

January-June 2025 (Pre-Audited)

Leah Simington, Finance Director

Executive Committee – September 2, 2025

County Board – September 9, 2025

1

Definitions

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

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

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Attachment: Financial Update 2nd Qtr 2025 (9162 : Finance Update (2nd Quarter) - Leah Simington)

Definitions (cont.)

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

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

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Definitions (cont.)

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

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

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

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Attachment: Financial Update 2nd Qtr 2025 (9162 : Finance Update (2nd Quarter) - Leah Simington)

January – June 2025 (Pre-Audited) Financial Results

2025 Pre-Audited Financial Results

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January – June 2025 (Pre-Audited) Financial Results:

General Fund

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
02	County Board	$ 184,985.00	$ 184,985.00	100.0%	$ 184,985.00	$ 126,612.46	68.4%	$ 58,372.54
03	General County	$ 407,260.00	$ (2,911,508.89)	-714.9%	$ 407,260.00	$ 225,080.57	55.3%	$ (3,136,589.46)
04	Department of Administration	$ 9,931,936.51	$ 7,640,296.92	76.9%	$ 9,931,936.51	$ 3,384,674.43	34.1%	$ 4,255,622.49
05	Insurances	$ 554,900.00	$ 408,189.24	73.6%	$ 554,900.00	$ 82,008.12	14.8%	$ 326,181.12
06	County Clerk	$ 1,398,956.00	$ 1,348,914.47	96.4%	$ 1,398,956.00	$ 1,217,302.25	87.0%	$ 131,612.22
10	County Treasurer	$ 473,029.00	$ 1,272,585.23	269.0%	$ 473,029.00	$ 235,023.69	49.7%	$ 1,037,561.54
11	Register of Deeds	$ 435,829.00	$ 183,531.85	42.1%	$ 435,829.00	$ 211,930.10	48.6%	$ (28,398.25)
12	District Attorney	$ 959,058.00	$ 816,527.79	85.1%	$ 959,058.00	$ 422,482.87	44.1%	$ 394,044.92
14	Clerk of Courts	$ 1,763,734.00	$ 1,258,623.78	71.4%	$ 1,763,734.00	$ 787,913.24	44.7%	$ 470,710.54
18	Register in Probate	$ 261,158.00	$ 242,893.65	93.0%	$ 261,158.00	$ 118,750.33	45.5%	$ 124,143.32
20	Child Support	$ 997,031.00	$ 300,927.02	30.2%	$ 997,031.00	$ 438,582.78	44.0%	$ (137,655.76)
24	Sheriff	$ 11,541,227.00	$ 10,765,074.12	93.3%	$ 11,541,227.00	$ 5,327,439.54	46.2%	$ 5,437,634.58
27	Coroner	$ 166,265.00	$ 132,640.00	79.8%	$ 166,265.00	$ 57,358.80	34.5%	$ 75,281.20
42	Housing Authority	$ 1,150.00	$ 1,150.00	100.0%	$ 1,150.00	$ -	0.0%	$ 1,150.00
48	UW - Extension	$ 247,781.00	$ 263,249.43	106.2%	$ 247,781.00	$ 127,766.02	51.6%	$ 135,483.41
50/52	Land Conservation & Forest Mgmt	$ 3,279,891.00	$ 960,326.27	29.3%	$ 3,279,891.00	$ 829,614.55	25.3%	$ 130,711.72
53/54	Planning & Zoning	$ 1,341,605.00	$ 765,548.74	57.1%	$ 1,341,605.00	$ 471,621.70	35.2%	$ 293,927.04
60	Veterans	$ 225,661.00	$ 225,661.00	100.0%	$ 225,661.00	$ 98,990.82	43.9%	$ 126,670.18
68	Public Health	$ 626,599.00	$ 538,925.67	86.0%	$ 626,599.00	$ 252,287.77	40.3%	$ 286,637.90
100	**General Fund**	**$ 34,798,055.51**	**$ 24,398,541.29**	**70.1%**	**$ 34,798,055.51**	**$ 14,415,440.04**	**41.4%**	**$ 9,983,101.25**

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Attachment: Financial Update 2nd Qtr 2025 (9162 : Finance Update (2nd Quarter) - Leah Simington)

January – June 2025 (Pre-Audited) Financial Summary:

General Fund (cont.)

Highlights Include:

- **County Board**
  - Annual contracts paid at beginning of year
- **General County**
  - State Shared Revenues arrive in 4th Quarter (2025 Budgeted = $3,364,089)
- **County Clerk**
  - The expenses show 87% utilized which is attributed to the annual Libraries allocation (2025 = $1,003,684)
- **County Treasurer**
  - Interest rates with State Investment Pool are at 4.36%
  - Schwab Investments (See table in the right corner.)
- **Register of Deeds**
  - Revenues are lower than budgeted
- **Child Support**
  - State Aid reimbursement revenues received quarterly

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

Schwab Investments Market Review

	01/01/2025	06/30/2025
Cost Value	$15,790,146.98	$15,852,812.09
Market Adjustment	(668,528.33)	(385,293.27)
Net Change in Market Adjustment		**$ 110,611.10**

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January – June 2025 (Pre-Audited) Financial Results:

Special Revenue Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
204	Public Health	$ 2,526,782.00	$ 1,270,976.80	50.3%	$ 2,526,782.00	$ 1,100,501.44	43.6%	$ 170,475.36
205	ADRC & Aging	$ 2,120,984.00	$ 711,273.45	33.5%	$ 2,120,984.00	$ 923,101.31	43.5%	$ (211,827.86)
208	Human Services	$ 7,544,225.00	$ 4,031,239.42	53.4%	$ 7,544,225.00	$ 4,048,717.22	53.7%	$ (17,477.80)
84	DHS-RWC	$ 3,500,986.00	$ 832,887.75	23.8%	$ 3,500,986.00	$ 1,331,176.08	38.0%	$ (498,288.33)
85	RWC-Comprehensive Comm Serv	$ 26,494,015.00	$ 11,468,841.97	43.3%	$ 26,494,015.00	$ 8,483,456.34	32.0%	$ 2,985,385.63
209	Recovery & Wellness Consortium	$ 29,995,001.00	$ 12,301,729.72	41.0%	$ 29,995,001.00	$ 9,814,632.42	32.7%	$ 2,487,097.30
212	Crime Prevention Fund	$ 4,000.00	$ 2,976.47	74.4%	$ 4,000.00	$ 6,000.00	150.0%	$ (3,023.53)
213	Housing CDBG Revolving Loans	$ 2,036,150.00	$ 494,217.98	24.3%	$ 2,036,150.00	$ 635,035.35	31.2%	$ (140,817.37)
215	Jail Assessment	$ 56,505.00	$ 18,475.49	32.7%	$ 56,505.00	$ 34,642.84	61.3%	$ (16,167.35)
220	Land Records	$ 249,663.00	$ 85,736.00	34.3%	$ 249,663.00	$ -	0.0%	$ 85,736.00
226	County Economic Development	$ 338.00	$ 613.38	181.5%	$ 338.00	$ -	0.0%	$ 613.38
250	NMM Reclamation	$ -	$ 77,105.97		$ -	$ -		$ 77,105.97

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Attachment: Financial Update 2nd Qtr 2025 (9162 : Finance Update (2nd Quarter) - Leah Simington)

January – June 2025 (Pre-Audited) Financial Results:

Special Revenue Funds (cont.)

Highlights Include:

- **Public Health**
  - GEARS payments received with a 1 month delay
- **Recovery Wellness Consortium**
  - Medicaid revenue reported with a 2-3 month delay
  - $5,000,000 advance received for Medicaid reconciliation
- **Jail Assessment**
  - Quarterly fees collected on fines below budgeted
- **Land Records**
  - Revenues low due to economy

RWC Working Capital Pool	
Buffalo	$ 83,567.46
Burnett	155,275.38
Dunn	222,189.00
Pepin	109,957.00
Pierce	209,512.00
Polk	294,141.03
Rusk	131,637.46
Washburn	153,032.03
6/30/2025	$ 1,359,311.36

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January – June 2025 (Pre-Audited) Financial Results:

Special Revenue Funds - Sales Tax Review

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
230	Sales Tax Property Tax Relief	$ 10,202,130.00	$ 2,711,872.90	26.6%	$ 10,202,130.00	$ 10,202,130.00	100.0%	$ (7,490,257.10)

2025 Sales Tax Review

Year	2020	2021	2022	2023	2024	2025	Change from Previous Year	(2021-2025) 5 Yr Average
January Received in March	412,672.62	397,205.20	549,612.29	491,993.09	603,151.14	614,797.35	1.93%	531,351.81
February received in April	454,060.14	541,612.30	586,365.62	535,237.98	393,070.65	595,137.83	51.41%	530,284.88
March received in May	420,748.99	722,005.77	513,655.08	669,051.83	887,007.77	785,542.00	-11.44%	715,452.49
April received in June	453,068.14	744,469.84	837,971.82	811,205.87	661,570.40	626,545.43	-5.29%	736,352.67
May received in July	658,017.81	600,030.33	692,683.33	664,857.20	678,236.09	678,236.09	0.00%	662,808.61
June received in August	561,287.51	687,048.73	701,937.82	860,858.82	921,258.34	921,258.34	0.00%	818,472.41
Subtotal	**2,959,855.21**	**3,692,372.17**	**3,882,225.96**	**4,033,204.79**	**4,144,294.39**	**4,221,517.04**	**1.86%**	3,994,722.87
July received in September	543,813.92	725,584.05	770,343.17	760,741.12	665,158.21	665,158.21	0.00%	717,396.95
August received in October	641,477.88	690,160.64	692,751.23	689,572.44	827,285.63	827,285.63	0.00%	745,411.11
September received in November	468,174.47	721,266.32	793,515.55	888,055.72	857,493.68	857,493.68	0.00%	823,564.99
October received in December	574,830.83	712,929.94	798,530.04	707,188.24	699,713.63	699,713.63	0.00%	723,615.10
November received in January	532,374.54	527,166.32	541,553.35	462,544.38	862,805.36	862,805.36	0.00%	651,374.95
December received in February	500,998.70	702,937.65	825,979.69	1,029,171.19	722,989.80	722,989.80	0.00%	800,813.63
Subtotal	**3,261,670.34**	**4,080,044.92**	**4,422,673.03**	**4,537,273.09**	**4,635,446.31**	**4,635,446.31**	**0.00%**	**4,187,421.54**
Totals	**6,221,525.55**	**7,772,417.09**	**8,304,898.99**	**8,570,477.88**	**8,779,740.70**	**8,856,963.35**	**0.88%**	**7,929,812.04**
% change	**2.03%**	**24.93%**	**6.85%**	**3.20%**	**2.44%**	**0.88%**		

YTD Interest

$89,849.87

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Attachment: Financial Update 2nd Qtr 2025 (9162 : Finance Update (2nd Quarter) - Leah Simington)

January – June 2025 (Pre-Audited) Financial Results:

Special Revenue Funds – **Opioid Abatement Account**

Fund	Description	Revenue Budget	Revenue Actual	% Collected	Expense Budget	Expense Actual	% Spent	Actuals Net Gain/(Loss)
233	Opioid Abatement Account	$ 110,000.00	$ 37,535.41	34.1%	$ 110,000.00	$ 55,807.05	50.7%	$ (18,271.64)

Revenues:	
Opioid Abatement Revenues	$ 20,863.22
Interest Income	16,672.19
Total Revenues	**$ 37,535.41**

Expenses for Approved Programs/Projects:	
DHS RWC-Peer Support	$ 33,818.10
CJS-Reentry Services	2,050.41
PH-Overdose Fatality Review	7,332.54
SH-AODA Services	11,760.00
Staff Training & Misc Expenses	846.00
Total Expenses	**$ 55,807.05**

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January – June 2025 (Pre-Audited) Financial Results:

Debt Service Funds

Fund	Description	Revenue Budget	Revenue Actual	% Collected	Expense Budget	Expense Actual	% Spent	Actuals Net Gain/(Loss)
306	Debt Service-Unfunded Liability	$ -	$ 21,169.49		$ -	$ -		$ 21,169.49
315	2019 CIP Bonds	$ 943,200.00	$ 943,200.00	100.0%	$ 943,200.00	$ 889,800.00	94.3%	$ 53,400.00
316	2020 CIP Bonds	$ 252,850.00	$ 252,850.00	100.0%	$ 252,850.00	$ 243,150.00	96.2%	$ 9,700.00
317	2022 CIP Bonds	$ 391,000.00	$ 391,000.00	100%	$ 391,000.00	$ 353,600.00	90.4%	$ 37,400.00
318	2024 CIP Bonds	$ 643,084.00	$ 510,000.00	79.3%	$ 643,084.00	$ 559,833.33	87.1%	$ (49,833.33)

Payment Year	Total Debt Service Principal	Interest	Total	Year-End Outstanding Principal
2025	$ 1,870,000	$ 360,134	$ 2,230,134	$ 8,510,000
2026	$ 1,880,000	$ 311,900	$ 2,191,900	$ 6,630,000
2027	$ 1,545,000	$ 243,125	$ 1,788,125	$ 5,085,000
2028	$ 1,425,000	$ 187,700	$ 1,612,700	$ 3,660,000
2029	$ 1,310,000	$ 137,275	$ 1,447,275	$ 2,350,000
2030	$ 1,115,000	$ 86,925	$ 1,201,925	$ 1,235,000
2031	$ 600,000	$ 46,750	$ 646,750	$ 635,000
2032	$ 635,000	$ 15,875	$ 650,875	$ -
Total	$ 13,880,000	$ 2,210,834	$ 16,090,834	

Long-Term Bond Financing Plan

Year	Bonding Amount	Projects
2026	$7,500,000	Transportation Projects*
2028	$5,500,000	Transportation Projects*
2030	$6,500,000	Transportation Projects
2032	$3,500,000	Transportation Projects

*2026 & 2028 Borrowings include $4M for M Bridge & CTH T (Phase I)

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Attachment: Financial Update 2nd Qtr 2025 (9162 : Finance Update (2nd Quarter) - Leah Simington)

January – June 2025 (Pre-Audited) Financial Results:

Capital Project Funds

Fund	Description	Revenue Budget	Revenue Actual	Revenue % Collected	Expense Budget	Expense Actual	Expense % Spent	Actuals Net Gain/(Loss)
418	2025 CIP for Bonding	$ 1,750,000.00	$ 77,652.14	4.4%	$ 1,750,000.00	$ -	0.0%	$ 77,652.14

This is for the bond issuance in September 2024. These funds will be used in 2025 and 2026 budget.

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January – June 2025 (Pre-Audited) Financial Results:

Internal Service Funds

Fund	Description	Revenue Budget	Revenue Actual	Revenue % Collected	Expense Budget	Expense Actual	Expense % Spent	Actuals Net Gain/(Loss)
701	Highway	$ 20,797,673.00	$ 10,180,067.22	48.9%	$ 20,797,673.00	$ 9,525,647.83	45.8%	$ 654,419.39
702	Self-Funded Worker's Comp Insuranc	$ 993,046.00	$ 465,726.63	46.9%	$ 993,046.00	$ 295,131.32	29.7%	$ 170,595.31
703	Self-Funded Health Insurance	$ 8,704,280.00	$ 4,539,610.07	52.2%	$ 8,704,280.00	$ 5,461,291.09	62.7%	$ (921,681.02)
704	Self-Funded Liability Insurance	$ 401,000.00	$ 2,091.22	0.5%	$ 401,000.00	$ 383,202.89	95.6%	$ (381,111.67)
705	Section 125 Payroll Deduction	$ 326,000.00	$ 167,220.33	51.3%	$ 326,000.00	$ 100,105.95	30.7%	$ 67,114.38

Highlights Include:

- **Self-Funded Health Insurance**
  - Revenues are on track but the expenses for claims are high
- **Self-funded Liability Insurance**
  - Annual Insurance Allocation charges to departments will be processed in October/November
  - Paid annual WMMIC premiums $267,273 for Liability and Cyber Liability Premiums

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Attachment: Financial Update 2nd Qtr 2025 (9162 : Finance Update (2nd Quarter) - Leah Simington)

January – June 2025 (Pre-Audited) Financial Results:

Enterprise and Trust Agency Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
602	Land Development	$ 280,000.00	$ -	0.0%	$ 280,000.00	$ 51,086.74	18.2%	$ (51,086.74)
804	Dog License Fund	$ 56,300.00	$ 481.65	0.9%	$ 56,300.00	$ 96.17	0.2%	$ 385.48

Highlights Include:

- **Land Development**
  - No sales of property
  - Expenses related to consulting fees for new possible business park and CCEDC

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Questions, Comments, or Concerns

January – June 2025 (Pre-Audited) Financial Results

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Attachment: Financial Update 2nd Qtr 2025 (9162 : Finance Update (2nd Quarter) - Leah Simington)

STATEMENT OF EXPLANATION
Resolution No. 31 - 25

RES. 31-25: RESOLUTION TO ESTABLISH HEALTH INSURANCE PLAN FUNDING FOR 2026 - ANDY ALBARADO

This resolution provides background on the current health insurance plan and establishes the maximum 2026 health insurance costs and anticipated 2026 health insurance plan design for Chippewa County. Chippewa County's self-funded health insurance plan is administered by AmeriBen. The current monthly 2025 cost includes the total costs for the medical, ancillary, administrative costs, and HRA funding. Plan participants have one network through Anthem Blue Preferred, which includes providers such as Marshfield Clinic, Mayo Clinic Health Systems, Oak Leaf and more.

In May 2025, Chippewa County's benefit broker, Brown & Brown, provided the County with an estimated rate increase of 24.5% for Chippewa County's 2026 health plan cost, which was confirmed again in July after more claims data was reviewed.

Chippewa County cannot absorb a 24.5% increase to the employer cost of its self-funded health plan. Upon further analysis and discussion with the Department of Administration (DOA) health insurance team, the County Administrator authorized a 5% increase to be built into 2026 department budgets and that information was distributed to department heads in June 2025 as part of their 2026 Position Based Budget (PBB) Reports.

In addition to the 5% increase, the County will need to add a premium contribution for employees and change the plan design to address the increasing cost of health insurance.

The County Administrator and the DOA health insurance team have worked very hard over the past ten (10) years to maintain the 0% health plan premium contribution for employees. Due to an increase in high-cost claimants, however, a 0% health plan premium contribution for employees is no longer sustainable. This resolution proposes changing from a two-tiered structure to a four-tiered structure and adding a 3.2% employee premium contribution for Employee Only coverage and a 6.7% employee premium contribution for Employee Plus Spouse, Employee Plus Child(ren) and Full Family coverages effective January 1, 2026. No additional plan changes are recommended for 2026.

