# CHIPPEWA COUNTY

## EXECUTIVE COMMITTEE

## REGULAR MEETING

## SEPTEMBER 2, 2025

## CHIPPEWA COUNTY COURTHOUSE, RM 302

## 4:00 PM

### 1. CALL TO ORDER

Chair Hull called the meeting to order at 4:00 p.m.

### 2. 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 | |
| Peter Gehring | Chippewa County | District 4 | Present | |
| Charles Bomar | Chippewa County | District 12 | Present | |
| Joel Seidlitz | Chippewa County | District 9 | Present | |

Others Present: Andy Albarado, Traci Bremness, Toni Hohlfelder, Leah Simington, Todd Pauls, Brady Seidlitz, Mary Nelson, Jordan Hallingstad, Paul Brenner, Bobbie Jaeger, Andy Bauer, Travis Hakes

### 3. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

### 4. CONSENT AGENDA

| | |
|---|---|
| **RESULT:** | **APPROVED [UNANIMOUS]** |
| **MOVER:** | Charles Bomar, District 12 |
| **SECONDER:** | Peter Gehring, District 4 |
| **AYES:** | Hull, Bergeron, Gehring, Bomar, Seidlitz |

1. Approve the Agenda

2. Approve the Minutes

   Executive Committee - Regular Meeting - Aug 19, 2025 4:00 PM

3. Schedule Next Meeting Date - September 16, 2025

### 5. REPORTS

1. Finance Update (2nd Quarter) - Leah Simington
   Simington reviewed the second quarter financials.

| | | |
|---|---|---|
| **RESULT:** | **REVIEWED** | **Next: 9/9/2025 6:00 PM** |

### 6. UPDATES, ANNOUNCEMENTS, AND CORRESPONDENCE

**A. County Board Chair Report**

**B. County Administrator Operation Report**

1. County Board Supervisor Contact Information on New County Website - Andy Albarado

   Albarado explained the County is in the process of implementing a new website and asked for guidance from the committee on the amount of personal contact information that should be included on our new website for County Board Supervisors. The committee agreed to include their personal phone number and county email address.

| | |
|---|---|
| **RESULT:** | **DISCUSSED** |

## 7. BUSINESS ITEMS

1. Resolution to Establish Health Insurance Plan Funding for 2026 - Andy Albarado

   Albarado explained his recommendation for 2026 is to change the health insurance plan design from a two-tiered structure to a four-tiered structure and to establish employee premium contributions as follows: $30 for single, $150 for employee plus spouse, $124 for employee plus child(ren) and $212 for family. The HRA amount and the actual plan design is staying the same.

| | | |
|---|---|---|
| **RESULT:** | **FORWARD TO COUNTY BOARD [UNANIMOUS]** | **Next: 9/9/2025 6:00 PM** |
| **MOVER:** | Charles Bomar, District 12 | |
| **SECONDER:** | Jason Bergeron, District 7, Vice-Chair | |
| **AYES:** | Hull, Bergeron, Gehring, Bomar, Seidlitz | |

2. The Executive Committee 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).

   The committee convened to closed session at 4:35 p.m. The following individuals were present: Andy Albarado, Leah Simington, Todd Pauls, Brady Seidlitz, Traci Bremness, All County Board Supervisors, Outside Insurance Defense Counsel from Crivello, Nichols & Hall, Staff representatives from Chippewa County DHS and WRRWC.

| | |
|---|---|
| **RESULT:** | **APPROVED [4 TO 1]** |
| **MOVER:** | Charles Bomar, District 12 |
| **SECONDER:** | Peter Gehring, District 4 |
| **AYES:** | Hull, Bergeron, Gehring, Bomar |
| **NAYS:** | Seidlitz |

The Committee will reconvene to open session and continue with the agenda.

The committee reconvene to open session at 5:13 p.m.

| | |
|---|---|
| **RESULT:** | **APPROVED [UNANIMOUS]** |
| **MOVER:** | Charles Bomar, District 12 |
| **SECONDER:** | Peter Gehring, District 4 |
| **AYES:** | Hull, Bergeron, Gehring, Bomar, Seidlitz |

## 8. AGENDA ITEMS FOR FUTURE CONSIDERATION

## 9. ADJOURN

The meeting adjourned at 5:14 p.m.

| | |
|---|---|
| **RESULT:** | **APPROVED [UNANIMOUS]** |
| **MOVER:** | Charles Bomar, District 12 |
| **SECONDER:** | Joel Seidlitz, District 9 |
| **AYES:** | Hull, Bergeron, Gehring, Bomar, Seidlitz |

# CHIPPEWA COUNTY

## EXECUTIVE COMMITTEE

## REGULAR MEETING

## AUGUST 19, 2025

## CHIPPEWA COUNTY COURTHOUSE, RM 302

## 4:00 PM

### 1. CALL TO ORDER

Chair Hull called the meeting to order at 4:00 p.m.

