



Executive Committee Meeting
Wednesday, May 4, 2022 – 8:00 a.m.
Barron County Government Center – Room 2151
335 East Monroe Avenue – Barron, Wisconsin 54812

AGENDA

1. Call to Order
2. Public Meeting Notification
3. Special Matters and Announcements (Non-Action Items)
4. Approve Agenda
5. Public Comment
6. Approve Minutes of April 6, 2022
7. Resolution – Withdraw from the Aging and Disability Resource Center of Barron, Rusk and Washburn Counties Intergovernmental Agreement
8. Resolution – To Create the Aging and Disability Resource Center of Barron and Rusk Counties
9. Resolution – Requesting Elimination of Badger Care Eligibility Cliff
10. Changes to Barron County Rules & Procedures
11. Changes to Barron County Personnel Policy Handbook
12. Fixed Asset Policy
13. Barron County Exposure Control Plan – OSHA Bloodborne Pathogens Standard
14. Staff Reports & Updates
 - a. Highway Pay Compression
 - b. Credit Card Fees Paid by Employees
 - c. Special Prosecutor for District Attorney’s Office Update
 - d. WCA Annual Resolutions
 - e. Management’s Discussion & Analysis (MD & A)
 - f. Sheriff Department – Payment for Apple Watch
15. Review Voucher Edit Lists
16. Suggestions for Future Agenda Items

Continued on Page 2

PLEASE CALL 715-537-6841 IF YOU ARE UNABLE TO ATTEND

cc: Okey, Horstman, Hanson, Thompson, Heinecke, McRoberts, Rindsig, Bartlett, Buchanan, Administrator, Corp Counsel, HR Director, Finance Director, Treasurer, Website & 3 Public Postings

Any person with a qualifying disability under the Americans with Disabilities Act and requires the meeting or materials at the meeting to be in an accessible format must contact the County Clerk’s office at 715-537-6200 at least 24 hours prior to the meeting so that arrangements can be made to accommodate your request.



Executive Committee Meeting
Wednesday, May 4, 2022 – 8:00 a.m.
Barron County Government Center – Room 2151
335 East Monroe Avenue – Barron, Wisconsin 54812

AGENDA

17. Set Date for Next Meeting
18. Health Insurance Data
 - a. The Executive Committee may go into closed session pursuant to Section 19.85(1)(f) for the purpose of considering financial, medical, social or personal histories, or disciplinary data, or considering specific personnel problems
 - b. Return to Open Session
 - c. Take Any Necessary Action
19. Adjournment

NOTICE OF POSSIBLE QUORUM

It is possible that a quorum of the County Board or another Barron County committee, including the Highway Committee, may be in attendance. It is not intended for this meeting to include any other committee other than the Executive Committee unless specifically posted as such. There will not be any formal discussion or any official action taken of any pending or future matters pertaining to Barron County under the authority of any committee, including the Highway Committee, at this meeting other than the Executive Committee as posted on this agenda.

PLEASE CALL 715-537-6841 IF YOU ARE UNABLE TO ATTEND

cc: Okey, Horstman, Hanson, Thompson, Heinecke, McRoberts, Rindsig, Bartlett, Buchanan, Administrator, Corp Counsel, HR Director, Finance Director, Treasurer, Website & 3 Public Postings

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Administrator's Memo
Executive Committee Meeting
Wednesday, May 4th, 2022 8am, RM 2151
Barron County Government Center
Drafted 3-27-2022
Administrator French

J.F./w.c.

#7. Resolution - Withdraw from ADRC Barron, Washburn, Rusk, Intergovernmental Agreement:

It is my recommendation that ADRC Director Jako take the lead regarding this resolution and the necessity to pass it. Chair Okey may also want to provide relevant information pertaining to this event.

I support Barron County's withdrawal from the existing consortium agreement.

#8. Resolution to Create the Aging Disability Resource Center for Barron and Rusk Counties:

Passage of this Resolution would create a two County, Barron/Rusk consortium. I fully realize that there are budgetary constraints and challenges with this consortium however, I trust Jen, Heidi and Jodi to be able to overcome this constraint. As in item #7 above it's my opinion that Jennifer should take the lead on this Agenda item.

I recommend passage of this resolution.

#9. Resolution Requesting Elimination of Badger Care Cliff:

This resolution was passed last year and is being brought back based on the number of other Counties that have, now, passed similar resolutions. Also, this resolution needs to be passed by this Committee, and the County Board, at the May meeting, so it can be forwarded onto WCA for inclusion in their Annual Meeting Resolutions for presentation to the State.

I recommend passage of this resolution.

#10. Changes to Barron County Rules and Procedures:

As we do with every new election cycle we update the County Board Rules and Procedures book which, Mr. Muench can provide details on.

My recommendation is to present this to the full Board at the May meeting and hold-over approval, as required by our Rules and Procedures to the June meeting and then approve at the June meeting.

I recommend these changes.

#11. Changes to Barron County Personnel Handbook:

Similar to the Rules and Procedures a bi-annual update of this document occurs. Rachael can provide additional information at the meeting and I recommend approval.