Resolution No. 31 - 25

RES. 31-25: RESOLUTION TO ESTABLISH HEALTH INSURANCE PLAN FUNDING FOR 2026 - ANDY ALBARADO

WHEREAS, upon reviewing Chippewa County health insurance plan claims data through April of 2025, Chippewa County's broker, Brown & Brown, recommended in May 2025 that a cost increase of 24.5% from the 2025 plan year rates be built into Chippewa County's 2026 budget process; and

WHEREAS, Position Based Budget (PBB) Reports were sent to all Chippewa County Department Heads in June 2025 that included an overall 5% increase on the 2025 health plan costs to be built into 2026 department budgets; and

WHEREAS, a 0% health plan premium contribution for employees is no longer sustainable due to rising claims and health care costs; and

WHEREAS, in addition to the overall 5% increase authorized by the County Administrator to be built into the department budgets for 2026, Chippewa County must add a premium contribution for employees and change the plan design from a two-tiered structure to a four-tiered structure; and

WHEREAS, the County Administrator and Department of Administration (DOA) health insurance team recommend the following employee health insurance premium contributions:

- Employee Only: 3.2% of the total premium equals $30 per month
- Employee Plus Spouse: 6.7% of the total premium equals $150 per month
- Employee Plus Child(ren): 6.7% of the total premium equals $124 per month
- Full Family: 6.7% of the total premium equals $212 per month; and

WHEREAS, beginning January 1, 2025, through December 31, 2025, the monthly cost and contribution amounts for the County's Health Insurance Plans for all full-time general municipal employees and beginning July 1, 2025 through December 31, 2025 for all public safety employees represented by the WPPA collective bargaining agreement, are as follows in Graph #1:

GRAPH #1 - CURRENT 2025 ACTIVE EMPLOYEE HEALTH PLAN			
AmeriBen TPA & Anthem Blue Preferred Network	$3,000/$6,000 Deductible	Out of Network	$6,000/$12,000 Deductible

	$7,000/$14,000 OOP			$14,000/$28,000 OOP	
	Single	Family		Single	Family
Total Cost	$925	$2,102	Total Cost	$925	$2,102
Employee Contribution	$0	$0	Employee Contribution	$0	$0
Employer Contribution	$925	$2,102	Employer Contribution	$925	$2,102

and;

WHEREAS, the 2025 monthly health insurance plan rates include the total costs for medical claims, ancillary and administrative costs, and Health Reimbursement Account (HRA) funding for the Plan Options; and

NOW, THEREFORE BE IT RESOLVED, that beginning January 1, 2026, the employer contribution amounts for the County's health insurance plans for all full-time employees shall be equal to an overall 5% increase from the health plan cost in the 2025 budget, based on the current approved staffing as detailed on the Position Based Budgeting (PBB) Reports provided to Department Heads in June 2025; and

BE IT FURTHER RESOLVED, that the County Administrator recommends the plan design and estimated total costs illustrated in Graph #2 for the 2026 health insurance plan; and

GRAPH #2 - 2026 ACTIVE EMPLOYEE HEALTH PLAN					
AmeriBen TPA & Anthem Blue Preferred Network	$3,000/$6,000 Deductible		Out of Network	$6,000/$12,000 Deductible	
	$7,000/$14,000 OOP			$14,000/$28,000 OOP	
	Single	**Employee + Spouse**		**Single**	**Employee + Spouse**
Total Cost	$930	$2,225	Total Cost	$930	$2,225
Employee Contribution	$30	$150	Employee Contribution	$30	$150
Employer Contribution	$900	$2,075	Employer Contribution	$900	$2,075
	Employee + Child(ren)	**Family**		**Employee + Child(ren)**	**Family**

Total Cost	$1,855	$3,152	Total Cost	$1,855	$3,152
Employee Contribution	$124	$212	Employee Contribution	$124	$212
Employer Contribution	$1,731	$2,940	Employer Contribution	$1,731	$2,940

and;

BE IT FURTHER RESOLVED, that no later than December 9, 2025, the County Administrator will provide a report to the County Board that provides the actual total cost for the County's health insurance plan beginning January 1, 2026, for all full-time employees, if, after receiving the final stop loss premiums in November it is determined that health plan costs are more than what is stated in the financial impact section below; and

BE IT FURTHER RESOLVED, that all full-time general municipal employees will continue to receive an HRA in the amount of $500 per person, up to 4 maximum per family ($2,000); and

BE IT FURTHER RESOLVED, that all full-time public safety employees covered under the WPPA collective bargaining agreement will receive the same premiums, plan design and HRA as all full-time general municipal employees; and

BE IT FURTHER RESOLVED, that HRA funds shall be prorated due to mid-year elections, qualifying events, or termination continuation with distributions on a quarterly basis; and

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

GRAPH #3 - 2026 RETIREE HEALTH PLAN					
AmeriBen TPA & Anthem Blue Preferred Network	$3,000/$6,000 Deductible		Out of Network	$6,000/$12,000 Deductible	
	$7,000/$14,000 OOP			$14,000/$28,000 OOP	
	Single	**Employee + Spouse**		**Single**	**Employee + Spouse**
Total Cost	$930	$2,225	Total Cost	$930	$2,225
Employee Contribution	$930	$2,225	Employee Contribution	$930	$2,225
Employer Contribution	$0	$0	Employer Contribution	$0	$0

	Employee + Child(ren)	Family		Employee + Child(ren)	Family
Total Cost	$1,855	$3,152	Total Cost	$1,855	$3,152
Employee Contribution	$1,855	$3,152	Employee Contribution	$1,855	$3,152
Employer Contribution	$0	$0	Employer Contribution	$0	$0

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

2026 Budget per June 2025 Benefit Estimate Report - $8,716,788

2026 Estimated Employee and COBRA/Retiree Contributions - $629,916

09/9/2025 County Board
RESULT: APPROVED [UNANIMOUS]
MOVER: Lee Hennick, District 15
SECONDER: David Kelly, District 14
AYES: Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT: Brian Flynn

History:
09/02/25 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls, Corporation Counsel 8/25/2025

Leah Simington, Finance Director 8/25/2025

Andy J. Albarado, County Administrator 8/26/2025

STATEMENT OF EXPLANATION
Resolution No. 32 - 25

RES. 32-25: RESOLUTION DELEGATING THE AUTHORITY TO ENTER INTO SETTLEMENT AGREEMENTS WITH OPIOID DEFENDANTS TO THE CHIPPEWA COUNTY ADMINISTRATOR - TODD PAULS

The Chippewa County Board of Supervisors previously authorized the County to enter into an engagement agreement with von Briesen & Roper, s.c., Crueger Dickinson LLC and Simmons Hanly Conroy LLP (the "Law Firms") to pursue litigation against certain manufacturers, distributors, and retailers of opioid pharmaceuticals (the "Opioid Defendants") in an effort to hold the Opioid Defendants financially responsible for the County's vast expenditure of money and resources to combat the opioid epidemic. The Law Firms filed lawsuits on behalf of Chippewa County and 66 other Wisconsin counties and all Wisconsin cases were coordinated with thousands of other lawsuits filed against the same or substantially similar parties as the Opioid Defendants in the Northern District of Ohio, captioned *In re: Opioid Litigation,* MDL 2804 (the "Litigation"). Since the inception of the Litigation, the Law Firms have coordinated with counsel from around the country to prepare the County's case for trial and engage in extensive settlement discussions with the Opioid Defendants.

The Plaintiffs' Executive Committee ("PEC"), which is comprised of attorneys representative of all litigating local governments around the country, including the Law Firms, reviews proposed settlement terms with Opioid Defendants for recommendation of individual approval by the litigating local governments, including Chippewa County. The representatives of the Law Firms who serve on the PEC are intimately familiar with the terms of previous settlements and will be familiar with the terms of any settlement with any other Opioid Defendant recommended by the PEC. Pursuant to Wis. Stat. § 165.12, the Legislature's Joint Committee on Finance is also required to approve settlement agreements between the County and Opioid Defendants. It is anticipated that several additional settlements will be proposed by various Opioid Defendants and recommended for approval by the PEC.

Chippewa County's process for approving settlement with an Opioid Defendant is typically a process requiring weeks for committee review and approval as well as approval by the full Chippewa County Board of Supervisors. Given concerns surrounding timing for

participation in future settlements combined with the number of anticipated settlements, it would be prudent for Chippewa County to create a process whereby the authority to enter into settlement agreements is delegated to a responsible County officer or officers provided that any such settlement agreement is recommended by the PEC and the Law Firms.

Passage of this Resolution will delegate to the County Administrator the authority to enter into settlement agreements with any Opioid Defendant from the date of this Resolution forward provided (a) the settlement is recommended for approval by the PEC and the Law Firms; and (b) the Chippewa County share of proceeds from any such settlement is consistent with the shares established in Exhibit A to Addendum 2, a copy of which is attached to this Resolution and which is consistent with the allocations established in previous settlements with Opioid Defendants.

Resolution No. 32 - 25

RES. 32-25: RESOLUTION DELEGATING THE AUTHORITY TO ENTER INTO SETTLEMENT AGREEMENTS WITH OPIOID DEFENDANTS TO THE CHIPPEWA COUNTY ADMINISTRATOR - TODD PAULS

WHEREAS, the Chippewa County Board of Supervisors previously authorized the County to enter into an engagement agreement with von Briesen & Roper, s.c., Crueger Dickinson LLC and Simmons Hanly Conroy LLP (the "Law Firms") to pursue litigation against certain manufacturers, distributors, and retailers of opioid pharmaceuticals (the "Opioid Defendants") in an effort to hold the Opioid Defendants financially responsible for the County's vast expenditure of money and resources to combat the opioid epidemic; and

WHEREAS, on behalf of the County, the Law Firms filed a lawsuit against the Opioid Defendants; and

WHEREAS, the Law Firms filed similar lawsuits on behalf of 66 other Wisconsin counties and all Wisconsin cases were coordinated with thousands of other lawsuits filed against the same or substantially similar parties as the Opioid Defendants in the Northern District of Ohio, captioned *In re: Opioid Litigation,* MDL 2804 (the "Litigation"); and

WHEREAS, four (4) additional Wisconsin counties (Milwaukee, Dane, Waukesha, and Walworth) hired separate counsel and joined the Litigation; and

WHEREAS, since the inception of the Litigation, the Law Firms have coordinated with counsel from around the country (including counsel for Milwaukee, Dane, Waukesha, and Walworth Counties) to prepare the County's case for trial and engage in extensive settlement discussions with the Opioid Defendants; and

WHEREAS, 2021 Wisconsin Act 57 created Section 165.12 of the Wisconsin Statutes relating to the settlement of all or part of the Litigation; and

WHEREAS, pursuant to Wis. Stat. § 165.12(2), the Legislature's Joint Committee on Finance is required to approve settlement agreements between the County and Opioid Defendants; and

WHEREAS, pursuant to Wis. Stat. § 165.12(2), the proceeds from any settlement of all or part of the Litigation are distributed 70% to local governments in Wisconsin that are parties to the Litigation and 30% to the State; and

WHEREAS, Wis. Stat. § 165.12(7) bars claims from any Wisconsin local government against the Opioid Defendants filed after June 1, 2021; and

WHEREAS, several of the Opioid Defendants previously agreed to settlement terms with the Plaintiffs' Executive Committee ("PEC"), which is comprised of attorneys representative of all litigating local governments around the country, subject to individual approval of the litigating local governments including Chippewa County; and

WHEREAS, representatives of the Law Firms serve on the PEC and, therefore, are intimately familiar with the terms of the previous settlements and will be familiar with the terms of any settlement with any other Opioid Defendant recommended for approval by the PEC; and

WHEREAS, it is anticipated that several additional settlements will be proposed by various Opioid Defendants and recommended for approval by the PEC; and

WHEREAS, Chippewa County's process for approving settlement with an Opioid Defendant is typically a process requiring weeks for committee review and approval as well as approval by the full Chippewa County Board of Supervisors; and

WHEREAS, given concerns surrounding timing for participation in future settlements combined with the number of anticipated settlements, it would be prudent to provide an opportunity for Chippewa County to create a process whereby the authority to enter into settlement agreements is delegated to a responsible County officer or officers provided that any such settlement agreement is recommended by the PEC and the Law Firms; and

WHEREAS, the intent of this Resolution is to delegate to the County Administrator the authority to enter into settlement agreements with any Opioid Defendant from the date of this Resolution forward provided (a) the settlement is recommended for approval by the PEC and the Law Firms; and (b) the Chippewa County share of proceeds from any such settlement is consistent with the shares established in Exhibit A to Addendum 2, a copy of which is attached to this Resolution and which is consistent with the allocations established in previous settlements with Opioid Defendants;

NOW, THEREFORE, BE IT RESOLVED, that the Chippewa County Board of Supervisors hereby makes the following resolutions:

1. The Chippewa County Board of Supervisors hereby delegates authority to the County Administrator to enter into a settlement agreement, including without limitation the execution of any and all ancillary documents and agreements necessary to effectuate a settlement, with any Opioid Defendant provided (a) the PEC and the Law Firms shall have recommended the settlement; and (b) the Chippewa County share of proceeds from any such settlement is consistent with the shares established in Exhibit A to Addendum 2, a copy of which is attached to this Resolution and which is consistent with the allocations established in previous settlements with Opioid Defendants.

2. Prior to executing any settlement agreement, or any document related thereto, the County Administrator shall provide notice to the County Board Chair and the Executive Committee of the proposed settlement and the terms related thereto.

3. The County Administrator is authorized and directed to take any and all such other and further action necessary to effectuate the intent of this Resolution.

BE IT FURTHER RESOLVED, that all proceeds from any settlement agreement not otherwise directed to the Attorney Fees Account shall be deposited in the County's Opioid Abatement Account. The Opioid Abatement Account shall be administered consistent with the terms of this Resolution, Wis. Stat. § 165.12(4), and the applicable settlement agreement; and

BE IT FURTHER RESOLVED, that the Chippewa County Board of Supervisors hereby authorizes the establishment of an account separate and distinct from any account containing funds allocated or allocable to the County which shall be referred to by the County as the "Attorney Fees Account." An escrow agent shall deposit a sum equal to, up to, but in no event exceeding, an amount equal to 20% of the County's proceeds from a settlement agreement into the Attorney Fees Account unless such other amount is established by the applicable settlement agreement. If the payments to the County are not enough to fully fund the Attorney Fees Account as provided herein because such payments are made over time, the Attorney Fees Account shall be funded by placing up to, but in no event exceeding, an amount equal to 20% of the proceeds from a settlement agreement attributable to Local Governments (as that term is defined in the MOU) into the Attorney Fees Account for each payment. Funds in the Attorney Fees Account shall be utilized to pay the fees, costs, and disbursements owed to the Law Firms pursuant to the engagement agreement between the County and the Law Firms provided, however, the Law Firms shall receive no more than that to which they are entitled under their fee contract when considering the amounts paid the Law Firms from any fee fund established in a settlement agreement and allocable to the County. The Law Firms may make application for payment from the Attorney Fees Account at any time and the County shall cooperate with the Law Firms in executing any documents necessary for the escrow agent to make payments out of the Attorney Fees Account; and

BE IT FURTHER RESOLVED, that all actions heretofore taken by the Chippewa County Board of Supervisors and other appropriate public officers and agents of the County with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

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

09/9/2025	**County Board**
RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Pamela Guthman, District 2
SECONDER:	Joseph Roshell, District 13
AYES:	Hull, Bergeron, Flater, Guthman, Shoebridge, Gehring, Bachman, Goettl, Ericksen, Seidlitz, Peterson, Lotts, Bomar, Roshell, Kelly, Hennick, Kempe, Rohmeyer, Meinen, Ives
ABSENT:	Brian Flynn

History:

08/19/25 Executive Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls
Todd A. Pauls, Corporation Counsel 7/15/2025

Leah Simington
Leah Simington, Finance Director 7/15/2025

Andy J. Albarado
Andy J. Albarado, County Administrator 7/15/2025

EXHIBIT A

Allocation of Proceeds Among the Local Governments

The following chart is agreed upon by and between the Local Governments identified below as representing the allocation of proceeds from the Settlement Agreements following (a) allocation to the Local Governments; and (b) allocation to the Attorney Fee Fund. The Local Governments shall cooperate with one another and the State in the negotiation and execution of an Escrow Agreement to effectuate the terms of the State-Local Government MOU, the Local Government MOU and the allocation set forth below. **The monetary value associated with the percentages below will be calculated consistent with the Settlement Agreements.**

Local Government Type	Wisconsin Litigating Local Government	Allocation Percentage
County	Adams County	0.327%
County	Ashland County	0.225%
County	Barron County	0.478%
County	Bayfield County	0.124%
County	Brown County	2.900%
County	Buffalo County	0.126%
County	Burnett County	0.224%
County	Calumet County	0.386%
County	Chippewa County	0.696%
County	Clark County	0.261%
County	Columbia County	1.076%
County	Crawford County	0.195%
County	Dane County	8.248%
County	Dodge County	1.302%
County	Door County	0.282%
County	Douglas County	0.554%
City	Superior	0.089%
County	Dunn County	0.442%
County	Eau Claire County	1.177%
County	Florence County	0.053%
County	Fond Du Lac County	1.196%
County	Forest County	0.127%
County	Grant County	0.498%
County	Green County	0.466%
County	Green Lake County	0.280%
County	Iowa County	0.279%

Attachment: EXHIBIT A - Opioid Settlement Delegation Resolution (32 - 25 : Resolution Delegating Authority To CA To Enter Into Settlement

County	Iron County	0.061%
County	Jackson County	0.236%
County	Jefferson County	1.051%
County	Juneau County	0.438%
County	Kenosha County	3.712%
City	Kenosha	0.484%
City	Pleasant Prairie	0.059%
County	Kewaunee County	0.156%
County	La Crosse County	1.649%
County	Lafayette County	0.134%
County	Langlade County	0.312%
County	Lincoln County	0.350%
County	Manitowoc County	1.403%
County	Marathon County	1.259%
County	Marinette County	0.503%
City	Marinette	0.032%
County	Marquette County	0.246%
County	Menominee County	0.080%
County	Milwaukee County	25.220%
City	Cudahy	0.087%
City	Franklin	0.155%
City	Greenfield	0.163%
City	Milwaukee	7.815%
City	Oak Creek	0.166%
City	South Milwaukee	0.096%
City	Wauwatosa	0.309%
City	West Allis	0.378%
County	Monroe County	0.655%
County	Oconto County	0.336%
County	Oneida County	0.526%
County	Outagamie County	1.836%
County	Ozaukee County	1.036%
County	Pepin County	0.055%
County	Pierce County	0.387%
County	Portage County	0.729%
County	Price County	0.149%
County	Racine County	3.208%
City	Mount Pleasant	0.117%
City	Sturtevant	0.018%

City	Union Grove	0.007%
City	Yorkville Town	0.002%
County	Richland County	0.218%
County	Rock County	2.947%
County	Rusk County	0.159%
County	Sauk County	1.226%
County	Sawyer County	0.258%
County	Shawano County	0.418%
County	Sheboygan County	1.410%
County	St Croix County	0.829%
County	Taylor County	0.159%
County	Trempealeau County	0.320%
County	Vernon County	0.322%
County	Vilas County	0.468%
County	Walworth County	1.573%
County	Washburn County	0.185%
County	Washington County	1.991%
County	Waukesha County	6.035%
County	Waupaca County	0.606%
County	Waushara County	0.231%
County	Winnebago County	2.176%
County	Wood County	0.842%

Attachment: EXHIBIT A - Opioid Settlement Delegation Resolution (32 - 25 : Resolution Delegating Authority To CA To Enter Into Settlement

STATEMENT OF EXPLANATION

Ordinance No. 07 - 25

ORD. 07-25: ORDINANCE TO AMEND SECTIONS 12-09, 12-21, 12-71 AND 12-72 OF THE CHIPPEWA COUNTY CODE OF ORDINANCES REGARDING STORMWATER MANAGEMENT - FIRST READING - LYNDA SCHWEIKERT

These proposed amendments to Chapter 12 regarding stormwater management modify the timeframe for recording a long-term maintenance agreement with the Chippewa County Register of Deeds. The timeframe proposed is to change from prior to stormwater permit termination to prior to permit issuance. Some developers are selling parcels to new ownership without first recording a long-term maintenance agreement for the parcel(s). The proposed amendments will ensure that long-term maintenance agreements are recorded so that subsequent owner(s) have notice of the maintenance requirements and enforcement procedures of the long-term maintenance agreement prior to purchasing a lot.

LCFM proposes the following amendments:

Article I. In General

- *Sec. 12-09(34). Maintenance Agreement*.
  - The proposed change is to insert the phrase “recorded with the Chippewa County Register of Deeds”.

Article II. Administration and Enforcement

- *Sec. 12-21(c)(2). Review and Approval of Permit Application*.
  - The proposed change is to delete the word “or” in the first sentence.
- *Sec. 12-21(c)(3). Review and Approval of Permit Application*.
  - The proposed change is to insert the word “approved” and phrase “recorded with the Chippewa County Register of Deeds”.
- *Sec. 12-21(d)(13). Permit Requirements*.
  - The proposed change is to insert the word “, recorded”.