### 2. 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 | |
| Peter Gehring | Chippewa County | District 4 | Present | |
| Charles Bomar | Chippewa County | District 12 | Present | |
| Joel Seidlitz | Chippewa County | District 9 | Present | |

Others Present: Andy Albarado, Traci Bremness, Deb Blevins, Todd Pauls, Toni Hohfelder

### 3. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

### 4. CONSENT AGENDA

| | |
|---|---|
| **RESULT:** | **APPROVED [UNANIMOUS]** |
| **MOVER:** | Charles Bomar, District 12 |
| **SECONDER:** | Jason Bergeron, District 7, Vice-Chair |
| **AYES:** | Hull, Bergeron, Gehring, Bomar, Seidlitz |

1. Approve the Agenda

2. Approve the Minutes

   Executive Committee - Regular Meeting - Aug 5, 2025 4:00 PM

3. Schedule Next Meeting Date - September 2, 2025

### 5. REPORTS

### 6. BUSINESS ITEMS

1. Resolution to Disallow Claim of Matthew Koxlien - Deb Blevins
   Blevins explained it is the recommendation of WMMIC our liability insurance carrier that we disallow the claim.

| | |
|---|---|
| **RESULT:** | **APPROVED [UNANIMOUS]** |
| **MOVER:** | Jason Bergeron, District 7, Vice-Chair |
| **SECONDER:** | Peter Gehring, District 4 |
| **AYES:** | Hull, Bergeron, Gehring, Bomar, Seidlitz |

2. Resolution to Disallow Claim of Brian Burce - Deb Blevins
   Blevins explained it is the recommendation of WMMIC, our liability insurance carrier, that we disallow the claim.

| | |
|---|---|
| **RESULT:** | **APPROVED [UNANIMOUS]** |
| **MOVER:** | Charles Bomar, District 12 |
| **SECONDER:** | Jason Bergeron, District 7, Vice-Chair |
| **AYES:** | Hull, Bergeron, Gehring, Bomar, Seidlitz |

3. Resolution Delegating the Authority to Enter into Settlement Agreements with Opioid Defendants to the Chippewa County Administrator – Andy Albarado
   Albarado explained this is a recommendation from our outside attorneys representing the opioid settlements. Delegating authority to sign off on these settlements quicker will make the process more efficient as they have short timelines to turn these around once we are initially notified.

| | | |
|---|---|---|
| **RESULT:** | **FORWARD TO COUNTY BOARD [UNANIMOUS]** | **Next: 9/9/2025 6:00 PM** |
| **MOVER:** | Jason Bergeron, District 7, Vice-Chair | |
| **SECONDER:** | Charles Bomar, District 12 | |
| **AYES:** | Hull, Bergeron, Gehring, Bomar, Seidlitz | |

## 7. UPDATES, ANNOUNCEMENTS, AND CORRESPONDENCE

### A. County Board Chair Report

### B. County Administrator Operation Report

## 8. AGENDA ITEMS FOR FUTURE CONSIDERATION

## 9. ADJOURN

The meeting adjourned at 4:11 p.m.

| | |
|---|---|
| **RESULT:** | **APPROVED [UNANIMOUS]** |
| **MOVER:** | Joel Seidlitz, District 9 |
| **SECONDER:** | Jason Bergeron, District 7, Vice-Chair |
| **AYES:** | Hull, Bergeron, Gehring, Bomar, Seidlitz |

# Finance Update

January-June 2025 (Pre-Audited)

Leah Simington, Finance Director

**Executive Committee – September 2, 2025**

**County Board – September 9, 2025**

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## 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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## 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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## 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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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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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

| | | Revenue | | | Expense | | | Actuals |
|---|---|---|---|---|---|---|---|---|
| Fund | Description | Budget | Actual | % Collected | Budget | Actual | % Spent | 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

| | | Revenue | | | Expense | | | Actuals |
|---|---|---|---|---|---|---|---|---|
| Fund | Description | Budget | Actual | % Collected | Budget | Actual | % Spent | 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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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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CHIPPEWA COUNTY
Est. 1848
WISCONSIN

# Department of Administration

Andy Albarado, County Administrator

August 26, 2025

TO: Executive Committee

FR: Andy Albardo

RE: New County Website – County Board Supervisor Contact Information

Chippewa County is in the process of designing and implementing a new website. The goal is for the new website to go live in October 2025. The team is currently in the final stages of determining the overall design and content to be included in our new site.

We are looking for guidance from the Executive Committee on what contact information should be available online for our County Board Supervisors.

Currently on our website we have a page for County Board Supervisors, and it lists each of our members along with their home address, personal phone number and county email address.

Here are a few options of what we could include on our new website:

a. Continue to provide the same information we currently have online – name, home address, personal phone number and county email address

b. Provide only name, personal phone number and county email address

c. Provide only name and county email address

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

**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

**09/2/2025** **Executive Committee**
**RESULT:** **FORWARD TO COUNTY BOARD [UNANIMOUS]** **Next: 9/9/2025 6:00 PM**
**MOVER:** Charles Bomar, District 12
**SECONDER:** Jason Bergeron, District 7, Vice-Chair
**AYES:** Hull, Bergeron, Gehring, Bomar, Seidlitz

Approved as to Form:

Todd A. Pauls
Todd A. Pauls, Corporation Counsel 8/25/2025

Leah Simington
Leah Simington, Finance Director 8/25/2025

Andy J. Albarado
Andy J. Albarado, County Administrator 8/26/2025