#12. Fixed Asset Policy:

Jodi will take the lead on this change but, bottom-line we need to increase the capitalization threshold for fixed assets recorded in the financial statements. This change has been vetted, and recommended by our outside audit firm, CliftonLarsonAllen. I must confess that I do have my concerns with this change, based, on prior history here at Barron County. However, we do have a much higher internal control structure at this time versus, 30 years ago.

#13. Barron County Exposure Control Plan - OSHA Bloodborne Pathogens Standard:

Similar to items #10 and #11., this policy needs to be updated periodically and I recommend doing so. This is a normal and recurring update to this policy.

#14. Staff Reports and Update:

a. Highway Pay Compression:

Earlier in April it came to HR Director Richie's attention that two employees at the Hwy Department who should have qualified for the 10 year pay compression adjustment as previously approved by the County Board did not properly receive such an adjustment. This will be addressed immediately and be retroactive to 1-1-2022, with a projected total cost of less than \$1,800.00. This inadvertently occurred because their full-time hire date was used instead of the, correct, original seasonal hire date. I apologize this error occurred but it was completely accidental.

b. Credit Card Merchant Processing Fees Paid by Employees:

When I was approving the March Employee Expense Reimbursement Reports HR/Benefits/Payroll Advisor Charl Kucko pointed out that merchants are now adding their credit card merchant processing fees, of 2% to 4% to their bills. This is an additional cost of the County doing business.

c. Update Resolution Approving Special Prosecutor in the DA's Office:

At the April County Board meeting Supervisor Bartlett and Supervisor Olson expressed their concern as to the County's 50/50 cost share for this endeavor. I would like to point out when this occurs the State does pay the full cost of the person in question's payroll costs when they are on deployment. So, the State agreeing to the 50/50 cost share is an additional cost burden to the State.

d. WCA Annual Resolutions:

These are due to WCA no later than Monday June, 20th and I hope to send them the Badger Care Cliff Resolution as proposed in this Agenda. If there are additional resolutions we need to pass please let me know ASAP. Thank you.

- e. *Management Discussion and Analysis:*
This annual document has been completed by Jodi and I will let her expand upon and explain.

- f. *Sheriff's Department Reimbursement of an Apple Watch:*
I am approving a Sheriff's Department reimbursement of \$368.20 to Deputy Hughes as a result of her diving into the water to save the individual stranded in Prairie Lake. It is my opinion that although, strictly, outside of our reimbursement policy it is necessary due to the emergent situation, the necessity to save a life, it was in the line of duty and this is an extreme event.

#15. Voucher Edit Lists:

These are included in the packet

#16. Suggestions for Future Agenda Items:

ATV/UTV Ordinance

Increase in Medical Examiner fees

Commitment of Fund 201 for Out of County Prisoner Revenue & Jail Assessment Fees

#17. Set Next Meeting Date:

Wednesday June 1st, 8am

#18. Closed Session Health Insurance Data:

As we have discussed in prior meetings Tim Deaton , from Horton Group, will be present to discuss HIPAA protected Health Insurance Information which we should do in a closed session. Included with the packet is the information we will review and discuss in open session.

<G:\google\googledocs\2022-5-4 Exec Update.docx>



EXECUTIVE COMMITTEE MEETING

WEDNESDAY, APRIL 6, 2022 – 8:00 AM

Barron County Government Center – 2151
335 East Monroe Avenue - Barron, Wisconsin 54812

Minutes

MEMBERS PRESENT IN PERSON: Louie Okey, Stan Buchanan, Dale Heinecke, Jerry McRoberts, Russell Rindsig, Burnell Hanson, Karolyn Bartlett, Don Horstman, Marv Thompson

STAFF PRESENT IN PERSON: Administrator Jeff French, Corp Counsel John Muench, Treasurer Vonnie Ritchie, Sheriff Chris Fitzgerald, County Clerk DeeAnn Cook. DA Wright through DA position

OTHERS PRESENT: Bob Rogers, Ruth Erickson, Amanda Kohlen, Pattie Greene

CALL TO ORDER AND PUBLIC NOTIFICATION: Chair Okey called the meeting to order at 8AM. Compliance with public notification was stated by French.

SPECIAL MATTERS AND ANNOUNCEMENTS - French mentioned that the Property Committee agreed to apply for kayak and canoe signage for Red Cedar River Bridges and updated the Committee on the \$80M bonding at St Croix County.

APPROVE AGENDA: Motion: (Bartlett / McRoberts) to approve. Carried.