Article VI. Maintenance, Maintenance Agreements, and Financial Guarantee

- *Sec. 12-71(b). Maintenance Agreements Required*

- The proposed change is to insert the word “approved” and phrase “prior to permit issuance”.

- *Sec. 12.71(c). Maintenance Agreement Provisions*
  - Proposed restructuring of provisions to reflect the sample long-term maintenance agreement and inserting an additional requirement of a legal description.

- *Sec. 12-72(b)(2)-(4). Release*
  - The proposed change is to insert the words “management” and “stormwater management” in sub. (2), insert the words “stormwater management” in sub. (3), insert the phrase “review and acceptance of the “as built plans” and certification as submitted by a registered Professional Engineer to the Administrator.” in sub (4), delete the phrase “submittal of the following to the Administrator:” in sub (4), and delete subs. (4)(a) and (4)(b) in their entirety.

Ordinance No. 07 - 25

ORD. 07-25: ORDINANCE TO AMEND SECTIONS 12-09, 12-21, 12-71 AND 12-72 OF THE CHIPPEWA COUNTY CODE OF ORDINANCES REGARDING STORMWATER MANAGEMENT - FIRST READING - LYNDA SCHWEIKERT

SEE ATTACHMENT

FINANCIAL IMPACT:

There is no fiscal impact to Chippewa County by passage of these ordinance amendments.

09/9/2025	**County Board**	
RESULT:	**FIRST READING**	**Next: 10/14/2025 6:00 PM**

History:

08/20/25 Land Conservation & Forest Management Committee FORWARD TO COUNTY BOARD

Approved as to Form:

Todd A. Pauls, Corporation Counsel 7/22/2025

Leah Simington, Finance Director 7/22/2025

Andy J. Albarado, County Administrator 7/23/2025

ORDINANCE TO AMEND SECTIONS 12-09, 12-21, 12-71 AND 12-72 OF THE CHIPPEWA COUNTY CODE OF ORDINANCES REGARDING STORMWATER MANAGEMENT

1. That Sections 12-09, 12-21, 12-71 and 12-72 of the Chippewa County Code of Ordinances are amended as follows:

CHAPTER 12 STORMWATER MANAGEMENT: CONSTRUCTION SITE EROSION CONTROL AND POST-CONSTRUCTION

Note: Ordinance 07-23 was adopted by the County Board on 10-10-2023 to repeal and recreate Chapter 12 as indicated below:

Article I. In General

Sec. 12-01. Effective Date.
Sec. 12-02. Authority.
Sec. 12-03. Purpose
Sec. 12-04. Intent.
Sec. 12-05. Severability.
Sec. 12-06. Jurisdiction.
Sec. 12-07. Applicability.
Sec. 12-08. Exceptions.
Sec. 12-09. Definitions.
Sec. 12-10. to 12-20. Reserved

Article II. Administration And Enforcement

Sec. 12-21. Permits.
Sec. 12-22. Fee Schedule.
Sec. 12-23. Enforcement.
Sec. 12-24. Special Inspection Warrants.
Sec. 12-25. Stop Work Orders.
Sec. 12-26. Board of Adjustment.
Sec. 12-27. to 12-30. Reserved

Article III. General Design and Stormwater Plan Requirements

Sec. 12-31. Design Standards and Criteria.
Sec. 12-32. General Stormwater Plan Requirements.
Sec. 12-33. to 12-40. Reserved

Article IV. Construction Site Erosion Control

Sec. 12-41. Design Standards and Criteria.
Sec. 12-42. Mandatory Site Protection, Erosion Control, and Sediment Control Practices.
Sec. 12-43. Use of Stormwater Facilities for Erosion and Sediment Control.
Sec. 12-44. Specifications.
Sec. 12-45. to 12-50. Reserved.

Article V. Post Construction Stormwater Management

Sec. 12-51. Post Construction Stormwater Management Design Standards and Criteria.
Sec. 12-52. Total Suspended Solids.
Sec. 12-53. Peak Runoff Discharge.
Sec. 12-54. Infiltration.
Sec. 12-55. Restrictions on the Location of Infiltration Practices.
Sec. 12-56. Closed Depressions.

Attachment: Ordinance to Amend Sections 12-09, 12-21, 12-71 and 12-72 Stormwater Management - FINAL (07 - 25 : Ordinance To Amend

Sec. 12-57. Protective Areas.
Sec. 12-58. Swale Treatment for Transportation Facilities.
Sec. 12-59. Regional Treatment.
Sec. 12-60. Fueling and Vehicle Maintenance Areas.
Sec. 12-61. Post-Construction Stormwater Management Specifications.
Sec. 12-62. to 12-70. Reserved

Article VI: Maintenance, Maintenance Agreements, and Financial Guarantee
Sec. 12-71. Maintenance and Maintenance Agreement.
Sec. 12-72. Financial Guarantee.
Sec. 12-73. to 12-80. Reserved

Article VII: Illicit Discharge
Sec. 12-81. Prohibitions.
Sec. 12-82. Exemptions.
Sec. 12-83. Notice of Violation.
Sec. 12-84. to 12-90. Reserved

ARTICLE I. IN GENERAL

Sec. 12-01. Effective Date.

This chapter shall be in force and effect from and after its adoption and publication.

Sec. 12-02. Authority.

(a) This chapter is adopted under the authority granted by Wis. Stat. §§ 59.693 and 236.45. This chapter supersedes all provisions of any chapter or ordinance previously adopted by the Chippewa County Board of Supervisors or other municipalities under Wis. Stat. Chapters 59 and 236, that relate to construction site erosion control and stormwater management.

(b) The provisions of this chapter are deemed not to limit any other lawful regulatory powers of the Chippewa County Board of Supervisors.

(c) The requirements under this chapter do not pre-empt more restrictive erosion, sediment control, and stormwater management requirements that may be imposed by any of the following:

(1) Wisconsin Department of Natural Resources administrative rules, permits or approvals, including those authorized under Wis. Stat. §§ 281.16 and 283.33.

(2) Targeted non-agricultural performance standards promulgated in rules of the Wisconsin Department of Natural Resources under Wis. Admin. Code § NR 151.004.

(3) Municipal ordinances, adopted independently by municipalities that are not subject to the jurisdiction of this chapter.

Sec. 12-03. Purpose.

(a) *Construction Site Erosion Control*. The purpose of the requirements under this chapter for construction

Attachment: Ordinance to Amend Sections 12-09, 12-21, 12-71 and 12-72 Stormwater Management - FINAL (07 - 25 : Ordinance To Amend

site erosion control is to further the maintenance of safe and healthful conditions; prevent and control water pollution; prevent and control soil erosion; prevent and control sediment deposition; protect spawning grounds, fish and aquatic life; protect groundwater recharge areas; control building sites, placement of structures and land uses; preserve ground cover and scenic beauty; and promote sound economic growth, by minimizing the amount of sediment and other pollutants carried by runoff or discharged from land disturbing construction activity to waters of the state in Chippewa County.

(b) *Post Construction Stormwater Management*. The purpose of the requirements under this chapter for post-construction stormwater management is to establish long-term, post-construction runoff management requirements that will diminish the threats to public health, safety, welfare and the aquatic environment. Specific purposes are to:

(1) Further the maintenance of safe and healthful conditions.

(2) Prevent and control the adverse effects of stormwater; prevent and control soil erosion; prevent and control water pollution; protect spawning grounds, fish and aquatic life; control building sites, placement of structures and land uses; preserve ground cover and scenic beauty; and promote sound economic growth.

(3) Control exceedance of the safe capacity of existing drainage facilities and receiving water bodies; prevent undue channel erosion; control increases in the scouring and transportation of particulate matter; and prevent conditions that endanger downstream property.

(4) Minimize the amount of pollutants discharged from separate storm sewers to protect the waters of the state.

Sec. 12-04. Intent.

It is the intent of this chapter to regulate construction and post-construction storm water discharges to waters of the state. This chapter may be applied on a site-by-site basis.

Sec. 12-05. Severability.

The provisions of this chapter are hereby declared to be severable. If a court of competent jurisdiction determines any section, clause, provision or portion of this chapter to be unconstitutional or invalid, the remainder of the chapter shall remain in force and not be affected by such judgment.

Sec. 12-06. Jurisdiction.

The provisions of this chapter shall apply to land disturbing construction activities on lands owned by Chippewa County and the County Highway rights-of-way located within the boundaries of the Chippewa County Municipal Separate Storm Sewer System Permitted Area.

Sec. 12-07. Applicability.

Applicability. Except as provided under Sec. 12-08, the provisions of this chapter apply to any construction site, as defined under Sec. 12-09, following land disturbing construction and development related activities. The provisions of this chapter apply to construction sites of any size that, as determined by the Administrator, are likely to result in runoff that exceeds the safe capacity of the existing drainage facilities or receiving body of water, that causes undue channel erosion, or that increases water pollution by scouring or transporting of particulate.

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Sec. 12-08. Exceptions.

The provisions of this chapter do not apply to the following:

(a) Transportation facilities, except transportation facility construction projects that are part of a larger common plan of development, such as local roads within a residential or industrial development.

(b) A construction project that is exempted by federal statutes or regulations from the requirement to have a national pollutant discharge elimination system permit issued under chapter 40, Code of Federal Regulations, part 122, for land disturbing construction activity.

(c) Nonpoint discharges from agricultural facilities and practices.

(d) Nonpoint discharges from silviculture activities.

(e) Routine maintenance for project sites that have less than five (5) acres of land disturbance if performed to maintain the original line and grade, hydraulic capacity or original purpose of the facility.

(f) Underground utility construction, but not including the construction of any above ground structures associated with utility construction.

(g) For post construction requirements only, a post-construction site with less than 10% connected imperviousness based on the area of land disturbance, provided the cumulative area of all impervious surfaces is less than one acre.

(h) Activities conducted by a state agency, as defined under Wis. Stat. § 227.01(1), but also including the office of district attorney, which is subject to the state plan promulgated or a memorandum of understanding entered into under Wis. Stat. § 281.33(2).

Sec. 12-09. Definitions.

(1) *Adequate sod*, or *self-sustaining vegetative cover* means maintenance of sufficient vegetation types and densities such that the physical integrity of the streambank or lakeshore is preserved. Self-sustaining vegetative cover includes grasses, forbs, sedges and duff layers of fallen leaves and woody debris.

(2) *Administrator* means the Director of the Chippewa County Department of Land Conservation and Forest Management or their lawfully designated representative.

(3) *Agricultural Facilities and Practices* has the meaning in Wis. Stat. § 281.16(1).

(4) *Atlas 14* means the National Oceanic and Atmospheric Administration (NOAA) Atlas 14 Precipitation-Frequency Atlas of the United States, Volume 8 (Midwestern States), published in 2013.

(5) *Average Annual Rainfall* means a typical calendar year of precipitation as determined by the Wisconsin Department of Natural Resources for users of models such as WinSLAMM, P8 or equivalent methodology. The average annual rainfall is chosen from a department publication for the location closest to the municipality.

(6) *Best Management Practices* or *BMPs* 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.

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(7) *Building Opening Elevation* means the lowest window, door, or other elevation at which water may enter a building.

(8) *Business Day* means a day the office of the Administrator is routinely and customarily open for business.

(9) *Cease and Desist Order* means a court-issued order to halt land disturbing construction activity that is being conducted without the required permit or in violation of a permit issued by Chippewa County.

(10) *Clean runoff* means that runoff which is derived from relatively uncontaminated sources which may include, but is not limited to: uncontaminated ground water, potable water source, roof drains, foundation drain and sump pump, air conditioning condensation, springs, lawn watering, individual residential car washing, water main and hydrant flushing and swimming pools if the water has been dechlorinated.

(11) *Connected Imperviousness* means an impervious surface connected to waters of the state via a separate storm sewer, an impervious flow path, or a minimally pervious flow path.

(12) *Construction Site* means an area upon which one or more land disturbing construction activities occur that in total will disturb one acre or more of land, including areas that are part of a larger common plan of development or sale where multiple separate and distinct land disturbing construction activities may be taking place at different times on different schedules but under one plan such that the total disturbed area is one acre or more. A long-range planning document that describes separate construction projects, such as a 20-year transportation improvement plan, is not a common plan of development.

(13) *Construction Plans* are site specific technical drawings certified and stamped by a professional engineer licensed in the State of Wisconsin that depict the proposed development to meet the requirements of this chapter.

(14) *Design Storm* means a hypothetical discrete rainstorm characterized by a specific duration, temporal distribution, rainfall intensity, return frequency, and total depth of rainfall.

(15) *Development* means recreational residential, commercial, industrial or institutional land uses and associated roads.

(16) *Direct conduits to groundwater* mean wells, sinkholes, swallets, fractured bedrock at the surface, mine shafts, non-metallic mines, tile inlets discharging to groundwater, quarries, or depressional groundwater recharge areas over shallow fractured bedrock.

(17) *Direct Discharges* means discharges that meet all of the following conditions:

(a) discharges are from parcels contained within the area of the site development and the discharges do not cross property lines prior to entering the exempt body of water;

(b) discharges do not travel through any public conveyance; and

(c) discharges do not enter any lake or stream that appears on the USGS 7.5-minute quadrangle maps prior to entering any of the above water bodies.

(18) *Discharge* has the meaning given in Wis. Stat. §§ 283.01(4), and 283.01(5).

(19) *Effective Infiltration Area* means the area of the infiltration system that is used to infiltrate runoff and

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does not include the area used for site access, berms or pretreatment.

(20) *Erosion* means the process by which the land's surface is worn away by the action of wind, water, ice or gravity.

(21) *Erosion and Sediment Control Plan* means a comprehensive plan developed to address pollution caused by erosion and sedimentation of soil particles or rock fragments during construction.

(22) *Exceptional Resource Waters* means waters listed in Wis. Admin. Code § NR 102.11.

(23) *Filtering Layer* means soil that has at least a 3−foot-deep layer with at least 20 percent fines; or at least a 5−foot-deep layer with at least 10 percent fines; or an engineered soil with an equivalent level of protection as determined by the Administrator for the site.

(24) *Final Stabilization* means that all land disturbing construction activities at the construction site have been completed and that a uniform perennial vegetative cover has been established, with a density of at least 70 percent of the cover, for the unpaved areas and areas not covered by permanent structures, or that employ equivalent permanent stabilization measures.

(25) *Financial Guarantee* means a performance bond, maintenance bond, surety bond, irrevocable letter of credit, or similar guarantees submitted to the Administrator by the responsible party to assure that post-construction stormwater management requirements of the chapter are carried out in compliance with the stormwater management plan.

(26) *Illicit connection* means any drain or conveyance, whether on the surface or subsurface, which allows an illegal non-storm water discharge to enter the storm drain system, including but not limited to: sewage, process wastewater and wash water, any connections to the storm drain system from indoor drains and sinks, regardless of whether said drain or connection had been allowed, permitted, or approved by a government agency, prior to the adoption of this chapter.

(27) *Impervious Surface* means an area that releases as runoff all or a large portion of the precipitation that falls on it, except for frozen soil. Rooftops, sidewalks, driveways, parking lots and streets are examples of areas that typically are impervious.

(28) *In-fill Area* means an undeveloped area of land located within an existing urban sewer service area, surrounded by existing development or existing development and natural or man-made features where development cannot occur. "In−fill" does not include any undeveloped area that was part of a larger development for which a stormwater permit was previously required.

(29) *Infiltration* means the entry of precipitation or runoff into or through the soil.

(30) *Infiltration System* means a device or practice such as a basin, trench, rain garden or swale designed specifically to encourage infiltration, but does not include natural infiltration in pervious surfaces such as lawns, redirecting of rooftop downspouts onto lawns or minimal infiltration from practices, such as swales or road side channels designed for conveyance and pollutant removal only.

(31) *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 runoff and lead to an increase in 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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(32) *Land Division* means any land, vacant or improved, which is divided or proposed to be divided into two or more lots, parcels, sites, units, plots, condominiums, tracts or interests for the purpose of offer, sale, lease or development whether immediate or future, either on the installment plan or upon any and all other plans, terms and conditions. Land division includes the division or development of residentially and non-residentially zoned land, whether by deed, metes and bounds description, devise, intestacy, lease, certified survey map, plat or other recorded instrument. Land divisions also include condominium creation or conversion.

(33) *Landowner* means any person holding fee title, an easement or other interest in property, which allows the person to undertake cropping, livestock management, land disturbing construction activity or maintenance of storm water BMPs on the property.

(34) *Maintenance Agreement* means a legal document, recorded with the Chippewa County Register of Deeds, that provides for long-term maintenance of stormwater management practices.

(35) *Maximum Extent Practicable* or *MEP* means a level of implementing Best Management Practices in order to achieve a performance standard specified in this chapter which takes into account the best available technology, cost effectiveness and other competing issues such as human safety and welfare, endangered and threatened resources, historic properties and geographic features. MEP allows flexibility in the way to meet the performance standards and may vary based on the performance standard and site conditions.

(36) *Municipality* means a city, town or village that has entered into a cooperative agreement with Chippewa County to implement a Joint Storm Water Program for the Chippewa Falls Urban Area that meets the requirements of Wis. Admin. Code § NR 216.07 and the WDPES MS4 General Permit.

(37) *New Development* means development resulting from the conversion of previously undeveloped land or agricultural land uses.

(38) *NRCS MSE3* or *MSE4* distribution means a specific precipitation distribution developed by the United States Department of Agriculture, Natural Resources Conservation Service, using precipitation data from Atlas 14.

(39) *Off-Site* means located outside the property boundary described in the permit application.

(40) *On-Site* means located within the property boundary described in the permit application.

(41) *Ordinary High-Water Mark* has the meaning given in Wis. Admin. Code § NR 115.03(6).

(42) *Outfall* means the point at which stormwater is discharged to waters of the state or leaves one stormwater conveyance enters another stormwater conveyance.

(43) *Outstanding Resource Waters* means waters listed in Wis. Admin. Code § NR 102.10.

(44) *Performance Standard* means a narrative or measurable number specifying the minimum acceptable outcome for a facility or practice.

(45) *Percent Fines* means the percentage of a given sample of soil, which passes through a # 200 sieve.

(46) *Permit* means a written authorization made by the Administrator to the applicant to conduct land disturbing construction activity or to discharge post-construction runoff to waters of the state.

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(47) *Permit Fee* means a sum of money paid by the permit applicant for the purpose of recouping the expenses incurred by the office of the Administrator in administering this chapter.

(48) *Person* means an individual, owner, operator, corporation, partnership, sole proprietor, association, municipality, interstate agency, state agency or federal agency.

(49) *Pervious Surface* means an area that releases as runoff a small portion of the precipitation that falls on it. Lawns, gardens, parks, forests or other similar vegetated areas are examples of surfaces that typically are pervious.

(50) *Pollutant* has the meaning given in Wis. Stat. § 283.01(13).

(51) *Pollution* has the meaning given in Wis. Stat. § 281.01(10).

(52) *Post-Construction Site* means a construction site following the completion of land disturbing construction activity and final site stabilization.

(53) *Pre-Development Condition* means the extent and distribution of land cover types present before the initiation of land disturbing construction activity, assuming that all land uses prior to development activity are managed in an environmentally sound manner.

(54) *Premises* means any building, lot, parcel of land, or portion of land, whether improved or unimproved, including adjacent sidewalks and parking strips.

(55) *Preventive Action Limit* has the meaning given in Wis. Admin. Code § NR 140.05(17).

(56) *Protective Area* means an area of land that commences at the top of the channel of lakes, streams and rivers, or at the delineated boundary of wetlands, and that is the greatest of the following widths, as measured horizontally from the top of the channel or delineated wetland boundary to the closest impervious surface. However, “protective area” does not include any area of land adjacent to any stream enclosed within a pipe or culvert, such that runoff cannot enter the enclosure at this location.

(57) *Redevelopment* means areas where development is replacing older development.

(58) *Responsible Party* means any person holding fee title to the property or other person contracted or obligated by agreement to meet the performance standards of this chapter.