PUBLIC COMMENT: none

APPROVE THE MINUTES OF MARCH 2, 2022 MEETING: Motion: (Rindsig / Heinecke) to approve as presented. Carried

ASSISTANT DISTRICT ATTORNEY VACANCY - STATE ARPA FUNDS DA Wright provided an update on staffing issues in the DA office. An ADA is being called up for the military which will have a big impact on the office. In addition, another ADA left for another job in the past few weeks. We do have a commitment from a third year law student to fill that position. Use of ARPA funds to help fund position has been researched and it was determined that the state is willing to finance 50% for a special prosecutor to help cover during ADA's deployment. DA is requesting to use some unassigned fund balance to also help fund a special prosecutor to cover vacancy. He has a candidate in mind. **Motion: (Hanson / Horstman)** to approve allocation of \$40k per year with a total of \$80k out of unassigned fund balance to cover half of cost of a temporary Special Prosecutor to cover vacancy and forward on to County Board. Carried

OUT OF COUNTY PRISONER REVENUE French and Fitzgerald provided information. French recommends setting up a sinking fund that will accrue interest. Fund to be used solely for fixed asset repairs. **Motion: (Buchanan / Rindsig)** to approve setting forth a sinking fund for fixed assets improvements to be completed at the Justice Center. Carried.

FUNDING FOR MUD LAKE SNOWMOBILE ACCESS - \$1,500 French - Property Committee authorized funds to be taken out of contingency fund to help construct boardwalk at Mud Lake. **Motion: (Hanson / Thompson)** to approve taking funds out of contingency fund. Carried.

NATIONWIDE 457B FIXED INDEXED ANNUITY CONTRACT French - we have several retirement opportunities that people can invest in, this one allows both a fixed annuity option and increases in the stock market leveled out over a

predetermined period of time. This is no cost to the county. **Motion: (McRoberts / Heinecke)** to approve having administrator sign an agreement and add this to the list of benefits. Carried.

2021 OVERDRAFTS - Busch provided information, list in packet. There are only two small overdrafts

Motion: (Bartlett / Rindsig) to approve overdrafts. Carried

FAIR HOUSING PROCLAMATION - Proclamation is in the packet **Motion: (Thompson / Hanson)** to approve Proclamation. Carried.

RESOLUTION – AUTHORIZING THE ENCUMBRANCE OF AN AMOUNT NOT TO EXCEED \$3.5M OF AMERICAN RESCUE PLAN ACT (ARPA) FUNDING FOR THE BARRON COUNTY HOUSING AUTHORITY REHABILITATION OF APARTMENT COMPLEXES - Okey, French and Busch provided information. Spreadsheet indicating where funds are slated to be spent was projected. Discussion. **Motion: (Thompson / Heinecke)** to approve resolution. Carried.

MID-TERM RECRUITMENT - COUNTY CLERK - French informed the committee that recruitment will begin.

STAFF REPORTS & UPDATES

A. 2021 Expenditures - projected graphs - details provided by French

B. Blood Drive Statistics - very successful, statistics in packet

C. Highway Limited Term / Summer Help Wages - recruitment in process

D. Badger Care Cliff Resolutions (WCA Annual Meeting) *future agenda item*

E. Tax Deed Property (Parcel ID#026-3000-25-050) - Muench informed committee that neighboring landowner is interested in purchasing property

REVIEW VOUCHER EDIT LISTS - edit lists on table

SUGGESTIONS FOR FUTURE AGENDA ITEMS:

- Badger Care Cliff Resolutions
- Closed session with Tim Denton from Horton Group

2023 STOP LOSS INSURANCE RENEWAL - TOKIO MARINE IN CONNECTION WITH NEAR SITE CLINIC

Motion: (Bartlett / Thompson) to go into closed session pursuant to Section 19.85(1)(e) for the purpose of deliberating or negotiating purchase of public properties, investing public funds, other specific business, or whenever competitive or bargaining reasons require a closed session. Included in closed session French, Muench, Busch, R. Richie via phone and all board members present. Carried on a roll call vote with all present voting yes. *French took minutes for the remainder of the meeting.*

Return to Open Session: Horstman/Bartlett - carried

No action taken in open session

9.28am declared adjourned by unanimous consent - Chair Okey

Respectfully Submitted,

DeeAnn Cook, Barron County Clerk

Minutes are not official until approved by the Executive Committee at their next meeting.

**WITHDRAW FROM THE AGING AND DISABILITY RESOURCE CENTER OF
BARRON, RUSK AND WASHBURN COUNTIES INTERGOVERNMENTAL
AGREEMENT**

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1
2 **WHEREAS**, in 2009, the Barron County Board entered into an Intergovernmental
3 Agreement forming the ADRC of Barron, Rusk and Washburn Counties; and
4

5 **WHEREAS**, the Director of the Wisconsin Department of Health Services' Bureau
6 of Aging and Disability Resources has set a goal to integrate Aging services and ADRCs
7 across the State of Wisconsin; and
8

9 **WHEREAS**, the Greater Wisconsin Agency on Aging Resources, Inc. (GWAAR)
10 has expressed support of an integrated model; and
11

12 **WHEREAS**, ADRCs serve intellectually and physically disabled adults and aging
13 populations; and
14

15 **WHEREAS**, Barron County is seeking to meet the express State goal of service
16 integration for Aging services and ADRC target populations and seeks county partners to
17 jointly pursue this goal via a regional approach; and
18

19 **WHEREAS**, Rusk County has expressed support for the integrated Aging/ADRC
20 model; and
21

22 **WHEREAS**, Washburn County has expressed opposition to Aging/ADRC
23 integration, supporting co-location only; and