(59) *Runoff means* stormwater or precipitation, including rain, snow or ice melt or similar water that moves on the land surface via sheet or channelized flow.

(60) *Sediment* means settleable solid material that is transported by runoff, suspended within runoff or deposited by runoff away from its original location.

(61) *Separate Storm Sewer* means a conveyance or system of conveyances, including roads with drainage systems, streets, catch basins, curbs, gutters, ditches, constructed channels or storm drains, which meets all of the following criteria:

(a) Is designed or used for collecting water or conveying runoff.

(b) Is not part of a combined sewer system.

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(c) Is not part of a publicly owned wastewater treatment works that provides secondary or more stringent treatment.

(d) Discharges directly or indirectly to waters of the state.

(62) *Significant Closed Depression* means an area which collects, stores, and infiltrates runoff from snowmelt and other large stormwater events, and meets the following physical criteria: a) is observed to pond water beyond the period of drainage of other nearby runoff conveyances, and b) is either greater than 10,000 square feet in area or 10,000 cubic feet in volume, when ponded.

(63) *Silviculture Activity* means activities including tree nursery operations, tree harvesting operations, reforestation, tree thinning, prescribed burning, and pest and fire control. Clearing and grubbing of an area of a construction site is not a silviculture activity.

(64) *Site* means the entire area included in the legal description of the land on which the land disturbing construction activity is proposed in the permit application.

(65) *Storm Sewer* means a closed conduit for collecting and carrying stormwater.

(66) *Stormwater* means runoff from precipitation, including rain, snow, ice melt or similar water that moves on the land surface via sheet or channelized flow.

(67) *Stormwater Management Plan* means a comprehensive plan designed to reduce the discharge of pollutants from storm water, after the site has under gone final stabilization, and following completion of the construction activity.

(68) *Stormwater Management System Plan* means a comprehensive plan designed to reduce the discharge of runoff and pollutants from hydrologic units on a regional or municipal scale.

(69) *Stop Work Order* means an order issued by the Administrator which requires that all construction activity on the site be stopped.

(70) *Technical Standar*d means a document that specifies design, predicted performance and operation and maintenance specifications for a material, device or method.

(71) *Top of the Channel* means an edge, or point on the landscape, landward from the ordinary high- water mark of a surface water of the state, where the slope of the land begins to be less than 12% continually for at least 50 feet. If the slope of the land is 12% or less continually for the initial 50 feet, landward from the ordinary high-water mark, the top of the channel is the ordinary high- water mark.

(72) *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.

(73) *TP-40* means Technical Paper No. 40, Rainfall Frequency Atlas of the United States, published in 1961.

(74) *TR-5*5 means the United States Department of Agriculture, Natural Resources Conservation Service (previously Soil Conservation Service), Urban Hydrology for Small Watersheds, Second Edition, Technical

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Release 55, June 1986.

(75) *Transportation facility* means a highway, a railroad, a public mass transit facility, a public use airport, a public trial or any other public work for transportation purposes such as harbor improvements under Wis. Stat. § 85.095(a)(b). Transportation facility does not include building sites for the construction of public buildings and buildings that are places of employment that are regulated by the Department of Natural Resources pursuant to Wis. Stat. § 281.33.

(76) *Type II distribution* means a rainfall type curve as established in the "United States Department of Agriculture, Soil Conservation Service, Technical Paper 149, published in 1973".

(77) *Watercourse* means a natural or artificial channel through which water flows. These channels include: all blue and dashed blue lines on the USGS quadrangle maps, all drainage features shown on the soils maps in the NRCS Soil Survey of Chippewa County, all channels identified on the site, and new channels that are creates as part of a development. The term watercourse includes waters of the state as herein defined.

(78) *Waters of the State* means all lakes, bays, rivers, streams, springs, ponds, wells, impounding reservoirs, marshes, watercourses, drainage systems and other surface water or groundwater, natural or artificial, public or private, within the state or its jurisdiction.

Sec. 12-10. to 12-20. Reserved

ARTICLE II. ADMINISTRATION AND ENFORCEMENT

Sec. 12-21. Permits.

(a) *Permit Required*. No responsible party may undertake land disturbing construction activity that is subject to the provisions of this chapter without receiving a stormwater permit from the Administrator prior to commencing the proposed activity.

(b) *Permit Application and Fees*. Any responsible party desiring to undertake a land disturbing construction activity subject to the provisions of this chapter shall submit an application for a permit and stormwater management plan that meets the requirements of this chapter and shall pay an application fee. By submitting an application, the applicant authorizes the Administrator to enter the site to obtain information required for the review of the stormwater management plan.

(c) *Review and Approval of Permit Application*.

(1) The Administrator shall receive any permit application that is submitted with a stormwater management plan, and the required fee. In cases where only a permit for construction site erosion control is required, the Administrator is exclusively responsible for Plan Review, Plan Acceptance, and Permit Issuance.

(2) The Administrator ~~or~~ may request additional information from the applicant to clarify details of the application form, plans or maintenance agreement, or to seek conformity with the standards, specifications, and other requirements of this chapter. Requested additional information shall be provided to the Administrator within sixty (60) business days of the request. If the requested additional information is not provided within sixty (60) business days of the request, the stormwater permit shall be denied and the applicant shall be required to

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submit a new application and fee.

(3) Following receipt of a completed application form, fees, stormwater management plan, approved maintenance agreement recorded with the Chippewa County Register of Deeds, and financial guarantee, the Administrator may issue the stormwater permit. The Administrator shall have fourteen (14) business days from receipt of a completed application materials to approve or deny the permit. If the permit is denied, the Administrator shall detail in writing the reasons for denial.

(d) *Permit Requirements*. All permits shall require the responsible party to:

(1) Notify the Administrator within forty-eight (48) hours of commencing any land disturbing construction activity.

(2) Notify the Administrator of completion of any BMPs within ten (10) business days after their installation.

(3) Obtain permission in writing from the Administrator prior to any modification of the stormwater plan. The Administrator may require that the proposed modifications be submitted to it for approval prior to incorporation into the stormwater management plan and execution by the responsible party.

(4) Install all BMPs as identified in the approved erosion and sediment control plan.

(5) Maintain all road drainage systems, stormwater drainage systems, BMPs and other facilities identified in the erosion and sediment control plan.

(6) Repair any siltation or erosion damage to adjoining surfaces and drainage ways resulting from land disturbing construction activities and document repairs in a site erosion control log.

(7) Inspect all BMPs within twenty-four (24) hours after each rain of 0.5 inches or more which results in runoff during active construction periods, and at least once each week, make needed repairs and document the findings of the inspections in a site erosion control log with the date of inspection, the name of the person conducting the inspection, and a description of the present phase of the construction at the site.

(8) Allow the Administrator to enter the site for the purpose of inspecting compliance with the stormwater plan or for performing any work necessary to bring the site into compliance with the stormwater plan. Keep a copy of the construction plans at the construction site.

(9) Comply with all applicable federal, state, and local laws and regulations.

(10) Install all structural and non-structural stormwater management practices in accordance with the approved stormwater management plan and the issued permit.

(11) Pass a final inspection of completed stormwater management practices by the Administrator. The Administrator shall notify the responsible party in writing of any changes required in such practices to bring them into compliance with the conditions of the issued permit and this chapter.

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(12) Submit as-built plans to the Administrator within ninety (90) days following installation of the structural and non-structural stormwater management practices. Practice installations shall be certified by a registered Professional Engineer as meeting the requirements of the approved plans and requirements of this chapter. As-built plans shall provide adequate detail necessary to show compliance with the approved stormwater management plan and requirements of this chapter. As-built plans shall include: final surveyed elevations of the structural and non-structural stormwater management practices, conveyance, buildings, and site topography.

(13) Maintain all stormwater management practices in accordance with the stormwater management plan until the practices either become the responsibility of a municipality, or are transferred to subsequent private owners as specified in the approved, recorded maintenance agreement.

(14) Authorize Chippewa County to perform any work or operations necessary to bring stormwater management practices into conformance with the approved stormwater management plan, and consents to a special assessment or charge against the property as authorized under Wis. Stat. Ch. 66 or to charging such costs against the financial guarantee posted under section 12-72.

(15) If directed by the Administrator, repair at the responsible party's own expense all damage to adjoining municipal facilities and drainage ways caused by runoff, where such damage is caused by activities that are not in compliance with the approved stormwater management plan.

(16) Where site development or redevelopment involves changes in direction, an increase in peak rate and/or total volume of runoff from a site, the Administrator may require the responsible party to make appropriate legal arrangements with affected property owners concerning the prevention of endangerment to property or public safety.

(17) The responsible party is subject to the enforcement actions and penalties detailed in section 12-23, if the responsible party fails to comply with the terms of the issued permit.

(e) *Additional Permit Requirements*. When deemed necessary by the Administrator, permits issued under this section may include additional permit requirements to assure compliance with the standards in Articles II, III, IV and V of this chapter.

(f) *Permit Duration*. Permits issued under this section shall be valid from the date of issuance for a period of one hundred eighty (180) calendar days, or the duration of the building permit or other construction authorizations, whichever is longer. The Administrator may extend the period one or more times for up to an additional one hundred eighty (180) calendar days. The Administrator may require additional BMPs as a condition of any extension to assure compliance with the requirements of this chapter.

Sec. 12-22. Fee Schedule.

Applications for review and permits issued under this chapter shall be accompanied by a fee, which is adopted by County Board resolution. A copy of the current fee schedule shall be kept on file in the office of the Administrator.

Sec. 12-23. Enforcement.

(a) Any land disturbing construction activity or post-construction runoff initiated after the effective date of this chapter by any person subject to the provisions of this chapter shall be deemed a violation unless conducted in accordance with the requirements of this chapter.

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(b) The Administrator shall notify the responsible party of any non-compliant land disturbing construction activity or post-construction runoff. The notice shall describe the nature of the violation, remedial action(s) required to be taken, a schedule for remedial action, and additional enforcement action which may be taken.

(c) Upon receipt of written notification from the Administrator under sub. (b), the responsible party shall correct work that does not comply with the stormwater management plan or other provisions of the issued permit. The responsible party shall make corrections as necessary to meet the specifications and schedule set forth by the Administrator in the notice.

(d) If the violations to a permit issued pursuant to this chapter are likely to result in damage to properties, public facilities, or waters of the state, the Administrator may enter the land and take emergency actions necessary to prevent such damage. The costs incurred by the Administrator plus interest and legal costs shall be billed to the responsible party.

(e) The Administrator may revoke a permit issued under this chapter for non-compliance with the provisions of this chapter.

(f) Any permit revocation, stop work order, or cease and desist order shall remain in effect unless retracted by the Administrator or by determination of a court of competent jurisdiction.

(g) The Administrator may refer any violation of the provisions of this chapter, or of a stop work order or cease and desist order issued pursuant to this chapter, to the Corporation Counsel for the commencement of further legal proceedings in any court of competent jurisdiction.

(h) Any person found to be in violation of the provisions of this chapter shall be subject to a forfeiture of not less than $1,000 nor more than $5,000 dollars per offense, together with the costs of prosecution. Each calendar day that the violation exists shall constitute a separate offense.

(i) Compliance with the provisions of this chapter may also be enforced by injunction in any court of competent jurisdiction pursuant to Wis. Stat. §59.69(11). It shall not be necessary to prosecute for forfeiture or a cease-and-desist order before resorting to injunction proceedings.

(j) In the event the Administrator determines that the holder of a permit issued pursuant to this chapter has failed to follow practices set forth in the erosion and sediment control plan or stormwater management plan, or has failed to comply with schedules set forth in the erosion and sediment control plan or the stormwater management plan, the Administrator may enter upon the land and perform the work or other operations necessary to bring the condition of said lands into conformance with requirements of the approved plan. The Administrator shall keep a detailed accounting of the costs and expenses of performing this work. These costs and expenses shall be deducted from any posted financial guarantee. Where such a guarantee has not been established, or where such a guarantee is insufficient to cover these costs, the costs and expenses shall be entered on the tax roll, pursuant to subchapter VII of chapter 66, Wis. Stats. as a special charge against the property and collected with any other taxes levied thereon for the year in which the work is completed.

Sec. 12-24. Special Inspection Warrants.

If the responsible party or property owner denies access to any part of the premises on which it is believed there may be a violation of this chapter; or on which there is a need to inspect and/or sample as part of a routine inspection and sampling program designed to verify compliance with this chapter or any order issued

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hereunder; or to protect the overall public health, safety, and welfare of the community, the Administrator may seek issuance of a special inspection warrant whereby the Administrator may enter the premises pursuant to the provisions of Wis. Stat. §§ 66.0119(1), (2), and (3).

Sec. 12-25. Stop Work Orders.

(a) The Administrator may post a stop work order if any of the following occurs:

(1) Any land disturbing construction activity regulated under this chapter is being undertaken without a permit.

(2) The erosion and sediment control plan or the post construction stormwater plan is not being implemented in good faith.

(3) The conditions of the permit are not being met.

(b) After posting a stop-work order under sub. (a), the Administrator may issue a notice of intent to the responsible party of its intent to perform work necessary to comply with this chapter. The Administrator may go on the land and commence the work after issuing the notice of intent. The costs of the work performed under this subsection shall be billed to the responsible party or property owner. The Administrator shall keep a detailed accounting of the costs and expenses of performing this work. These costs and expenses shall be deducted from any posted financial guarantee. Where such a guarantee has not been established, or where such a guarantee is insufficient to cover these costs, the costs and expenses shall be entered on the tax roll, pursuant to subchapter VII of chapter 66, Wis. Stats. as a special charge against the property and collected with any other taxes levied thereon for the year in which the work is completed.

Sec. 12-26. Board of Adjustment.

(a) *Powers and Duties*. The powers and duties of the Chippewa County Board of Adjustment are identified in Wis. Stat. § 59.694(7) and in the applicable rules and by-laws as adopted by the County Board. The Board of Adjustment shall have the following general powers:

(1) *Administrative Appeals*. To hear and decide appeals where it is alleged that there is error in any order, decision or determination made by Chippewa County in administering this chapter.

(2) *Variances*. Upon appeal, to authorize variances from the provisions of this chapter which are not contrary to the public interest and where owing to special conditions a literal enforcement of the provisions of the chapter will result in unnecessary hardship; and

(b) *Who May Appeal*. Appeals to the Board of Adjustment may be taken by any aggrieved person or by any office, department, board, or bureau of Chippewa County affected by any decision of the Administrator.

Sec. 12-27. to 12-30. Reserved

ARTICLE III. GENERAL DESIGN AND STORMWATER PLAN REQUIREMENTS.

Sec. 12-31. Design Standards and Criteria.

Use of the following design standards and criteria shall be acceptable for purposes of compliance with this chapter:

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(a) The design standards identified, developed or disseminated by the Wisconsin Department of Natural Resources under subchapter V of chapter NR 151, Wis. Admin. Code; and

(b) Other applicable design criteria, standards and specifications not identified or listed in this chapter may be used provided that the methods have been approved in advance by the Administrator based on a finding that the alternative standards meet the technical intent of the standards in the applicable sections of this chapter.

(c) *Additional Requirements*. The Administrator may establish construction site erosion control or post construction stormwater management requirements that are more stringent than those set forth in this chapter if the Administrator determines that an added level of protection is needed.

(d) Where average annual rainfall data is used to meet requirements of this chapter, the data of record shall be Minneapolis, 1959 (March 13-November 4); as maintained by the United States Geological Survey (USGS) determined in accordance with Wis. Admin. Code § NR 151.12 (1)(b).

Sec. 12-32. General Stormwater Plan Requirements.

(a) All site investigations, plans, designs, computations, and construction plans shall be certified by a registered Professional Engineer licensed in the state of Wisconsin.

(b) Plan narratives shall include, at a minimum, the following items:

(1) The name(s) and address(es) of the landowner and/or developer of the site, and of any consulting firm retained by the applicant, together with the name of the applicant's principal contact at such firm and the Professional Engineer for practice design and certification.

(2) A proper legal description of the property proposed to be developed and property address if available.

(3) Description of the site and the nature of the construction activity.

(4) Estimates of the total area of the site and the total area of the site that is expected to be disturbed by construction activities.

(5) Existing data describing the surface soil as well as subsoils, including predominant soil types and hydrologic soil groups.

(6) Depth to water table, as indicated by Natural Resources Conservation Service soil information where available, or Chippewa County regional water table maps.

(7) Name of the immediate named receiving water from the United States Geological Service 7.5-minute series topographic maps.

(8) Quantity and cost estimates for the construction and installation of each erosion control, sediment control, and stormwater management practice.

(c) Construction Plans shall include:

(1) Existing and proposed site conditions, including the following: topographic contours, vegetative cover, impervious surfaces (including all buildings, structures, and pavement, approximate slopes anticipated after major grading activities), and delineation of areas which will be

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vegetated following construction.

(2) Natural and engineered drainage system network including enough of the contiguous properties to show runoff patterns onto, through and from the site and network flow path and direction for all stormwater conveyance sections.

(3) Lakes, streams, wetlands, channels, ditches, other watercourses, floodplains, flood fringes and floodways on and immediately adjacent to the site shall be shown.

(4) Location of wells and wellhead protection areas covering the construction site and delineated pursuant to Wis. Admin. Code § NR 811.16.

(5) Boundaries of the construction site.

(6) Areas of land and soil disturbance.

(7) Areal extent of wetland acreage on the site and locations where stormwater is discharged to a surface water or wetland.

(8) Locations of all surface waters and wetlands within one mile of the construction site.

(d) Construction Quality Assurance Plan shall include:

(1) Contact information of the landowner and/or developer of the site, principal contact of any consulting firm retained by the applicant, and principal contact of the general contractor in charge of the site.

(2) A sequence of construction of the development site, including stripping and clearing, rough grading, construction of utilities, infrastructure, and buildings, and final grading and landscaping. Sequencing shall identify the expected date on which clearing will begin, the estimated duration of exposure of cleared areas, areas of clearing, installation of temporary erosion and sediment control measures, and establishment of permanent vegetation. The application shall also include start and end dates for construction.

(3) Verification of proper installation including inspection and certification for critical practices and items.

(4) Repair procedures in the case of erosion, onsite and offsite sediment deposition, and failure of practices during construction.

(5) Preparation and installation of appropriate practices on the site should it be inactive through months outside the growing season.

(6) Other information requested in writing by the Administrator to determine compliance with the provisions of this chapter.

(e) *Plan Amendments*. The applicant shall amend the erosion and sediment control plan if any of the following occur:

(1) There is a change in design, construction, operation or maintenance at the site which has the reasonable potential for the discharge of pollutants to waters of the state and which has not

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otherwise been addressed in the erosion and sediment control plan.

(2) The actions required by the erosion and sediment control plan fail to reduce the impacts of pollutants carried by construction site runoff.

(3) The Administrator notifies the applicant of changes needed in the erosion and sediment control plan.

Sec. 12-33. to 12-40. Reserved

ARTICLE IV. CONSTRUCTION SITE EROSION CONTROL.

Sec. 12-41. Design Standards and Criteria.

In addition to the design requirements found in Article III of this chapter, the following design requirements must be met.

(a) All BMPs for construction site erosion control required by this chapter shall meet the design criteria, standards and specifications listed in Article III of this chapter and the following references:

(1) Applicable design criteria, standards and specifications identified on the WI DNR Construction Site Erosion & Sediment Control Standards page of the WI DNR web site, as updated from time to time.

(2) Other design guidance and technical standards identified or developed by the Wisconsin Department of Natural Resources under subchapter V of Wis. Admin. Code Chapter NR 151.

(3) Soil loss prediction tools such as the Revised Universal Soil Loss Equation 2 (RUSLE2) that estimate the sediment load leaving the construction site under varying land and management conditions.