24 **WHEREAS**, this resolution was approved by the Executive Committee on _____ ,
25 20____ , on a vote of _____ , with _____ voting in favor and _____ against.
26

27 **NOW, THEREFORE, BE IT RESOLVED**, that the Barron County Board of
28 Supervisors hereby grants authorization to the Aging/ADRC Director to serve notice to
29 Rusk and Washburn Counties of withdrawal from the tri-county ADRC Intergovernmental
30 Agreement effective 12/31/22.
31

32 **BE IT FURTHER RESOLVED**, that publication of this resolution may occur
33 through posting in accordance with Section 985.02 of the Wisconsin Statutes.
34

BARRON COUNTY RESOLUTION NO. 2022 - _____

**WITHDRAW FROM THE AGING AND DISABILITY RESOURCE CENTER OF
BARRON, RUSK AND WASHBURN COUNTIES INTERGOVERNMENTAL
AGREEMENT**

OFFERED THIS _____ day of _____, 2022.

<p>Number of readings required: One () Two ()</p> <p>Vote required for passage: Majority () 2/3 Entire Board (20) ()</p> <p>Source of funding: Budgeted () General Fund () Grant () Contingency () Other () Details _____</p> <p>Fiscal impact: - Current year total amount: \$ - Future years total amount: \$ - Effect on tax levy – current year - \$ - Effect on tax levy – future years - \$</p> <p>Fiscal impact reviewed by County Finance Department</p> <p>_____ Jodi Busch, Finance Director</p> <p>Approved as to form by:</p> <p>_____ Jeffrey French, Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Louie Okey, Chair Executive Committee</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted () Failed () Tabled ()</p>
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BARRON COUNTY RESOLUTION NO. 2022 - _____

**TO CREATE THE AGING AND DISABILITY RESOURCE CENTER (ADRC)
OF BARRON AND RUSK COUNTIES**

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1
2 **WHEREAS**, Barron and Rusk Counties plan to submit a joint application to the
3 State of Wisconsin, Department of Health Services to create and operate a two county
4 ADRC; and

5
6 **WHEREAS**, the Wisconsin Department of Health Services' Bureau of Aging and
7 Disability Resources has set a goal to integrate Aging and ADRC services across the State
8 of Wisconsin; and

9
10 **WHEREAS**, the Greater Wisconsin Agency on Aging Resources, Inc. (GWAAR)
11 has expressed support of an integrated model; and

12
13 **WHEREAS**, ADRCs serve intellectually and physically disabled adults and aging
14 populations; and

15
16 **WHEREAS**, Aging and ADRC integration reduce confusion and provide increased
17 services to residents, and

18
19 **WHEREAS**, Barron County is seeking to meet the express State goal of service
20 integration for Aging services and ADRC target populations and seeks county partners to
21 jointly pursue this goal via a regional approach; and

22
23 **WHEREAS**, Rusk County has expressed support for the integrated Aging/ADRC
24 model; and

25 **WHEREAS**, this resolution was approved by the Executive Committee on _____,
26 _____, on a vote of _____, with _____ voting in favor and _____ against.

27
28 **NOW, THEREFORE, BE IT RESOLVED**, that the Barron County Board of
29 Supervisors hereby authorizes Aging/ADRC Director to submit a joint application to the
30 State of Wisconsin for the creation of the Aging and Disability Resource Center (ADRC)
31 of Barron and Rusk Counties effective 1/1/23.

32
33 **BE IT FURTHER RESOLVED**, that publication of this resolution may occur
34 through posting in accordance with Section 985.02 of the Wisconsin Statutes.
35

BARRON COUNTY RESOLUTION NO. 2022 - _____

**TO CREATE THE AGING AND DISABILITY RESOURCE CENTER (ADRC)
OF BARRON AND RUSK COUNTIES**

OFFERED THIS _____ day of _____, 2022.

<p>Number of readings required: One () Two ()</p> <p>Vote required for passage: Majority () 2/3 Entire Board (20) ()</p> <p>Source of funding: Budgeted () General Fund () Grant () Contingency () Other () Details _____</p> <p>Fiscal impact: - Current year total amount: \$ - Future years total amount: \$ - Effect on tax levy – current year - \$ - Effect on tax levy – future years - \$</p> <p>Fiscal impact reviewed by County Finance Department</p> <p>_____ Jodi Busch, Finance Director</p> <p>Approved as to form by:</p> <p>_____ Jeffrey French, Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Louie Okey, Chair Executive Committee</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted () Failed () Tabled ()</p>
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ADRC of Barron, Rusk & Washburn Counties
Fiscal Impact

Barron County Fiscal Impact

ADRC Consortia without Washburn County

Grant Reductions

Incentive	40,000.00	
Dementia Care	<u>40,000.00</u>	
		80,000.00

Note: 40,000 of the DCS grant would impact LTE position we would not fill

Fiscal Impact Max 40,000.00

ADRC without Rusk And Washburn Counties

Grant Reductions

Incentive	80,000.00	
Dementia Care	80,000.00	
		160,000.00

Note: 40,000 of the DCS grant would impact LTE position we would not fill

Fiscal Impact Max 120,000.00

Note: These are maximum fiscal impacts. The fiscal impact maybe lessened by increased Medicaid reimbursement