(b) *Erosion and Other Pollutant Control Standards*. All construction sites shall meet the following performance standards:

(1) The site shall not discharge more than five (5) tons per acre per year of sediment carried in runoff from initial grading to final stabilization; or

(2) The site shall be protected at the time of site disturbance using the prescriptive BMPs established in the current edition of the Channel Erosion Control Matrix and Slope Erosion Control Matrix of the Wisconsin DOT Erosion Control Product Acceptability Lists (PAL).

Sec. 12-42. Mandatory Site Prevention, Protection, Erosion Control, and Sediment Control Practices.

(a) The following site prevention and protection measures are required at all sites:

(1) Existing vegetation shall be maintained, especially adjacent to surface waters, to the greatest extent possible.

(2) Soil compaction shall be minimized

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(3) Topsoil shall be preserved.

(4) Land disturbing construction activity on slopes of 20% or more shall be minimized.

(5) Development of spill prevention and response procedures.

(b) Erosion and sediment control practices are required at all sites to prevent or reduce all of the following:

(1) The deposition of soil from being tracked onto streets by vehicles.

(2) The discharge of sediment from disturbed areas into on−site stormwater inlets.

(3) The discharge of sediment from disturbed areas into adjacent waters of the state.

(4) The discharge of sediment from drainage ways that flow off the site.

(5) The discharge of sediment by dewatering activities.

(6) The discharge of sediment eroding from soil stockpiles existing for more than 7 days.

(7) The discharge of sediment from erosive flows at outlets and in downstream channels.

(8) The transport by runoff into waters of the state of chemicals, cement, and other building compounds and materials on the construction site during the construction period. However, projects that require the placement of these materials in waters of the state, such as constructing bridge footings or BMP installations, are not prohibited by this subdivision.

(9) The transport by runoff into waters of the state of untreated wash water from vehicle and wheel washing.

(10) The BMPs used to comply with this section shall be located in a manner to ensure that runoff is treated prior entering waters of the state.

Sec. 12-43. Use of Stormwater Facilities for Erosion and Sediment Control.

Regional post-construction stormwater treatment facilities are appropriate for, and may be used for, control of post-construction stormwater and pollutants. Regional post-construction stormwater treatment facilities shall not be used for control of construction site sediment.

Sec. 12-44. Specifications.

(a) The erosion and sediment control plan shall address pollution caused by soil erosion and sedimentation during construction and up to final stabilization of the site and include a description of appropriate controls and measures that will be performed at the site to prevent pollutants from reaching waters of the state. The plan shall clearly describe the appropriate control measures for each major activity and the timing during the construction process for the measures that will be implemented. The erosion and sediment control plan shall include all of the items listed in Article III of this chapter and, at a minimum, the following items:

(1) Narrative:

a. Estimates, including calculations, if any, of the runoff coefficient of the site before and

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after construction activities are completed.

b. Calculations to show the expected percent reduction in the average annual sediment load carried in runoff as compared to no sediment or erosion controls. Alternatively, computations or other verification that erosion control BMPs comply with Channel Erosion Control Matrix and Slope Erosion Control Matrix of the Wisconsin DOT Erosion Control Product Acceptability Lists (PAL), per Standards section.

c. Description of interim and permanent stabilization practices, including a practice implementation schedule. Site plans shall ensure that existing vegetation is preserved where attainable and that disturbed portions of the site are stabilized.

d. Description of structural practices to divert flow away from exposed soils, store flows or otherwise limit runoff and the discharge of pollutants from the site. Unless otherwise specifically approved in writing by the Administrator, structural measures shall be installed on upland soils.

e. Management of overland flow at all sites, unless otherwise controlled by outfall controls.

f. Trapping of sediment in channelized flow.

g. Staging construction to limit bare areas subject to erosion.

h. Protection of downslope drainage inlets where they occur.

i. Minimization of tracking.

j. Cleanup of off-site sediment deposits.

k. Proper disposal of building and waste materials.

l. Stabilization of drainage ways.

m. Control of soil erosion from dirt stockpiles.

n. Installation of permanent stabilization practices as soon as possible after final grading.

o. Minimization of dust to the maximum extent practicable.

(2) Site Maps:

a. Location of major structural and non-structural controls identified in the erosion and sediment control plan.

b. Location of areas where stabilization practices will be employed.

(3) Construction Plans:

a. Details of the interim and permanent stabilization practices.

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b. Locations and details of the structural practices to divert flow away from exposed soils, store flows or otherwise limit runoff and the discharge of pollutants from the site. Unless otherwise specifically approved in writing by the Administrator, structural measures shall be installed on upland soils.

c. Details of erosion and sediment control practices, including but not limited to: tracking, management of overland flow, protection of downslope drainage, soil erosion from stockpiles, and stabilization of drainage ways.

d. Construction notes shall be included to address: staging construction to limit bare areas subject to erosion, cleanup of off-site sediment deposits, proper disposal of building and waste materials, installation of permanent stabilization practices as soon as possible after final grading, and minimization of dust to the maximum extent practicable.

(b) The erosion and sediment control plan shall include and identify velocity dissipation devices, which shall be placed at discharge locations and along the length of any outfall channel, as necessary, to provide a non- erosive flow from the structure to a water course so that the natural physical and biological characteristics and functions are maintained and protected. For permanent outlet features, rock lining is the preferred option.

(c) *Statement*. For each construction site subject to this chapter, an erosion and sediment control plan statement shall be prepared. The statement shall briefly describe the site and include a site map. Further, the erosion and sediment control plan shall identify the best management practices that will be used to meet the requirements of this chapter, and include the site development schedule.

Sec. 12-45 to 12-50 Reserved

ARTICLE V. POST CONSTRUCTION STORMWATER MANAGEMENT.

Sec. 12-51. Post Construction Stormwater Management Design Standards and Criteria.

The following standards and criteria shall be used to meet the water quality, peak flow discharge, and infiltration requirements under this chapter. If the design cannot achieve the applicable requirements, the storm water management plan shall include a written and site−specific explanation of why that requirement will not be attained and shall be reduced to the maximum extent practicable.

(a) *Alternate Requirements*. The Administrator may prescribe alternative submittal requirements for applicants seeking an exemption to on-site stormwater management standards.

(b) Natural topography and land cover features such as natural swales, natural depressions, native soil infiltrating capacity, and natural groundwater recharge areas shall be preserved and used, to the extent possible, to meet the requirements of Article IV.

(c) Emergency overland flow for all stormwater facilities shall be provided to prevent exceeding the safe capacity of downstream drainage facilities and prevent endangerment of downstream property or public safety.

(d) The post-construction stormwater BMPs that are required under this chapter shall be installed before the construction site has undergone final stabilization.

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Sec. 12-52. Total Suspended Solids.

(a) **Requirement**. BMPs shall be designed, installed and maintained to control total suspended solids carried in runoff from the post−construction site. BMPs shall be designed in accordance with Table 1., or to the maximum extent practicable as defined in Sec. 12-09(36) and provided in sub. (c). The design shall be based on an average annual rainfall, as compared to no runoff management controls.

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Table 1. TSS Reduction Standards

Development Type	TSS Reduction
New Development	80 percent
In-fill Development	80 percent
Redevelopment	40 percent of load from parking areas and roads

(b) *Redevelopment*. Except as provided in Wis. Admin. Code § NR 151.121 (5), the redevelopment total suspended solids reduction standard of Table 1., applies to redevelopment.

(c) *Maximum Extent Practicable*. If the design cannot meet a total suspended solids reduction performance standard of sub. (1), Table 1., the storm water management plan shall include a written, site−specific explanation of why the total suspended solids reduction performance standard cannot be met and why the total suspended solids load will be reduced only to the maximum extent practicable. The Administrator may not require any person to exceed the applicable total suspended solids reduction performance standard to meet the requirements of maximum extent practicable.

Note: Pollutant loading models such as DETPOND, SLAMM, P8, or equivalent methodology may be used to evaluate the efficiency of the design in reducing total suspended solids. Information on how to access these models is available from the Wisconsin Department of Natural Resources storm water management program at dnr.wi.gov. Use the most recent version of the model and the rainfall files and other parameter files identified for Wisconsin users unless directed otherwise by the regulatory authority.

(d) *Off-Site Drainage*. When designing BMPs, runoff draining to the BMP from off−site shall be taken into account in determining the treatment efficiency of the practice. Any impact on the efficiency shall be compensated for by increasing the size of the BMP accordingly.

Sec. 12-53. Peak Runoff Discharge.

(a) BMPs shall be designed to maintain or reduce post-development peak runoff discharge rates to pre-development peak runoff discharge rates for the 1-year, 2-year, 10-year, 25- year, and 100- year recurrence interval, 24-hour duration design storms.

(b) The runoff curve numbers in Table 2 shall be used to represent pre−development conditions. Pre-development conditions shall assume “good hydrologic conditions” as defined in Wis. Admin. Code § NR 151.12(5)(b) for appropriate land covers as identified in TR-55 or an equivalent methodology.

Table 2. Maximum Pre-Development Runoff Curve Numbers

Land Use, Cover Type	Hydrologic Soil Group			
	A	B	C	D
Woodland	30	55	70	77
Grassland, Meadow, Open Space, Pasture	39	61	71	78
Cropland	55	69	78	83

Note: Use of composite CNs for peak flow calculations (i.e. 1-yr/24-hr rainfall events) is acceptable for pervious surfaces and disconnected impervious surfaces. Combining directly connected impervious

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surfaces with pervious surfaces may result in underestimation of peak flows, particularly during the 1- and 2-year rainfall events. On sites with storm sewers or directly connected imperviousness, the designer should either evaluate the connected impervious areas separately from the pervious areas or provide documentation that the runoff from the connected impervious area does not control the peak flows during the 1- and 2-year rainfall events. HydroCad is a model that is commonly used for calculating peak flows. Hydrocad v 7.1 and earlier versions, calculate a single composite curve number for each subcatchment. Starting with HydroCad v 8.0, the model allows the option of calculating runoff from pervious and impervious areas separately within a subcatchment but it still averages CNs for pervious areas in a subcatchment. HydroCad v 10.0 allows the option of calculating flow independently from each area with a different CN (without averaging CNs) and then combines the flows to produce the total runoff. Access these options in the HydroCAD 'Advanced' tab of the 'Setting/Calculation' screen.

(c) Post-development runoff curve numbers shall be from TR-55 or equivalent methodologies.

(d) The provisions of this section do not apply to any of the following:

(1) The redevelopment of an existing site with no increase in impervious surface.

(2) An in-fill development area less than 5 acres.

(3) A post-construction site from which there is a direct discharge into a lake of over 5,000 acres in size or a stream or river segment with a contributing drainage basin area of more than 500 square miles. For purposes of this chapter these waters are specifically described and identified on maps and data maintained by the Administrator. See Appendix 1.

Sec. 12-54. Infiltration.

(a) BMPs shall be designed, installed, and maintained to infiltrate runoff in accordance with Table 3.

Table 3. Infiltration Standards

Type of Development	**Description of Development**	**Infiltration Requirements** (Pre-development infiltration volume, based on an average) annual rainfall)	**Limits** (Max. % of post-construction site required for infiltration)
Low Imperviousness	Less than 40% connected imperviousness, such as parks, cemeteries, and low-density residential development	At least 90%	No more than 1%
Moderate Imperviousness	40% to 80% connected imperviousness, such as medium and high density residential, multi−family development, industrial and institutional development, and office parks	At least 75%	No more than 2%
High Imperviousness	More than 80 % connected imperviousness, such as commercial strip malls, shopping centers, and commercial downtowns	At least 60%	No more than 2%

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(b) *Pre-Development*. Pre−development condition shall be as specified in Table 2. Note: A model that calculates runoff volume, such as SLAMM, P8, or an equivalent methodology may be used. Infiltration computations for infiltration BMPs may use Recarga or an equivalent methodology.

(c) *Groundwater Protection*.

(1) Infiltration systems designed in accordance with this section shall, to the extent technically and economically feasible, minimize the level of pollutants infiltrating to groundwater and shall maintain compliance with the preventive action limit at a point of standards application in accordance with Wis. Admin. Code Chapter NR 140. However, if site specific information indicates that compliance with a preventive action limit is not achievable, the infiltration BMP may not be installed or shall be modified to prevent infiltration to the maximum extent practicable.

(2) Notwithstanding sub. (c)(1) above, the discharge from BMPs shall remain below the enforcement standard at the point of standards application.

(d) *Pre-treatment*. Before infiltrating runoff, pretreatment shall be required for parking lot runoff and for runoff from new road construction in commercial, industrial, and institutional areas that will enter an infiltration system. The pretreatment shall be designed to protect the infiltration system from clogging prior to scheduled maintenance and to protect groundwater quality in accordance with sub. (c). Pretreatment options include, but are not limited to, oil and grease separation, sedimentation, biofiltration, filtration, swales, or filter strips.

(e) *Prohibited Areas*. Runoff from the following source areas shall not be infiltrated and will not qualify as contributing to meeting the requirements of this section unless demonstrated to meet the conditions of sub. (c):

(1) Areas associated with a tier 1 industrial facility identified in Wis. Admin. Code § NR 216.21(2)(a), including storage, loading, and parking facilities. Rooftops may be infiltrated.

(2) Open storage and loading areas of a tier 2 industrial facility identified in Wis. Admin. Code § NR 216.21(2)(b).

Note 1: Runoff from the employee and guest parking and rooftop areas of a tier 2 facility may be infiltrated, but runoff from the employee and guest parking area may require pretreatment.

Note 2: Rooftops of fueling and vehicle maintenance areas may be infiltrated with the concurrence of the Administrator.

Sec. 12-55. Restrictions on the Location of Infiltration Practices.

(a) Prohibitions. Infiltration practices may not be located in the following areas:

(1) Areas within 1,000 feet up gradient or within 100 feet down gradient of direct conduits to groundwater. These include wells, sinkholes, springs, seeps, swallets, fractured bedrock at the surface, mine shafts, nonmetallic mines, tile inlets discharging to groundwater, quarries, or depressional groundwater recharge areas over shallow fractured bedrock.

(2) Areas within 400 feet of a community water system well as specified in Wis. Admin. Code § NR 811.16(4) or within the separation distances listed in Wis. Admin. Code § NR 812.08 for any

Attachment: Ordinance to Amend Sections 12-09, 12-21, 12-71 and 12-72 Stormwater Management - FINAL (07 - 25 : Ordinance To Amend

private well or non−community well for runoff infiltrated from commercial, including multi−family residential, industrial, and institutional land uses or regional devices for one− and two−family residential development.

(3) Areas where contaminants of concern, as defined in Wis. Admin. Code § NR 720.03(2), are present in the soil through which infiltration will occur.

(b) *Separation from groundwater and bedrock*. Infiltration practices shall be located so that the characteristics of the soil and the separation distance between the bottom of the infiltration system and the elevation of seasonal high groundwater or the top of bedrock are in accordance with Table 4.

Table 4. Separation Distances and Soil Characteristics

Source Area	Separation Distance	Soil Characteristics
Industrial, Commercial, Institutional Parking Lots and Roads	5 feet or more	Filtering Layer
Residential Arterial Roads	5 feet or more	Filtering Layer
Roofs Draining to Subsurface Infiltration Practices	1 foot or more	Native or Engineered Soil with Particles Finer than Coarse Sand
Roofs Draining to Surface Infiltration Practices	Not Applicable	
All Other Impervious Source Areas	3 feet or more	Filtering Layer

Note: Notwithstanding the separation distances identified in Table 4 under sub. (b), applicable requirements for injection wells classified under Wis. Admin. Code Ch. NR 815 shall be followed.

(c) *Infiltration Rate Exemptions*. Practices located in the following areas are required to meet the infiltration requirements to the maximum extent practicable:

(1) Where the infiltration rate of the soil measured at the proposed bottom of the infiltration system is less than 0.6 inches per hour using a scientifically credible field test method.

(2) Where the least permeable soil horizon to 5 feet below the proposed bottom of the infiltration system using the U.S. Department of Agriculture method of soils analysis is one of the following: sandy clay loam, clay loam, silty clay loam, sandy clay, silty clay, or clay.

(d) *Alternate Use*. Where alternate uses of runoff are employed, such as for toilet flushing, laundry or irrigation or storage on green roofs where an equivalent portion of the runoff is captured permanently by rooftop vegetation, such alternate use shall be given equal credit toward the infiltration volume required by this section.

Sec. 12-56. Closed Depressions.

Areas identified as Significant Closed Depressions shall be protected from development to retain existing stormwater attenuation capacity. When disturbance within a Significant Closed Depression is proposed, mitigation hydrology to retain storage capacity and infiltration of the depression shall be required. To achieve mitigation, all of the following items are required:

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(a) Disturbance to the Significant Closed Depression is to be avoided and minimized to the greatest extent possible,

(b) Equivalent replacement runoff storage and groundwater infiltration capability is to be developed,

(c) Replacement storage and infiltration is to be provided physically as close as practicable to the impacted recharge area and in the watershed of the same receiving water,

(d) Replacement storage and infiltration capability is to be developed prior to the disturbance,

(e) Design of the replacement storage and infiltration features shall be developed by a registered Professional Engineer,

(f) Proposals are subject to soil limitations in Sec. 12-55(b).

Sec. 12-57. Protective Areas.

(a) Table 5 provides a list of protective areas and protective distances for each type of protective area.

Table 5: Protective Areas

	Protective Area	Protective Distance
1.	Outstanding resource waters and exceptional resource waters	75 feet
2.	Perennial and intermittent streams identified on a United States geological survey 7.5-minute series topographic map, or a county soil survey map, whichever is more current.	50 feet
3.	Lakes	50 feet
4.	Wetlands that are not Highly Susceptible Wetlands (item 5.) or Less Susceptible Wetlands (item 6.)	50 feet
5.	Highly susceptible wetlands. Highly susceptible wetlands include the following types: fens, sedge meadows, bogs, low prairies, conifer swamps, lowland hardwood swamps, and ephemeral ponds	75 feet
6.	Less susceptible wetlands. Less susceptible wetlands include degraded wetlands dominated by invasive species such as reed canary grass; cultivated hydric soils; and any gravel pits, or dredged material or fill material disposal sites that take on the attributes of a wetland.	10 % of the average wetland width, but no less than 10 feet nor more than 30 feet.
7.	Concentrated flow channels with drainage areas greater than 130 acres.	10 feet

Note 1: For items 4, 5, and 6, above, determinations of the extent of the protective area adjacent to wetlands shall be made on the basis of the sensitivity and runoff susceptibility of the wetland in accordance with the standards and criteria in Wis. Admin. Code § NR 103.03.

Note 2: Wetland boundary delineation shall be made in accordance with Wis. Admin. Code § NR 103.08(1m). This paragraph does not apply to wetlands that have been completely filled in compliance with all applicable state and federal regulations. The protective area for wetlands that have been partially filled in compliance with all applicable state and federal regulations shall be measured from the wetland boundary delineation after fill has been placed. Where there is a legally authorized wetland fill, the protective area standard need not be met in that location.

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Note 3: Where rivers, streams, lakes, and wetlands are contiguous, the greatest protective distance in Table 5 under this section shall apply.

(b) For development within or adjacent a protective area, the following requirements shall be met:

(1) Impervious surfaces shall be kept out of the protective area to the maximum extent practicable. If there is no practical alternative to locating an impervious surface in the protective area, the stormwater management plan shall contain a written, site-specific explanation.

(2) Where land disturbing construction activity occurs within a protective area, and where no impervious surface is present, adequate sod or self-sustaining vegetative cover of 70% or greater shall be established and maintained. The adequate sod or self- sustaining vegetative cover shall be sufficient to provide for bank stability, maintenance of fish habitat and filtering of pollutants from upslope overland flow areas under sheet flow conditions. Non-vegetative materials, such as rock riprap, may be employed on the bank as necessary to prevent erosion, such as on steep slopes or where high velocity flows occur.

Note: It is recommended that seeding of non-invasive vegetative cover be used in protective areas. Vegetation that is flood and drought tolerant and can provide long-term bank stability because of an extensive root system is preferable.