BARRON COUNTY RESOLUTION NO. 2022-

Resolution Requesting Elimination of Badger Care Eligibility Cliff

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1
2 **WHEREAS**, in addition to Medicaid, Wisconsin also administers BadgerCare
3 Plus, a similar program for groups of people who need healthcare coverage but who may
4 not qualify for Medicaid or who need different kinds of services. BadgerCare Plus is also
5 sometimes informally referred to as just BadgerCare; and
6

7 **WHEREAS**, those individuals who do qualify for BadgerCare or BadgerCare Plus
8 face a “benefits cliff”, defined as “A benefit cliff occurs, when a public support program is
9 designed in such a way that, at a certain level of income, a small increase in earnings can
10 result in a significant loss in eligibility for benefits.” (Source; *Over the Edge: An Analysis*
11 *of the implications of Benefit Cliffs Within Wisconsin Public Benefit Programs, Workshop*
12 *in Public Affairs, Spring 2020*, Robert M. LaFollette School of Public Affairs, University
13 of Wisconsin-Madison); and
14

15 **WHEREAS**, this benefit cliff, in some instances, becomes a barrier for individuals
16 seeking employment, or seeking better employment; and
17

18 **WHEREAS**, there currently exists in Barron County, approximately six-hundred
19 (600) full-time positions for which workers are needed; and
20

21 **WHEREAS**, allowing individuals to work productively without harming their
22 health benefits, not only reduces the cost of a benefit program but also simultaneously,
23 improves the overall economic activity of a region; and
24

25 **WHEREAS**, the drafting of this Resolution has the support of State Representative
26 David Armstrong and Barron County Health and Human Services Director Stacey Frolik,
27 and
28

29 **WHEREAS**, attached to this Resolution are selected pages from the above
30 referenced source which provided additional details; and

31 **WHEREAS**, this resolution was approved by the Executive Committee on May 6,
32 2026, on a vote of _____, with _____ voting in favor and ____ voting against.
33

34 **NOW, THEREFORE, BE IT RESOLVED**, that the Barron County Board of
35 Supervisors does hereby request, with passage of this Resolution, that the Wisconsin State
36 Legislature and Governor Tony Evers work cooperatively to eliminate the aforementioned
37 benefit cliff; and
38

39 **BE IT FURTHER RESOLVED**, that this benefit cliff be eliminated based on a
40 proportionate sliding fee scale so-that as, individuals and families, earn additional dollars
41 there is a corresponding, but smaller, contribution amount toward their health insurance
42 coverage; and
43

BARRON COUNTY RESOLUTION NO. 2022-

Resolution Requesting Elimination of Badger Care Eligibility Cliff

44 **BE IT FURTHER RESOLVED**, that this Resolution be included and forwarded
45 to the Wisconsin Counties Association, 2022 Annual Convention for consideration; and

46
47 **BE IT FURTHER RESOLVED**, that this Resolution be distributed to our local
48 State Representatives, Governor Evers and other Wisconsin Counties for their
49 consideration; and

50
51 **BE IT FURTHER RESOLVED**, that publication of this resolution may occur
52 through posting in accordance with Section 985.02 of the Wisconsin Statutes.
53

OFFERED THIS ____ day of May, 2022.

<p>Number of readings required: One (<input checked="" type="checkbox"/>) Two ()</p> <p>Vote required for passage: Majority (<input checked="" type="checkbox"/>) 2/3 Entire Board (20) ()</p> <p>Source of funding: Budgeted () General Fund () Grant () Contingency () Other (<input checked="" type="checkbox"/>) Details: Not Applicable</p> <p>Fiscal impact: - Current year total amount: \$ 0 - Future years total amount: \$ 0 - Effect on tax levy – current year - \$ 0 - Effect on tax levy – future years - \$ 0</p> <p>Fiscal impact reviewed by County Finance Department</p> <p>_____ Jodi Busch, Finance Director</p> <p>Approved as to form by:</p> <p>_____ Jeffrey French, Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Louie Okey, Chair Executive Committee</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted () Failed () Tabled ()</p>
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2022 Personnel Policy Handbook Summary of Updates/Revisions

1-D (Mission Statement/Philosophy): Added “religion or religious conviction” to last sentence.

2-C (Shift Differential): Increase Night Shift Differential (NSD) to \$0.75 per hour for Non-Union staff currently eligible for NSD. Add language that the NSD is only applied to hours actually worked and therefore leave hours taken do not receive the differential nor does the NSD apply prior to or after the identified shift.

4-A (Vacation): Add language:

- 1) If an employee is rehired within 18 months of departure, said employee may be placed on the vacation schedule that the individual left employment at. Credit for time not employed at Barron County is not given when placing on the vacation schedule.
- 2) Reference to Prime Choice Payout language.

4-B (Vacation Donation): Add in language referencing that to be eligible employee must have exhausted their 12 weeks of FMLA. Language is on the Vacation Donation request form which had not transferred to policy language.

4-C (Sick Leave): Add language:

- 1) Highlight that advance notice be given for Sick Leave use for medical appointments.
- 2) Reference to Prime Choice Payout language.

4-H (Bereavement): Clarify that “days” is referencing the scheduled shift and may vary depending on the employee’s schedule.

4-N (Paid Leave Opportunities): Increase on-site Blood drive participation to up to 3 times per year. Exec approved 2/3/21

4-P (Reimbursement Policy): Revise to reflect State meal rate increases.

5-E (EAP): Update username

5-F (Clothing/Boot Allowance): Added for Medical Examiner Staff: Issued a County-owned jacket to be returned upon leaving employment.

7-C (Drugs & Alcohol): Add language to reference “under the influence or testing positive”. Add reference that CDL driver’s have additional criteria.

7-D (Workplace Violence): Add language to reference “Threats of Violence”.



CAPITAL ASSET POLICY

January 1, 2022

INTRODUCTION

Barron County was required to implement Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* for the fiscal year ending December 31, 2003. Statement No. 34 established new financial reporting requirements for state and local governments throughout the United States. Statement No. 34 created new information and restructured much of the information that Barron County had presented in its annual reports prior to implementation. The intent of those new requirements was to make annual reports more comprehensive and easier to understand and use.

Two key components of Statement No. 34 required governments to report capital assets and the capital assets depreciation over their estimated useful lives. Though the County has informally followed a policy since the introduction of the new standards, it is necessary for the County to formally develop and implement a Capital Asset Policy that meets the financial statement reporting requirements.

While the Capital Asset Policy is not all encompassing, it will provide guidance for the County Departments to meet the reporting requirements, i.e., meeting the primary objective of financial reporting as it pertains to valuation, allocation, presentation and disclosure; therefore, this policy will not be used for property control purposes.

This policy was approved _____ and is effective retroactively to 1/1/2022.

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DRAFT

DRAFT

COUNTY OF BARRON CAPITAL ASSET POLICY

Purpose

It is the policy of Barron County to maintain appropriate procedures regarding the procurement, management, and disposal of all capital assets in accordance with Governmental Accounting Standards Board Statement No. 34 (GASB 34). This Capital Assets Policy establishes criteria for reporting capital assets within the County's financial statements in order to provide users with consistent and comparable information for the current and all future fiscal periods.

Section I: Define Capital Assets and Capitalization Thresholds

Capital assets are reported in the applicable governmental or business-type activities columns in the County's government-wide financial statements.

Capital assets with a value at or over \$5,000 and an anticipated useful life in excess of one year will be recorded in the Barron County Finance Department. Waste to Energy and Highway assets (with the exceptions of bridges and roads) will be maintained and reported in the Business-Type Activities of the Financial Statements. All remaining departments, along with all land, bridges and roads will be maintained in the County Inventory Software (Linq FIS) and reported in the Governmental Activities of the Financial Statements.

Tracking of assets less than \$5,000 may be recorded and inventoried within the individual departments at the discretion of the Department Head.

A capital asset is real or personal property used in operations which has an individual value equal to or greater than the capitalization threshold set forth by the County, for that specific asset classification, and has an estimated useful life greater than one year. For financial reporting purposes only, the County will classify and establish capitalization thresholds for each asset class as follows:

Land – Non Depreciable	
Buildings and building improvements	\$5,000
Improvements other than buildings (land improvements)	\$5,000
Machinery and equipment	\$5,000
Infrastructure and other improvements	\$5,000
Other assets	\$5,000
Construction in progress	***

***Accumulate all costs and capitalize if over the capitalization threshold for the applicable asset class.

Section II: Reporting Capital Assets

Capital assets are reported at their historical cost. The historical cost of a capital asset should include the cost of the asset itself and the following:

- Ancillary charges necessary to place the asset into its intended location (e.g., freight charges)
- Ancillary charges necessary to place the asset into its intended condition for use (e.g., installation and site preparation charges)

A cost should only be capitalized if it is (1) directly identifiable with a specific asset and (2) only if it is incurred after the acquisition of the related asset has come to be considered probable (i.e., "likely to occur"). For example, a study to determine the best location for a building or a feasibility study would not be capitalized while legal costs to acquire property would be capitalized.

The historical cost of a capital asset should include the cost of any subsequent additions or improvements but exclude the cost of repairs and maintenance. An addition or improvement, unlike a repair, either enhances a capital asset's functionality (effectiveness or efficiency), or it extends a capital asset's expected useful life. For example, mill and overlays or periodically resurfacing a new road would be treated as a repair (the cost would not be capitalized), while reconstructing a road or adding a new lane constitutes an addition (a cost that would be capitalized).

In the event the historical cost of a capital asset is not practically determinable, it will be necessary to record an estimated historical cost of the asset using alternative methods. Alternative methods include standard costing and normal costing. Standard costing estimates the historical cost of a capital asset by establishing the average cost of obtaining the same or a similar asset at the time of acquisition. Normal costing estimates historical cost based on the current cost to either reproduce or replace the capital asset, indexed by a reciprocal factor from the estimated acquisition date, i.e., taking the value of acquiring the asset new today and then discounting that amount by an appropriate inflation factor back to the date of acquisition.