(3) BMPs such as filter strips, swales, or wet detention basins that are designed to control pollutants from non-point sources may be located in the protective area.

Note: Compliance with chapter 30, Wis. Stats. and Wis. Admin. Code Chapters NR 103, 115, 116 and 117 may additionally be required in the protective area.

(c) *Exemptions*. The requirements under this section do not apply to:

(1) Except as provided under Wis. Admin. Code § NR 151.121(5), redevelopment post-construction sites.

(2) In-fill development areas less than 5 acres in size.

(3) Structures that cross or access surface waters such as boat landings, bridges and culverts.

(4) Structures constructed in accordance with Wis. Stat. § 59.692(1v).

(5) Areas of post–construction sites from which runoff does not enter the surface water, including wetlands, without first being treated by a BMP to meet the post- construction requirements for total suspended solids and for peak runoff discharge, except to the extent that vegetative groundcover is necessary to maintain bank stability.

Sec. 12-58. Swale Treatment for Transportation Facilities.

(a) *Applicability*. Except as provided in sub. (b) below, transportation facilities that use swales for runoff conveyance and pollutant removal meet all of the requirements of this section, if the swales are designed to the maximum extent practicable to do all of the following:

(1) Be vegetated. However, where appropriate, non-vegetative measures may be employed to prevent erosion or provide for runoff treatment, such as rock riprap stabilization or check dams.

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Note: It is preferred that tall and dense vegetation be maintained within the swale due to its greater effectiveness at enhancing pollutant removal from runoff.

(2) Swales shall comply with Wisconsin DNR technical standard 1005, "Vegetated Infiltration Swale", dated May, 2007, except as otherwise authorized in writing by the Administrator.

(b) *Exemptions*. The Administrator may, consistent with water quality standards, require additional provisions of article V of this chapter be met on a transportation facility with an average daily travel of vehicles greater than 2,500, where the area generating the runoff is a non- commercial site, and where the initial surface water of the state that the runoff directly enters is any of the following:

(1) An outstanding resource water.

(2) An exceptional resource water.

(3) Waters listed in section 303(d) of the Federal Clean Water Act that are identified as impaired in whole or in part, due to nonpoint source impacts.

(4) Waters where targeted performance standards are developed under Wis. Admin. Code § NR 151.004 to meet water quality standards.

Sec. 12-59. Regional Treatment.

(a) To comply with the post-construction stormwater management standards of this chapter, BMPs may be located on−site or off−site as part of a regional stormwater device, practice or system.

(b) The Administrator may approve off-site post-construction stormwater management measures, provided that all of the following conditions are met:

(1) The Administrator determines that the post-construction runoff is covered by a stormwater management system plan that is approved by the Administrator and that plan contains management requirements consistent with the purpose and intent of this chapter.

(2) The off-site facility meets all of the following conditions:

a. The off-site facility is in place.

b. The off-site facility is designed and adequately sized to provide a level of stormwater control equal to or greater than that which would be afforded by on-site practices meeting the performance standards of this chapter.

c. The off-site facility has a legally obligated entity responsible for its long-term operation and maintenance.

Sec. 12-60. Fueling and Vehicle Maintenance Areas.

Fueling and vehicle maintenance areas shall have BMPs designed, installed and maintained to reduce petroleum within runoff, such that, to the maximum extent practicable, the runoff that enters waters of the state contains no visible petroleum sheen.

Note: A combination of the following BMPs may be used: oil and grease separators, canopies, petroleum spill cleanup materials, or any other structural or non-structural method of preventing or treating petroleum in runoff.

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Sec. 12-61. Post-Construction Stormwater Management Specifications.

The stormwater management plan shall include all of the items listed in Article III. of this chapter for both pre-construction and post-construction site conditions and, at a minimum, the following items:

(a) Narrative:

(1) Hydrology and pollutant loading computations, as needed, to show compliance with performance standards. All major assumptions used in developing input parameters shall be clearly stated. The computations shall be made for each discharge point in the development, and the geographic areas used in making the calculations shall be clearly cross-referenced to the required map(s).

(2) Explanation of any restrictions on stormwater management measures in the development area imposed by wellhead protection plans and ordinances.

(3) Results of investigations of soils and groundwater required for the placement and design of stormwater management measures.

(4) Infiltration system design information as described in the Wisconsin Department of Natural Resources Infiltration System Site Evaluation Standard.

(5) A description and installation schedule for the stormwater management practices needed to meet the technical and performance standards in Article V. of this chapter.

(b) Construction plans shall include all of the items listed in Article III. of this chapter for both pre-construction and post-construction site conditions and, at a minimum, the following items:

(1) Watershed boundaries used in hydrology determinations to show compliance with performance standards in Article V. of this chapter;

(2) Locations of maintenance easements specified in the maintenance agreement;

(3) Location and type of all stormwater management conveyance and treatment practices, including the on-site and off-site tributary drainage area;

(4) Location and type of conveyance system that will carry runoff from the drainage and treatment practices to the nearest adequate outlet such as a curbed street, storm drain, or natural drainage way;

(5) The minimum permissible Building Opening Elevation of structures exposed to the ground surface - defined as a minimum of six (6) inches above the maximum water elevation produced by the 100-year, 24-hour design storm event, and a description of how the building will not be inundated by the 100-year, 24-hour design storm event;

(6) Detailed drawings including cross- sections and profiles of all permanent stormwater conveyance and treatment practices.

(7) Locations of Soil investigation borings and/or test pits

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Sec. 12-62. to 12-70. Reserved

ARTICLE VI. MAINTENANCE, MAINTENANCE AGREEMENTS, AND FINANCIAL GUARANTEE.

Sec. 12-71. Maintenance and Maintenance Agreement.

(a) *Maintenance*. The responsible party shall maintain all BMPs throughout the duration of the construction activities as necessary to meet the requirements of this chapter until the site has undergone final stabilization.

(b) *Maintenance Agreements Required*. A maintenance agreement shall be required for post-construction stormwater management practices. The maintenance agreement shall be entered into between Chippewa County and the responsible party and shall provide for maintenance of stormwater practices beyond the duration period of the permit issued under this chapter. The approved maintenance agreement shall be filed prior to permit issuance with the County Register of Deeds as a property deed restriction and shall be binding upon all subsequent owners of the lands within the approved stormwater management plans.

(c) *Maintenance Agreement Provisions*. The maintenance agreement shall contain the following information and provisions ~~and be consistent with the required maintenance plan~~:

(1) Agreement

a. Identification of the responsible party(s), organization or city, county, town or village responsible for long-term maintenance of the stormwater management practices identified in the post-construction stormwater management plan.

b. Requirement that the responsible party(s) shall maintain stormwater management practices in accordance with the schedule required in sub. (3), above.

c. Authorization for the Administrator to access the property to conduct inspections of stormwater management practices as necessary to ascertain that the practices are being maintained and operated in accordance with the agreement.

d. A requirement that the Administrator:

1. Maintain public records of the results of site inspections,

2. Inform the party(s) responsible for maintenance of the inspection results, and

3. Specifically indicate any corrective actions required to bring the stormwater management practice into proper working condition.

e. A provision stating that the party(s) designated under sub. (4) as responsible for long term maintenance of the stormwater management practices shall be notified by the Administrator of maintenance deficiencies which require correction, and that the specified corrective actions shall be undertaken within a reasonable time frame as set by the Administrator.

f. A provision authorizing Chippewa County to perform the corrective actions identified in the inspection report if the responsible party designated under sub. (4) does not make the required corrections in the specified time period. Chippewa County or the

municipality in which the facilities are constructed shall enter the amount due on the tax rolls and collect the amount as a special charge against the property pursuant to subchapter VII. of ch. 66, Wis. Stats.

(2) Legal Description

a. A legal description of the property as defined in section 706.01(7r), Wis. Stats.

b. Survey map of the property showing legal boundaries.

(3) Location Map

a. Identification of the stormwater facilities and designation of the drainage area served by the facilities.

b. Designation of easements for drainage and stormwater facilities, and ingress and egress.

(4) Maintenance Plan

a. A schedule for regular maintenance of each aspect of the stormwater management system that is consistent with the required post-construction stormwater management plan.

~~(1) Identification of the stormwater facilities and designation of the drainage area served by the facilities.~~

~~(2) Designation of easements for drainage and stormwater facilities, and ingress and egress.~~

~~(3) A schedule for regular maintenance of each aspect of the stormwater management system consistent with the required post-construction stormwater management plan.~~

~~(4) Identification of the responsible party(s), organization or city, county, town or village responsible for long term maintenance of the stormwater management practices identified in the post-construction stormwater management plan.~~

~~(5) Requirement that the responsible party(s) shall maintain stormwater management practices in accordance with the schedule required in sub. (3), above.~~

~~(6) Authorization for the Administrator to access the property to conduct inspections of stormwater management practices as necessary to ascertain that the practices are being maintained and operated in accordance with the agreement.~~

~~(7) A requirement that the Administrator:~~

~~a. Maintain public records of the results of site inspections,~~

~~b. Inform the party(s) responsible for maintenance of the inspection results, and~~

~~c. Specifically indicate any corrective actions required to bring the stormwater management practice into proper working condition.~~

~~(8) A provision stating that the party(s) designated under sub. (4) as responsible for long term maintenance of the stormwater management practices shall be notified by the Administrator of~~

~~maintenance deficiencies which require correction, and that the specified corrective actions shall be undertaken within a reasonable time frame as set by the Administrator.~~

~~(9) A provision authorizing Chippewa County to perform the corrected actions identified in the inspection report if the responsible party designated under sub. (4) does not make the required corrections in the specified time period. Chippewa County or the municipality in which the facilities are constructed shall enter the amount due on the tax rolls and collect the amount as a special charge against the property pursuant to subchapter VII. of ch. 66, Wis. Stats.~~

Sec. 12-72. Financial Guarantee.

(a) *Establishment*. The applicant shall submit a financial guarantee, in a form and type acceptable to the Administrator. The financial guarantee shall be in an amount that represents the estimated cost of construction and site stabilization, as determined by the Administrator, plus an additional $5,000 for the final submittal of all required documentation under sub. (4). The written financial guarantee instrument shall authorize Chippewa County to use the funds to complete the stormwater management practices if the responsible party defaults or does not properly implement the approved stormwater management plan, upon written notice to the responsible party by Chippewa County that the requirements of this chapter have not been met.

(b) *Release*. Conditions for the release of the financial guarantee are as follows:

(1) Chippewa County shall release a portion of the financial guarantee established under this section, less any costs incurred by Chippewa County to complete installation of storm water facilities and conveyances. Chippewa County may make provisions for a partial pro-rata release of the financial guarantee based on the completion and documentation of key development phases.

(2) Chippewa County shall release a portion of the financial guarantee established under this section to assure construction of stormwater management practices, less any costs incurred by Chippewa County, at such time that the responsibility for stormwater management practices maintenance is transferred to another entity via an approved maintenance agreement.

(3) Release of a portion of the financial guarantee will be considered only after a minimum period of one year from the date of the establishment of the vegetative treatments. For stormwater management practices that are dependent on permanent vegetative treatments, a standard of 70 percent vegetative cover will be used.

(4) $5,000 of the financial guarantee shall be released upon the review and acceptance of the "as built plans" and certification as submitted by a registered Professional Engineer to the Administrator.~~submittal of the following to the Administrator:~~

~~a. Review and acceptance of the "as built plans" and certification as submitted by a registered Professional Engineer.~~

~~b. A recorded copy of the approved Maintenance Agreement.~~

Sec. 12-73. to 12-80. Reserved

ARTICLE VII. ILLICIT DISCHARGE.

Attachment: Ordinance to Amend Sections 12-09, 12-21, 12-71 and 12-72 Stormwater Management - FINAL (07 - 25 : Ordinance To Amend

Sec. 12-81. Prohibitions.

(a) *Discharges*. Except for storm water and other discharges specifically exempted under Sec. 12-82, no discharge, spilling or dumping of substances or materials shall be allowed into receiving water bodies or onto driveways, sidewalks, parking lots, or other areas that drain into the storm drainage system. No discharges shall be in violation of Chapter 62 of the Chippewa County Code of Ordinances, or any other local, state or federal law.

(b) *Connections*. The construction, use, maintenance or continued existence of illicit connections to the storm drainage system is prohibited. This prohibition expressly includes, without limitation, illicit connections made prior to the adoption of this chapter, regardless of whether the connection was permissible under law or whether the practice was applicable or prevailing at the time of connection.

Sec. 12-82. Exemptions.

The following activities are exempt from the provisions of this article, unless they are found to have an adverse impact on the storm water or design functionality of any proposed BMP:

(a) Discharges authorized by a permit issued by the Wisconsin Department of Natural Resources.

(b) Discharges resulting from firefighting activities.

(c) Discharges from clean runoff, as defined in Sec. 12-09(10).

Sec. 12-83. Notice of Violation.

(a) The Administrator may order compliance by written notice of violation to the responsible party or property owner for any illicit discharge or connection. Such notice may require without limitation:

(1) The elimination of the illicit connection(s) or discharge(s);

(2) That violating discharges, practices, or operations shall cease and desist;

(3) The abatement or remediation of storm water pollution or contaminated hazards and the restoration of any affected property;

(b) Any responsible party or property owner that fails to comply with a notice of violation under this article shall be subject to further enforcement actions of section 12-23.

Sec. 12-84. to 12-90. Reserved

2. That these ordinance amendments shall be effective upon passage and publication.

Forwarded to the County Board by the Land Conservation & Forest Management Committee.

Attachment: Ordinance to Amend Sections 12-09, 12-21, 12-71 and 12-72 Stormwater Management - FINAL (07 - 25 : Ordinance To Amend

STATEMENT OF EXPLANATION

Ordinance No. 08 - 25

ORD. 08-25: ORDINANCE TO AMEND SECTION 58-34(A) OF THE CHIPPEWA COUNTY CODE OF ORDINANCES REGARDING NO PARKING ZONES - FIRST READING - CHRIS ELSTRAN

This ordinance amendment addresses necessary changes to parking regulations along County Trunk Highway S (CTH S) to improve safety conditions following the recent re-opening of a restaurant, 1917 Lake Wissota, formerly known as the Waters Edge Supper Club. Increased vehicle parking along the shoulder has led to significant visibility concerns for both drivers and pedestrians, particularly in the section of road between Lake Wissota and CTH O.

In response, the Chippewa County Highway Department conducted a thorough review of sight distances at driveways and intersections along this corridor. The findings confirmed that parked vehicles are obstructing visibility, creating a hazardous environment for traffic and pedestrian movement.

To mitigate these safety risks, new no-parking zones are being proposed in critical areas along CTH S. Additionally, in support of the restaurant's parking needs, a portion of an existing no-parking zone will be removed near 1917 Lake Wissota. This location was also evaluated and determined to have sufficient sight distance under the proposed changes, allowing for safe parking without compromising roadway visibility.

Ordinance No. 08 - 25

ORD. 08-25: ORDINANCE TO AMEND SECTION 58-34(A) OF THE CHIPPEWA COUNTY CODE OF ORDINANCES REGARDING NO PARKING ZONES - FIRST READING - CHRIS ELSTRAN

SEE ATTACHMENT

FINANCIAL IMPACT:

Costs associated with purchase and installation of no parking signs in the approximate amount of $1,100

09/9/2025	**County Board**	
RESULT:	**REVIEWED**	**Next: 9/24/2025 10:00 AM**

History:

07/30/25	Highway Committee	TABLED	Next: 08/27/25
08/27/25	Highway Committee	FORWARD TO COUNTY BOARD	

Approved as to Form:

Todd A. Pauls, Corporation Counsel 7/10/2025

Leah Simington, Finance Director 7/10/2025

Andy J. Albarado, County Administrator 7/14/2025

ORDINANCE TO AMEND SECTION 58-34(a) OF THE CHIPPEWA COUNTY CODE OF ORDINANCES REGARDING NO PARKING ZONES

1. That Section 58-34(a) of the Chippewa County Code of Ordinances is amended as follows:

Chapter 58 TRAFFIC AND VEHICLES*

Sec. 58-34. No parking zones.

(a) *List of locations.* No person shall stop or leave standing any vehicle, whether attended or unattended, and whether temporarily or otherwise in any of the following locations:

(1) The east side of C.T.H. “CC” commencing 4,595 feet north of intersection of C.T.H. “CC” and STH 64; thence north 2,470 feet along the east side of C.T.H. “CC”.

(2) The west side of C.T.H. “CC” commencing 5,805 feet south of the intersection of C.T.H. “CC” and 239th Avenue, thence south 780 feet along the west side of C.T.H. “CC”.

(3) At the intersection of C.T.H. "MM" and C.T.H. "D" as follows:

a. The west side of the C.T.H. "D" commencing at the intersection of C.T.H. "MM" and C.T.H. "D"; thence north 220 feet along the west side of C.T.H. "D."

b. The east side of C.T.H. "D" commencing 176 feet north of the intersection of C.T.H. "MM" and C.T.H. "D"; thence north 226 feet along the east side of C.T.H. "D."

c. The south and north sides of C.T.H. "MM" commencing at the intersection of C.T.H. "MM" and C.T.H. "D"; thence west 415 feet along the south and north sides of C.T.H. "MM."

d. The west side of C.T.H. "D" commencing at the intersection of C.T.H. "MM" and C.T.H. "D"; thence south 275 feet on the west side of C.T.H. "D."

e. The east side of C.T.H. "D" commencing at the intersection of C.T.H. "MM" and C.T.H. "D"; thence south 201 feet along the east side of C.T.H. "D."

f. The south side of C.T.H. "MM" commencing 160 feet east of the intersection of C.T.H. "MM" and C.T.H. "D", thence continuing east 182 feet along the south side of C.T.H. "MM."

g. The north side of C.T.H. "MM" commencing 177 feet east of the intersection of C.T.H. "MM" and C.T.H. "D", thence continuing east 193 feet along the north side of C.T.H. "MM."

(4) The east and west sides of C.TH. “OO” commencing 190 feet north of the intersection of C.T.H. “OO” and 30th Avenue; thence north 370 feet along the east and west sides of C.T.H. “OO”.

Attachment: Ordinance to Amend Sec 58-34(a) No Parking Zones - FINAL (08 - 25 : Ordinance To Amend Section 58-34(a) Regarding No Parking

(5) The east and west sides of C.T.H. "J" commencing at the intersection of C.T.H. "J" and 50th Avenue; thence north to the intersection of 53rd Avenue and C.T.H. "J."

(6) The west side of C.T.H. “V” (Oshkosh Street) commencing at the intersection of C.T.H. “D” (Murray Street); thence south 2,000 feet along the west side of C.T.H. “V”.

(7) The south side of C.T.H. “X” (Chippewa Street) commencing 1,670 feet east of the intersection of Ash Street and C.T.H. “X”; thence easterly 1,280 feet along the south side of C.T.H. “X”.

(8) The north side of C.T.H. “X” (Chippewa Street) commencing 2000’ east of the intersection of Ash Street and C.T.H. “X”; thence west 500 feet along the north side of C.T.H. “X”.

~~(9) The west side of C.T.H “S” commencing 275 feet south of the intersection of C.T.H. “S” and 95th Avenue; thence south 560 feet on the west side of C.T.H. “S”.~~

(9) The west side of C.T.H. “S” commencing 185 feet north of the intersection of C.T.H. “S” and 95th Avenue; thence south 510 feet on the west side of C.T.H. “S”.

(10) The west side of C.T.H. “S” commencing at the intersection of C.T.H. “S” and 97th Avenue; thence south 205 feet on the west side of C.T.H. “S”.

(11) The east side of C.T.H. “S” commencing at the intersection of C.T.H. “S” and C.T.H. “O”; thence south 1,310 feet on the east side of C.T.H. “S”.

(b) *Parties subject to forfeiture.* Both the owner and the operator of such vehicle violating this section shall be subject to the penalty provisions hereof.

(c) *Penalty.* The penalty provisions of Wis. Stats. § 346.56(1m) is adopted by reference and made a part of this section.