Assets that the County purchases at a nominal amount or are given by another party are to be recorded as donations rather than using the actual nominal cost to the County. Donated capital assets should be reported at their estimated fair value at the time of acquisition plus ancillary charges, if any. Fair value is the amount at which an asset could be exchanged in a current transfer at arm's length between willing parties, other than in a forced or liquidation sale. For assets that do not have easily obtainable fair market values, the County should use the amount it would cost them to purchase or contract the asset in question. Donations are defined as voluntary contributions of resources to the County by a non-governmental entity. A voluntary contribution of resources between governmental entities is not a donation.

Section III: Major Asset Classes

Governments commonly report seven or more major classes of capital assets:

1. Land

Land is generally characterized by an indefinite useful life; therefore, it is not depreciated. The cost of land should not only include its acquisition price, but also the cost of initially preparing the land for its intended use (excavation, fill, grading). Land frequently is closely associated with some other assets (e.g., land under a building or road). No matter how close this relationship may be, land should always be treated separately. Examples of items to be capitalized as land and land improvements include:

- Purchase price or fair value at time of gift
- Commissions
- Professional fees, including title searches, architect, legal, engineering, appraisal, surveying, environmental assessments, etc.
- Land excavation, fill, grading, and drainage
- Demolition of existing buildings and improvements (less salvage value)
- Removal, relocation, or reconstruction of property owned by others such as power, telephone, and railroad lines
- Interest on mortgages accrued at the date of purchase
- Accrued and unpaid taxes at the date of purchase
- Other costs incurred in acquiring the land
- Water wells, including initial cost for drilling, the pump, and its casing
- Permanent right-of-way

2. Buildings and Building Improvements

Buildings. All permanent structures that are attached to land, have a roof, are partially or completely enclosed by walls, and are not intended to be transportable or moveable are included in this asset class. The County can elect to report major components of buildings as separate capital assets in their own right, when these components have a significantly shorter estimated useful life than the structure to which they relate (e.g., HVAC). Examples of items to be capitalized as buildings include:

Purchased Buildings

- Original purchase price
- Expenses for remodeling, reconditioning, or altering a purchased building to make it ready for its intended purpose
- Environmental compliance, i.e., asbestos abatement
- Professional fees, includes architectural, engineering, management fees for design and supervision, and legal fees
- Cancellation or buyout of existing leases

- Other costs required to place or render the asset into operation

Constructed Buildings

- Completed project costs
- Cost of excavation, grading, or filling of land for a specific building
- Expenses incurred for the preparation of plans, specifications, and blueprints
- Building permits
- Costs of temporary buildings used during construction
- Additions to buildings, i.e., expansions, extensions, or enlargements

Building Improvements. Building improvements include capitalized costs that materially extend the useful life of a building, increase the value of a building, or both. Building improvements should not include maintenance and repairs done in the normal course of business. If practical, the costs of an improvement are normally added to the cost of the related structure, rather than treating it as a separate asset.

Examples of items to be capitalized as building improvements include:

- Installation or upgrade of heating and cooling systems, including ceiling fans and attic fans
- Original installation or upgrade of wall or ceiling covering such as carpeting, tiles, paneling, or parquet
- Structural changes such as reinforcement of floors or walls, installation or replacement of beams, rafters, joists, steel grids, or other interior framing
- Installation or upgrade of window or door-frames, upgrading windows or doors, built-in closet and cabinets
- Interior renovation of casings, baseboards, light fixtures, and ceiling trim
- Installation or upgrade of plumbing and electrical wiring
- Installation or upgrade of telecommunication systems

Examples of items considered repairs or maintenance in nature and should not be capitalized as buildings or building improvements include:

- Adding, removing and/or moving of walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value of the building
- Improvement projects of minimal or no added life expectancy and/or value to the building
- Plumbing or electrical repairs
- Cleaning, pest extermination, or other periodic maintenance
- Interior decoration, i.e., draperies, blinds, curtain rods, wallpaper
- Exterior decoration, i.e., detachable awnings, uncovered porches, decorative fences
- Maintenance-type interior renovation including repainting, touch-up plastering, replacement of carpet, tile, or pane sections, and refinishing of sinks and fixtures

- Replacement of a part or component of a building with a new part of the same type and performance capabilities, e.g., replacement of an old boiler with a new one of the same type and performance capabilities
- Any other maintenance-related expenditure which does not increase the value of the building

3. Improvements Other Than Buildings (Land Improvements)

This asset class is used for permanent (i.e., non-moveable) improvements, other than buildings, that add value to land but do not have an indefinite useful life (i.e. fences, parking lots, retaining walls). Moveable items should be classified as machinery and equipment.