2. That these ordinance amendments shall be effective upon passage and publication.

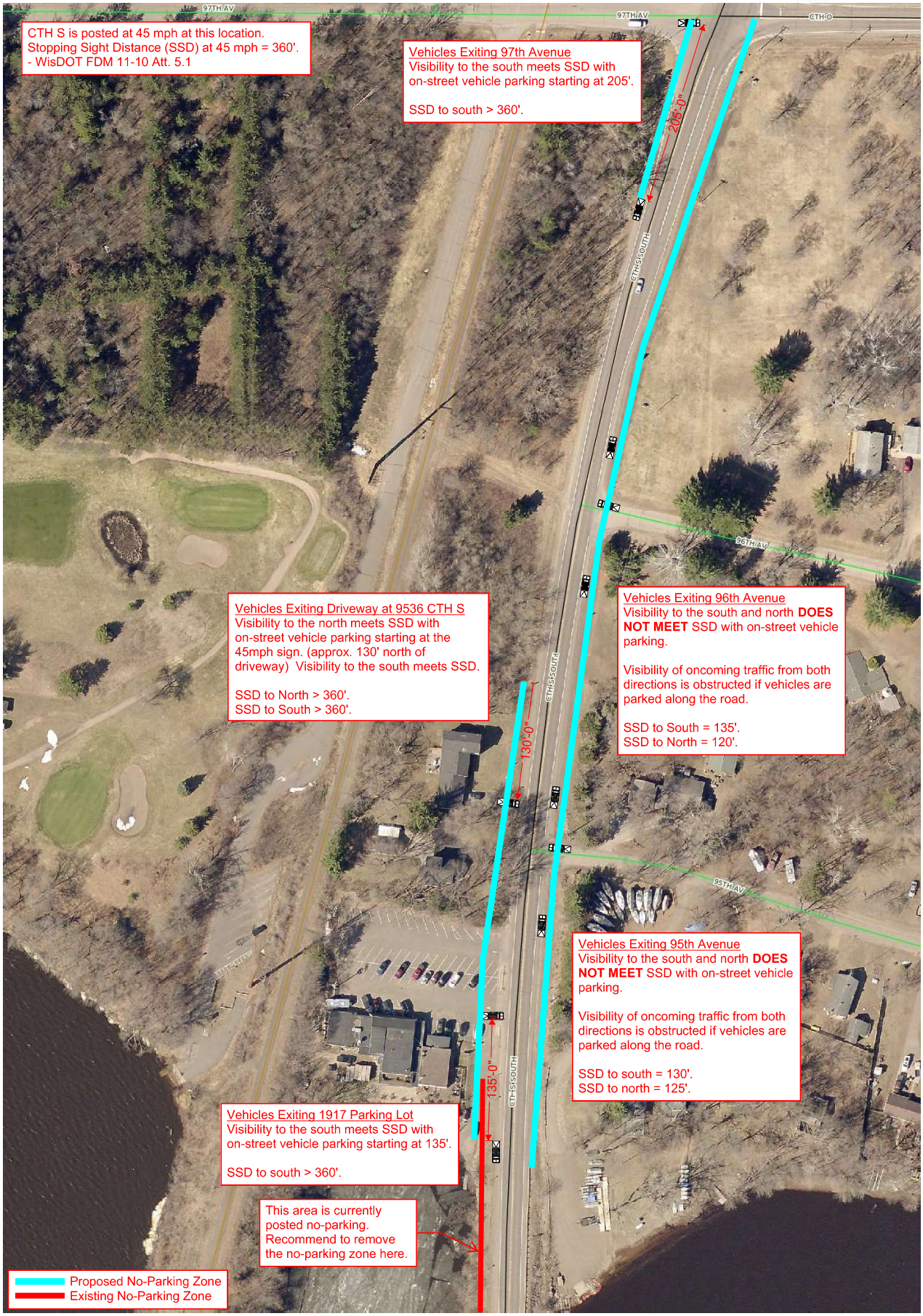
Forwarded to the County Board by the Highway Committee.

Attachment: Ordinance to Amend Sec 58-34(a) No Parking Zones - FINAL (08 - 25 : Ordinance To Amend Section 58-34(a) Regarding No Parking

CTH S at 1917

7/7/2025

Scale = 1:100'



Attachment: 2025-07-07 CTH S temp no parking 85x11 (08 - 25 : Ordinance To Amend Section 58-34(a) Regarding No Parking Zones)

Disclaimer: This map is a compilation of records as they appear in the Chippewa County Offices affecting the area shown and is to be used only for reference purposes.

STATEMENT OF EXPLANATION
FACILITY USE POLICY REVISIONS - SECOND READING - SCOTT NABBEFELD

Director Nabbefeld will review the changes to the Facility Use Policy for approval and forwarding to the County Board.

History:
07/23/25 Facilities & Parks Committee FORWARD TO COUNTY BOARD
08/12/25 County Board FIRST READING

* Proposed Revisions *
FACILITY USE POLICY

Purpose

Chippewa County facilities are primarily used for official county functions by elected officials and staff. This policy identifies the hours of operations to provide for a fully functioning Courthouse facility and governs the use of public areas within the Government Center Campus.

Definitions

The Government Center Campus includes parking lots A, B, C, D1, D2 and E, along with the courthouse, Sheriff's Department, Jail, 21 E. Spruce Street building, and the maintenance shop at 109 E. Spruce Street, Chippewa Falls.

The Highway Administration Building includes 801 E. Grand Avenue, Chippewa Falls.

Courthouse Hours of Operation

To provide for safety, security and energy efficiency the normal recognized hours of operation for the Chippewa County Courthouse per Ordinance Sec. 2-2 are 7:30 a.m. to 4:30 p.m. Monday through Thursday and 7:30 a.m. to 11:30 a.m. on Friday; closed weekends and holidays. During the normal hours of operation, the Courthouse is fully functioning with all lights, HVAC, electrical and elevator systems activated. During after-hours and weekends the systems are de-activated and not fully functional. The Courthouse does provide for some limited evening hour activities for County Board and committee meetings, and incidental department business.

Primary Use of County Facilities

The primary use of county facilities is to conduct county government business. Consequently, groups that are a part of Chippewa County Government have sole use of most facility space and priority use of meeting rooms and other public facility space.

Access

Unlimited access to the Courthouse is available Monday – Friday, 7:30 a.m. – 5:00 p.m. After–hour entry is limited to the High Street Entrance #3 and Cedar Street Entrance #4. These doors will remain open Monday through Thursday until 6:00 p.m., unless evening meetings are scheduled, and Friday until 5:00 p.m.

- Meetings should not be scheduled before 7:45 a.m. to allow the attendees enough time to gain access to the facility and arrive to the meeting on time.

Attachment: 103 - Facility Use Policy - Government Center Campus PROPOSED REVISION 03-20-2025 (9092 : Facility Use Policy Revisions -

Priority Use for Public Areas

Priority for use shall be approved based on the type of use/activity as follows from highest to lowest priority:

1. The Chippewa County Board of Supervisors;
2. Formal and standing committees of the Board of Supervisors;
3. The County Administrator;
4. Boards and commissions appointed by the Board of Supervisors or the County Administrator;
5. County staff for purposes of county business;
6. Non-profit entities holding public meetings, or conducting official business related to a county service or program or public purpose activities.

If a scheduling conflict arises between the above groups, the higher priority user will have the reservation priority. Any conflicts will be resolved by the County Administrator.

Only non-profit citizen groups that are located in or do business in Chippewa County are permitted to use public areas in county facilities and county grounds to the extent permitted by law. Such use must not interfere with county government functions, operations and business.

The County reserves the right to implement a user fee for non-profit users if a user does not fully comply with this policy.

Attorneys, mediators and other court related personnel conducting court related functions have open access to the conference rooms identified as attorney conference rooms on the second floor of the Courthouse.

Security

To provide for the security and safety of visitors and staff, County/State personnel and other designated courthouse occupants are issued identification cards which must be worn at all times while in the courthouse. Please see the Identification and Access Card Policy for specific details.

Definition of Terms

A. Courthouse Public Use Areas

- Courthouse Grounds (West Lawn)
- Courthouse Parking Lot A (North)
- Courthouse Parking Lot D-1 (South)
- Courthouse Parking Lot E (West)
- Courthouse Cul-de-Sac Entrance #1
- Courthouse Room 001 – Small Assembly Room
- Courthouse Room 003 – Large Assembly Room
- Courthouse Room 005 – Lower Level Conference Room
- Courthouse Room 016 – Lower Level Conference Room
- Courthouse Room 119Q – First Floor Conference Room
- Courthouse Room 226 – Second Floor Conference Room
- Courthouse Room 227 – Second Floor Conference Room

Attachment: 103 - Facility Use Policy - Government Center Campus PROPOSED REVISION 03-20-2025 (9092 : Facility Use Policy Revisions -

***Note**: Other county facilities may have separate public use policies that govern public use of those facilities. Not all County facilities are open for public use. The Highway Department is not generally available for public use unless written approval is received from the Highway Commissioner.*

B. Non-profit entity

A non-profit entity is an agency, corporation, partnership or governmental entity, which can provide legal verification of either its non-profit status (including approved IRS non-profit status), or governmental relationship.

C. For-profit entity

A business or other organization whose primary goal is making money (a profit), as opposed to a nonprofit organization which focuses a goal such as helping the community and is concerned with money only as much as necessary to keep the organization operating.

D. Public purpose

An activity in which the action or direction concerns, affects, or is of benefit to the County or the greater County community, not just those affiliated with the group.

Terms of Use

The use of any county facility by profit-making groups or for profit-making purposes is generally prohibited. No business, non-profit, or personal organization shall be allowed to solicit business or sell items for profit without the prior permission of the Chippewa County Facilities & Parks Committee. This prohibition does not apply to those vendors approved to conduct business by the Department of Administration.

No alcoholic beverages shall be served, or consumed in county facilities listed in this policy. No person(s) impaired by alcohol shall be permitted in county facilities. For additional guidelines related to the Parks or County Forest Lands please reference County ordinance chapters 50 and 16.

Smoking of tobacco products is prohibited in any enclosed building as provided by Wisconsin Statutes §101.123. In addition, the smoking of tobacco products and the use of smokeless tobacco products is prohibited in any enclosed building and/or on the grounds by Chippewa County Ordinance §48-92(b). For additional guidelines related to the Parks or County Forest Lands please reference County ordinance chapters 50 and 16.

~~Weapons and firearms are prohibited in all county facilities unless possessed by licensed law enforcement professionals on official business.~~ Except as provided in Chippewa County Ordinance §2-462(b)(2), no person shall possess, carry, or bear a weapon, whether concealed or unconcealed, or contraband, or any other prohibited item within any county building.

For additional guidelines related to the Parks or County Forest Lands please reference County ordinance chapters 50 and 16.

Functions occurring in county facilities shall not violate any City of Chippewa Falls, Chippewa County, State of Wisconsin or federal applicable laws, ordinances or regulations.

There shall be no partisan political activities, political news conferences, or other events designed to announce or support any candidate for public office regardless of party or non-party affiliation in county

Attachment: 103 - Facility Use Policy - Government Center Campus PROPOSED REVISION 03-20-2025 (9092 : Facility Use Policy Revisions -

facilities. The County may allow current state representatives to hold listening sessions at the Courthouse if rooms are available.

Permission to use Chippewa County facilities shall not in any way constitute an endorsement by the County of the user group or individual, or their policies and activities and the County assumes no obligation or responsibility for the activities of the user group or individual.

Signs, emblems, banners, pennants, etc. may not be affixed to any building surfaces, steps, walls or light fixtures. User groups may post events on any of the approved bulletin boards, or cork strips available in the Courthouse hallways or meeting rooms by contacting the County Clerk's Office. In addition, users may affix notices no larger than 8½ x 11 inches to the approved sign stands that are located at each entrance and/or in the Cul-De-Sac Entrance #1 closet to direct meeting participants to proper meeting locations. Advertising items that are self-standing may be put into place before the scheduled start of the meeting or event, and must be removed at the conclusion of the meeting. In addition, display space may be available in the Courthouse Cul-de-Sac Entrance #1 for items that non-profit organizations desire to display to courthouse employees and the general public. Displays must fit on a standard folding table that will be provided for use by the County.

Equal Access

This policy shall apply to all groups and individuals that have requested use of the public areas of county facilities and grounds as defined in this policy. No group or individual shall be excluded from equal access to said grounds and facilities because of considerations of gender, race, sexual orientation, religious or political persuasions or views. However, use may be denied or terminated if there is a violation of the rules set forth in this policy and/or if the use poses health or safety risks.

Liability

Any non-Chippewa County Governmental group using the public use areas of county facilities as defined in this policy shall:

1. Be required to release the county from any liability for damages caused to the user or its property during the times of use.

2. Hold the county harmless from any liability to third parties for injury caused by the group or any persons or groups to attend the event.

3. Be liable to the county for any damages to county property or injuries to county employees or agents caused by the group or by a person attending the group's events, whether or not the damage is the result of negligence, intentional acts or accident.

The granting of permission to use county facility space does not obligate the county to furnish any applicant with any service or utilities, or to render any support regarding personnel, fixtures, equipment or supplies. The county may furnish such assistance as it, in its sole discretion, determines appropriate.

The county does not warrant that any county facility space, fixtures or equipment is fit for any purpose, and the county shall not be responsible in case of damage or injury to property or person or the loss of individual property which may arise out of, result from, or be in any manner connected with the use thereof.

It is the user entity's responsibility to ensure that adults properly supervise all children.

Attachment: 103 - Facility Use Policy - Government Center Campus PROPOSED REVISION 03-20-2025 (9092 : Facility Use Policy Revisions -

Indemnification and Liability Insurance

Non-Chippewa County Governmental groups understand and agree that using space, fixtures and equipment may expose user and others to risks. Such users voluntarily agree to assume all such risks, and to release and hold harmless Chippewa County and the county's supervisors, directors, officers, employees, volunteers and agents from and against any and all claims regarding damage to property or injuries to or death of any person(s), and to defend, indemnify and hold harmless Chippewa County and the county's supervisors, directors, officers, employees, volunteers and agents from any and all claims, demands, suits, actions or proceeding of any kind in nature, of or by anyone whatsoever, in any way resulting or arising out of activities, action or inactions of the user group. A representative of all non-Chippewa County Governmental groups shall sign an indemnification release (DOA-103-A) prior to reserving space.

Chippewa County reserves the right to require a public user of county facilities to provide adequate liability insurance prior to the use of county facilities.

Space Arrangement, Equipment, Food, Beverage, Fixtures and Utilities

Tables, chairs, fixtures and other equipment may not be removed from their assigned room without permission.

The Small Assembly Room (001) and Large Assembly Room (003) can be reconfigured to user specifications (see Process for Scheduling Facilities). At the conclusion of the permissible use, the user entity shall arrange the space back to the original configuration and condition.

User entities shall be responsible for any costs of repair or replacement incurred as a result of action or inaction by the user entity during approved use of the space.

No food and only covered beverages are allowed in the County Board Room (302). Food and beverages are allowed in all other courthouse conference rooms. Users shall discard all waste generated during the approved event.

Non-county organizations are prohibited from using the sound system in the Small Assembly Room (001) and Large Assembly Room (003). Guest Wi-Fi is available for visitors to use in the conference rooms.

User entities or their representatives shall not adjust the heating or lighting.

Process for the Scheduling Facilities

A. Interior Space – Courthouse:

Non-county organizations should contact the County Clerk's Office to complete the Facility Use Application.

B. Exterior Space – Government Center Campus:

To schedule an outside parking lot, the courthouse grounds, or the internal Cul de Sac Entrance #1, contact the Facilities and Parks Division to complete the Facility Use Application, which will then be approved or denied.

Attachment: 103 - Facility Use Policy - Government Center Campus PROPOSED REVISION 03-20-2025 (9092 : Facility Use Policy Revisions -

Cancellation of Permission and Right to Refuse Permission

In the event county government is declared closed due to inclement weather or other reasons, any permission to use the facility or grounds is automatically withdrawn during the closure period. In such an event, the county shall not provide notice of cancellation. Notices of Courthouse closure are generally announced through local radio broadcasts. Users shall be solely responsible for notifying event participants if a closure of the Courthouse or public use grounds occurs.

Notwithstanding the above closure notice, the county reserves the right to cancel, move or preempt scheduled use of a county facility and further reserves the right to access and enter the reserved space at any time. The county further reserves the right to refuse permission to use county facilities.

The County reserves the right to charge user for any costs incurred by County due to use or misuse of space, fixtures, and equipment. **User is expected to ensure space, fixtures, and equipment are left as they were found, in a clean, undamaged, presentable and organized manner.** In the event cleaning, repair or other actions are necessary due to the actions or inactions of user. User may be assessed reasonable costs, and barred from future use of any space at County Facility discretion, for violation of the written Facility Policy of any County Facility. User may not reserve or use any space unless user has paid all costs and amounts due regarding prior usage of any space.

Attachment: 103 - Facility Use Policy - Government Center Campus PROPOSED REVISION 03-20-2025 (9092 : Facility Use Policy Revisions -

Department of Administration
Human Resources Division

June 17, 2025

TO: County Board Supervisors

FR: Toni Hohlfelder

RE: Human Resources Policy Manual – Conceal Carry Policy

On February 11, 2025, Chapter 2, Article IV of the Chippewa County Code of Ordinances was passed by the County Board, creating updated prohibitions regarding the possession of weapons on County property and overall security of County Buildings. The Ordinance identifies what constitutes "County Buildings" for purposes of the prohibition and provides an expansive definition of "Weapons".

The purpose of the proposed amendment to the Human Resources Policy is to conform the Policy to the updated County Code of Ordinances, most directly conforming the conceal/carry policy. In so doing, the language of the proposed Human Resources Policy is largely the same as the language in Chapter 2, Article IV of the Chippewa County Code of Ordinances.

Please contact me at 715-726-7970 if you have any further questions.

Sincerely,

Toni M. Hohlfelder, SHRM-CP, PHR

Attachment: HR Policy Revisions RE Conceal Carry - Weapons FINAL 04-03-2025 (9006 : HR Policy Manual Revision to Conceal Carry Policy -

Chippewa County
Department of Administration
Human Resources Division

Human Resources Policy Manual

County Board Action/History

Adopted by the County Board 11/13/2012 and effective 1/1/2013

Revised and amended by the County Board on the following dates:

05/14/2013; 08/13/2013; 12/10/2013; 03/11/2014; 05/12/2014; 12/09/2014; 12/08/2015; 03/14/2017; 04/11/2017; 03/13/2018; 11/06/2018; 12/11/2018; 01/08/2019; 07/09/2019; 09/10/2019; 10/08/2019; 11/11/2019; 11/10/2020; 09/13/2022; 11/08/2022; 12/13/2022; 09/12/2023; 06/11/2024; 01/14/2025

PROPOSED REVISIONS

58. Employee Conduct and Working Environment 2
68. Conceal/Carry 7

Attachment: HR Policy Revisions RE Conceal Carry - Weapons FINAL 04-03-2025 (9006 : HR Policy Manual Revision to Conceal Carry Policy -

CHAPTER 6 – STANDARDS OF EMPLOYEE CONDUCT

58. Employee Conduct and Working Environment

a. Purpose

It is Chippewa County's policy that employees maintain a working environment that encourages mutual respect, promotes civil and congenial relationships among employees, and is free from all forms of harassment and violence.

To ensure orderly operations and provide the best possible work environment, Chippewa County expects employees to follow rules of conduct that shall protect the interests and safety of all employees and the County.

b. General Conduct

Employees shall conduct themselves at all times in such a manner as to reflect favorably upon themselves, the county, and their department. Whether working or not, employees shall avoid any conduct which brings the county into disrepute. The respective employee shall immediately notify their department head of the occurrence should inappropriate conduct occur.

c. Conduct Towards the Public

The County exists to serve the citizens of Chippewa County. Accordingly, it is the fundamental policy of the County that employees treat all persons with courtesy and respect. Employees shall perform their duties attentively and courteously, avoiding rude, threatening, harsh, insulting, profane, insolent or demeaning language, and they shall maintain a professional bearing regardless of provocation to do otherwise. Employees should also refer to and shall comply with the Mutual Respect and Protection Policy.

d. Conduct Towards County or Employees

1. Employees shall treat supervisors, subordinates, and peers with respect. They shall be courteous and civil at all times in their working relationships with one another and in the presence of others.

2. Employees have a right to conduct their work without disorderly or undue interference from other employees. The County prohibits employees from violating this right of their co-workers. This prohibition includes, but is not limited to acts such as:

   a). Unprovoked rude or disrespectful behavior on the part of an employee toward fellow employees, County Board Supervisors, visitors, or other members of the public.

   b). Boisterous or disruptive activity in the workplace or actions that adversely and substantially affect morale, production, or efficiency.

   c). Sexual or other unlawful unwelcome harassment.

   d). Engaging in lurid, inappropriate or sexual behavior on County property.

Attachment: HR Policy Revisions RE Conceal Carry - Weapons FINAL 04-03-2025 (9006 : HR Policy Manual Revision to Conceal Carry Policy -

e). Fighting with or provoking a disturbance among fellow employees that threatens violence in the workplace.

f). Discrimination against others because of race, color, creed, national origin, political preference, sexual preference, age, sex, disability or any other protected classification.

g). Making malicious, false, and harmful statements about others.

h). Publicly disclosing another's private information when not authorized to do so.

e. Unsatisfactory Performance

Unsatisfactory work performance is work-related performance that fails to satisfactorily meet job requirements specified in the employee's job description, work plan or as directed by the supervisor. Employees shall maintain sufficient competency to perform their duties effectively and assume responsibility of their position. Employees shall perform their duties in a manner which maintains efficiency in carrying out the functions and the objectives of the department in a positive and professional manner. Unsatisfactory performance may be demonstrated by a lack of knowledge, an unwillingness or inability to perform assigned tasks, a failure to conform to work standards established for the position, or a failure to take appropriate action when required.

f. Compliance with Policies, Laws and Regulations

Employees shall observe and obey all County policies, ordinances, departmental policies, procedures and rules and state and federal laws, regulations and administrative rules. Violation or disregard of any County Ordinance, County policy, departmental policy, departmental procedure, state or federal Laws, or administrative rules or regulations is prohibited.

g. Unlawful Orders

No Supervisor shall knowingly issue any order that is in violation of any law, ordinance, policy or departmental rule.

h. Compliance with Unlawful Orders

Compliance with an unlawful order is never a defense for an unlawful action; therefore, no employee is required to follow any order that is in violation of federal or state law, or county ordinance. Employees who believe they have received an unlawful order shall promptly bring the matter to the attention of the supervisor, the person issuing the order or the Department Head.

i. Confidential Materials

Employees are responsible for assuring the security of confidential material in their possession and similarly maintaining the security of County-provided equipment. Employees concerned for the security of any work area or equipment shall inform their supervisor of such concerns.

j. Loitering

Chippewa County prohibits loitering, sleeping or engaging in unauthorized personal business on County premises.

Attachment: HR Policy Revisions RE Conceal Carry - Weapons FINAL 04-03-2025 (9006 : HR Policy Manual Revision to Conceal Carry Policy -

k. Use of County Postal Address

Employees are prohibited from using the County Postal Address for any personal or non-work related circumstances, including use as a primary mailing address for the purposes of mail, benefits, deliveries, etc. Use of the County Address shall be for work related activities only.

l. Use of County Property

Employees are prohibited from using County equipment or property for any personal or non-work related events and such equipment or property shall not be removed from the County premises. This provision is not intended to interfere with any other Policy or Ordinance (such as use of county vehicles, IT Policy). Unauthorized, improper, willful or negligent misuse of County equipment or property including facilities, supplies, telephone, mail service, etc., that may or may not lead to damage is prohibited.

m. Unacceptable Conduct

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace and therefore the list of examples below is not all-inclusive.

1. Insubordination, which is defined as an unwillingness, refusal or disregard to carry out a directive from a supervisor. Insubordination is also defined as disrespectful behavior toward a supervisor.

2. Falsification of timekeeping, reports or any other County records.

3. Falsification of information to secure employment with Chippewa County.

4. Leaving the job without permission, or job abandonment.

5. Excessive tardiness, absenteeism or absence without notice.

6. Frequent absences from an employee's work area due to personal conversations, personal visitors or long breaks.

7. Poor management of an employee's Paid Time Off (PTO) bank balance that results in an employee being unpaid without approval by the Department Head and the Human Resources Director.

8. Falsifying or refusing to give testimony when accidents are being investigated.

9. Dishonesty in the performance of duties.

10. Making false or malicious statements with the intent to harm or destroy the reputation, authority or official standing of an individual or organization.

11. Theft or destruction of County equipment or property.

12. Unauthorized possession or removal of the County's or another employee's private property.

13. Unauthorized use of County-owned or leased equipment or property.

Attachment: HR Policy Revisions RE Conceal Carry - Weapons FINAL 04-03-2025 (9006 : HR Policy Manual Revision to Conceal Carry Policy -

14. Dissemination or disclosure of confidential material or information, except to persons specifically authorized by law or policy to receive the same.

15. Unauthorized release or disclosure of information required to be kept confidential by Federal Law, Wisconsin Statutes, Administrative Rules or Regulations or by County Policy.

~~16. Possession of dangerous or unauthorized materials in the workplace, such as explosives, tear gas, or firearms. Possession and use of Pepper spray in a defensive manner and that complies with the laws of the State of Wisconsin and has a safety feature designed to prevent accidental discharge shall be permissible.~~

16~~7~~. ~~Carrying and/or use of any object as a weapon on County premises, except for law enforcement personnel or as defined in Wis. Stat. §175.60(15m).~~ Except as provided in Chippewa County Ordinance §2-462(b)(2), no person shall possess, carry, or bear a weapon, whether concealed or unconcealed, or contraband, or any other prohibited item within any county building. County building means the entire building housing the Circuit Court of Chippewa County, located at 711 N. Bridge Street, Chippewa Falls, Wisconsin, or some other temporary location that may be authorized by the court, the buildings housing the Chippewa County Jail and Chippewa County Sheriff's Office, all Chippewa County Highway Department buildings, the building located at 21 E. Spruce Street, and the maintenance shop located at 109 E. Spruce Street.

17~~8~~. Disregard or repeated violations of safety rules and regulations.

18~~9~~. Negligence in observing fire prevention or safety regulations.

19~~20~~. Failure to follow safety requirements, including required protective footwear or safety equipment.

20~~1~~. Failure to report injuries or unsafe conditions.

21~~2~~. Illegal, immoral, disruptive or otherwise improper conduct that adversely and substantially injures or brings the County into disrepute.

22~~3~~. Being arrested or convicted of a crime that is substantially related to the circumstances of the job or licensed activity that the person was hired to perform; or unavailability for work due to incarceration.

23~~4~~. Performing an act that the employee knows is in excess of his/her lawful authority or that he/she knows is forbidden by law to perform in his/her official capacity.

24~~5~~. Engaging in unauthorized personal business such as excessive personal telephone calls and/or email/internet use during regularly scheduled work hours.

25~~6~~. Soliciting, accepting or offering bribes.

26~~7~~. Failure to obtain and maintain a current license or certification as required by law or the County.

27~~8~~. Unauthorized use, lending, borrowing, or duplicating of County keys, fobs or ID cards.

Attachment: HR Policy Revisions RE Conceal Carry - Weapons FINAL 04-03-2025 (9006 : HR Policy Manual Revision to Conceal Carry Policy -

2~~8~~9. Unauthorized access to records, file cabinets, desks, offices, facilities, or computers.

~~30~~29. Engaging in work stoppages or work slow-downs.

3~~0~~1. Inappropriate dress, grooming and/or appearance inconsistent with the Personal Appearance Policy located in Chapter 8 of the Human Resources Policy Manual or other department procedures.

3~~1~~2. Smoking in prohibited areas.

3~~2~~3. Manufacturing, possession, distribution, dispensing, sale, transfer, or use of alcohol, a controlled substance or other illegal drugs, while in the workplace, while on duty, or while operating County-owned vehicles or equipment. This does not prohibit an employee from ingesting a legally obtained prescription drug that was legally issued to the employee.

3~~3~~4. Consumption of alcohol or illegal drugs by an employee while on a paid or unpaid lunch period or while recording the time as time worked as defined in Chapter 3 Section 24 of the HR Policy Manual. Time worked includes time in training, at conferences or other County sponsored events for which an employee is recording time as time worked.

3~~4~~5. Consumption of alcohol or illegal drugs when using a County vehicle, either on or off duty.

3~~5~~6. Reporting to work or remaining on duty when the employee is under the influence or using alcohol, illegal drugs, or any controlled substance, including prescription medications, except when the use is pursuant to the instructions of a licensed health care provider who has advised the employee that the substance does not adversely affect the employee's ability to safely and competently perform his/her job.

n. Right to Search

The County reserves the right to search unlocked and/or publicly used County property at any time without consent. The County may request a search of personal property at the worksite or locked County property assigned to an individual if there is reasonable suspicion that evidence of illegal or prohibited activities resides therein.

o. Off Duty Conduct

An employee may be disciplined for off-duty conduct when there is a connection between the off-duty conduct and the employee's position. Employees are expected to display appropriate behavior and conduct off-duty. Inappropriate off-duty behavior/conduct can reflect poorly on the County.

(Section 58 adopted by the County Board 12/11/18)

Attachment: HR Policy Revisions RE Conceal Carry - Weapons FINAL 04-03-2025 (9006 : HR Policy Manual Revision to Conceal Carry Policy -

CHAPTER 7 – HEALTH, SAFETY AND SECURITY

68. Conceal/Carry

~~Employees may not, at any time while on any property owned, leased or controlled by Chippewa County, possess or use any weapon, except for law enforcement personnel, and except as provided in Wis. Stat. §175.60(15m). Weapons include, but are not limited to, guns, knives or swords with blades over four inches in length, explosives, and any chemical whose purpose is to cause harm to another person.~~

Except as provided in Chippewa County Ordinance §2-462(b)(2), no person shall possess, carry, or bear a weapon, whether concealed or unconcealed, or contraband, or any other prohibited item within any county building.

~~The conceal and carry prohibition policy does not apply to an individual who, within the normal scope of the individual's employment, is required to use a device that is, or would be considered, a weapon and who is authorized to use such a device by the employee's department head or by the department head in which the device is used (i.e. law enforcement or as define in Wis. Stat. §175.60(15m)).~~

(Section 68 adopted by the County Board 1/8/19)

Attachment: HR Policy Revisions RE Conceal Carry - Weapons FINAL 04-03-2025 (9006 : HR Policy Manual Revision to Conceal Carry Policy -

Chippewa County
Department of Administration
Human Resources Division

Human Resources Policy Manual

County Board Action/History

Adopted by the County Board 11/13/2012 and effective 1/1/2013

Revised and amended by the County Board on the following dates:

05/14/2013; 08/13/2013; 12/10/2013; 03/11/2014; 05/12/2014; 12/09/2014; 12/08/2015; 03/14/2017; 04/11/2017; 03/13/2018; 11/06/2018; 12/11/2018; 01/08/2019; 07/09/2019; 09/10/2019; 10/08/2019; 11/11/2019; 11/10/2020; 09/13/2022; 11/08/2022; 12/13/2022; 09/12/2023; 06/11/2024; 01/14/2025

**** PROPOSED REVISIONS ****

43. Care Navigation or Preferred Provider Incentive 2

86. Pets in the Workplace 4

Attachment: HR Policy Manual Ch 1-8 Care Navigation & Pets FINAL 06-26-2025 (9081 : HR Policy Revisions - Care Navigation & Pets in the

CHAPTER 5 – BENEFITS

43. Care Navigation or Preferred Provider Incentive

a. Purpose

Chippewa County may offer the use of a care navigation service provider that gives insight into health care costs in an effort to empower health plan members to become better consumers. In addition, Chippewa County may also offer an additional provider network that includes high value (low cost high quality) providers in and outside of the Chippewa Valley. In some cases, the County may ~~also~~ establish a financial incentive for the employee if a health plan member uses a specific high value, high quality medical provider. The purpose of this policy is to provide guidelines on the incentive, if the employee uses an approved ~~offered by the~~ medical provider.

b. Eligibility

All Chippewa County health plan members are eligible. ~~to use the care navigation services.~~

If an incentive is available for a procedure at an approved medical provider, the employee is eligible to be paid if the employee is enrolled in the County's healthcare benefit plan and they are active in Chippewa County's payroll system at the time of payment according to our normal incentive process as defined below. If an employee is terminated from Chippewa County's payroll system, which typically occurs the week of the last pay check, the employee is not eligible for the incentive.

For example, if someone has a qualifying procedure in July and the care navigation service provider or provider network gives Chippewa County written validation of the service on September 2nd, the incentive payment would be scheduled no later than the last paycheck in the month of September. If the employee is no longer active in the payroll system by the last paycheck in September, the employee is not eligible for the incentive.

c. Incentive Amounts

Incentive amounts shall be established by the County Administrator, after consultation with the care navigation service provider or provider network and the County's~~,~~ benefits consultant and Human Resources Director. Not all care navigation medical provider or provider network recommendations are incentivized. Services may be incentivized if there is a substantial difference in the cost of care from one provider to another and the provider is a high value, high quality medical provider as determined by the care navigation provider, provider network and/or benefits consultant. In some cases, the provider to be incentivized may not be the lowest cost provider in the area, but the one that has the best value (evaluating both quality and cost).

Incentive amounts may be changed at any time by the County Administrator, after consultation with the care navigation service provider, provider network, benefits consultant and Human Resources Director.

Incentive amounts shall be provided in a list and available on the Employee Portal under the Benefits tab. If the incentive amounts change, an updated list will be provided on the Employee

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Portal and an email shall be sent to all employees including the effective date of the change. It is the employee's responsibility to share the incentive amounts with their dependents.

Employees are not required to use the incentive eligible providers offered by the care navigation provider or provider network. However, employees will only receive an incentive if an incentive eligible provider is used and the employee completes the Incentive Request ~~process~~ procedure outlined and provided on the Employee Portal.

~~d. Incentive Request~~

~~If an employee or dependent has a need for a medical provider service, they shall contact the care navigation service provider prior to scheduling a medical appointment in order to determine if there is a provider with an incentive. The care navigation service provider contact information is located on the Employee Portal. If the employee or dependent selects a service provider with an established incentive, the employee or dependent is required to contact the care navigation provider again after the date of service to confirm the visit and complete a survey about the care and the provider. The care navigation service provider will notify Chippewa County Human Resources in writing once the service has been received and confirmed and they will provide Chippewa County Human Resources with a monthly report that includes the date of service and incentive amounts to be paid.~~

~~An employee shall not be paid an incentive simply by going to a provider on the incentive list. The employee or dependent is required to complete the survey after the care has been received regarding the care and the medical provider. Chippewa County Human Resources is required to receive validation in writing via a monthly report from the care navigation service provider in order to process the payment. The report will validate the procedure was performed by an approved medical provider.~~

~~Exception: If an employee or dependent is referred by Chippewa County's advance primary care clinic, it is permissible for the clinic to send the information to the care navigation service provider on behalf of the employee or dependent and be eligible for the incentive. The employee or dependent is still required to make a follow up call after the medical services have been received to confirm the visit and complete a survey about the care and medical provider. The employee or dependent's procedure is still required to be validated in writing on the monthly report provided to Chippewa County by the care navigation service provider.~~

e. Payment

The Human Resources Division will validate the information received by the care navigation service provider or the provider network and submit the incentive amount to the Finance Division to be paid no later than the last paycheck of the month the report is received by the care navigation provider or the provider network. For example, if an employee has an MRI in April and Human Resources receives written confirmation from the care navigation service provider or provider network of that service on the June 2nd monthly report, the employee shall receive the cash incentive payment (less payroll taxes) no later than the last paycheck in June.

(Section 43 adopted by the County Board 09/12/2023)

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CHAPTER 8 – WORKPLACE POLICIES

86. Pets in the Workplace

a. Purpose

Chippewa County is responsible for assuring the health and safety of all employees. In keeping with this objective, animals, reptiles, birds and employee's pets are prohibited in all County buildings, except as otherwise provided under this policy .

b. Service Animals for Employees

If an employee with a disability requires the assistance of a "service animal" as defined by Wis. State Statute 106.52(1)(fm), an exception may be made after consultation and approval of the Human Resources Director or designee. A service animal may accompany an employee with a disability at work if it is deemed to be an acceptable and reasonable accommodation under the Americans with Disabilities Act (ADA). An emotional support animal and comfort animal that is not trained to work or perform a task in support of a disability does not qualify as a service animal under this policy, and is therefore prohibited.

If the service animal is approved by the Human Resources Director or designee, the employee will be permitted to bring a service animal to the office, provided that the animal's presence does not create any health concerns or is a danger to others. The care of the service animal is solely the responsibility of the employee. Employees are responsible for the following:

1. Keeping service animals under control at all times.

2. Any clean-up or damage to County property by their service animal.

3. Providing documentation proving the animal is up to date on vaccinations.

4. Having comprehensive liability insurance covering potential injuries.

5. Having a way to transport the animal in the event it creates a health concern or is a danger to others at work.

c. Service Animals for Visitors

For visitors of the County, a "service animal" as defined by Wis. State Statute 106.52(a)(fm) is permitted in County buildings. A visitor's service animal may accompany an individual with a disability to all areas of County facility where the public is normally allowed to go. An individual with a disability may not be segregated from other visitors. County employees may not ask about the person's disability, require medical documentation, require a special identification card or training documentation for the animal, or ask that the animal demonstrate its ability to perform the work or task.

It is acceptable for County employees to ask the visitor if the service animal is required to accompany them because of a disability. If the visitor says yes, then it is acceptable to ask what work or task the service animal has been trained to perform to assist with the disability. If the visitor does not have a disability or the animal is not trained to perform a task, the employee is encouraged to explain to the visitor that Chippewa County does not permit pets, comfort

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animals or emotional support animals in the building. The employee may instruct the visitor to remove the animal from the County facility before providing them County services.

If it is a service animal, t~~T~~he service animal must be harnessed, leashed, or tethered, unless these devices interfere with the service animal's work or the individual's disability prevents using these devices. The owner must ensure the immediate clean up and disposal of animal waste.

A person with a disability may be asked to remove his or her service animal from a County facility if:

1. The service animal is out of control and the owner does not take immediate, and effective action to control it.

2. The service animal's behavior poses a threat to the health or safety of others.

3. The service animal is not housebroken.

If an employee has concerns or problems regarding a service animal, the employee should:

1. Talk to the pet's owner to determine whether the concern or problem can be resolved immediately.

2. Contact his or her manager for assistance.

3. Consult the Human Resources Division.

d. Service Dogs in Training for Visitors

Wisconsin law allows service dogs in training in facilities open to the public. Service dogs in training must wear a harness or leash and special cape and the trainer must present credentials for the dog issued by a school for dog training.

e. Law Enforcement

The Sheriff's Department is permitted to have an animal or the law enforcement K-9 in all County buildings and County vehicles during the time period in which law enforcement is carrying out its official duties.

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STATEMENT OF EXPLANATION
COUNTY ADMINISTRATOR APPOINTMENT - CRIMINAL JUSTICE COLLABORATING COUNCIL

County Administrator Appointment to Statutory Commissions and Boards

I, Andy Albarado, appoint, subject to County Board confirmation, Melissa Bishop, to the Criminal Justice Collaborating Council as authorized under Sec. 2-84(d)(2) of the Code of Ordinances. Melissa will fill the seat vacated by Nichole Wallsh. The term will expire April 21, 2026.

Dated this 9th day of September, 2025

Andy Albarado
County Administrator