4. Machinery and Equipment

This asset class includes vehicles, furnishings, and similar moveable items used for operations for which the benefit extends beyond one year from the date of receipt. Examples of expenditures to be capitalized as machinery and equipment include:

- Original contract or invoice price
- Freight charges
- Handling and storage charges
- In-transit insurance charges
- Sales, use and other taxes imposed on the acquisition
- Installation charges
- Charges for testing and preparation for use
- Cost of reconditioning used items
- Parts and labor associated with the construction of equipment, machinery, or vehicles

Note that the cost of extended warranties and/or maintenance agreements, which can be separately identified from the cost of the equipment, machinery, or vehicle, shall not be capitalized.

5. Infrastructure

Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets (i.e. roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems). As a general rule, the cost of buildings associated with infrastructure should be reported separately as buildings rather than as part of the cost of the infrastructure. The exception to this rule is buildings that are purely ancillary to a network or subsystem of infrastructure (e.g., road maintenance structures such as shops and garages associated with a highway system and water pumping stations associated with water systems).

Examples of infrastructure assets include:

- Roads, streets, curbs, gutters, and sidewalks
- Bridges
- Water and sanitary sewer systems
- Drainage and storm water systems
- Street light systems
- Signage

6. Other assets

This asset class is used for assets that do not fit into one of the other major asset classes. It also includes computer software that is either purchased or developed for internal use, which should be capitalized if the cost of the software exceeds the capitalization threshold and is depreciated over the software's estimated useful life. Capitalization of computer software includes software license fees if the total dollar amount of the fee divided by the number of units or terminals exceeds the threshold.

Examples of expenditures to be capitalized as computer software include:

- External direct costs of materials and services, i.e., third-party fees for services
- Costs to obtain software from third parties
- Travel costs incurred by employees in their duties directly associated with development
- Payroll and payroll-related costs of employees directly associated with or devoting time to encoding, installing, or testing
- Costs to develop or obtain software that allows for access or conversion of old data by new information systems

Note that upgrades and enhancements should only be capitalized to the extent that they increase the functionality of the product.

7. Construction in progress

This asset class is used for costs incurred to construct or develop an asset before it is substantially ready to be placed into service (at which time it is reclassified into the appropriate major asset class).

Section IV: Depreciating Capital Assets

Depreciation is the process of allocating the cost of a tangible asset to the periods of benefit. Capital assets shall be depreciated over their estimated useful live with exception of the following:

- Inexhaustible assets, i.e., land, and land improvements that do not require maintenance or replacement, e.g., certain works of art and historical treasures

- Construction work-in-progress

For financial purposes, the County will use the straight-line method of depreciation, which allocates the cost evenly over the life of the asset, with the exception of Waste to Energy loaders, which are depreciated based on the service hour method. Generally, at the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period, or accumulated depreciation, will equal the original cost less salvage value.

Section V: Capital Assets Estimated Useful Life

The County's capital assets are depreciated over the following estimated useful lives:

Land Indefinite life, not depreciated

Buildings and Building Improvements

Buildings	40 years
Temporary and portable buildings	25 years
Roof	20 years
HVAC (heating, ventilation, air conditioning)	20 years
Electrical	30 years
Plumbing	30 years
Elevators	20 years
Floor covering other than carpet	15 years
Interior construction	15 years
Security and fire alarm system	10 years
Cabling	10 years
Interior renovation	10 years
Carpeting	7 years
Other buildings and building improvements not listed above	7-40 years

Improvements Other Than Buildings (Land Improvements)

Fencing and gates	20 years
Landscaping	20 years
Outdoor sprinkler and irrigation systems	20 years
Retaining walls	20 years
Outdoor lighting	20 years
Recreation areas and athletic fields, including bleachers	10 years
Paths and trails	15 years
Septic systems	15 years
Other improvements not listed above	15-20 years

Machinery and Equipment

Outdoor equipment (playgrounds, scoreboards)	10 years
Athletic equipment	10 years
Telecommunications equipment	10 years
Furniture and fixtures (excluding structural components)	5 years
Grounds equipment (mowers, tractors, bobcats)	10 years
Kitchen equipment (appliances)	12 years
Lab equipment	10 years

Law enforcement equipment	10 years
Custodial equipment	12 years
Business machines and office equipment	5 years
Audio visual equipment	5 years
Heavy general purpose truck and equipment (weight > 13,000lbs)	10 years
Cars, light general purpose trucks (weight < 13,000lbs)	5 years
Photocopiers	5 years
Computer equipment and software (servers, network equipment, large software packages such as document management software)	5 years
Machinery, tools, and other equipment not listed above	5 years

Infrastructure and Other Improvements

Water, sanitary sewer, storm sewer systems	25 years
Roads, streets, curb, and gutter	25 years
Sidewalks	20 years
Bridges	50 years
Parking lots, driveways, and parking barriers	20 years
Other infrastructure and improvements not listed above	15-50 years

Section VI: Annual Capital Asset Review

1. Annually, the following Committees shall review with the Finance Director/County Auditor the County owned capital assets under their control:
 - Highway
 - Law Enforcement
 - Property
 - Solid Waste Board

This review shall not be part of the annual budget process and shall include a detailed capital asset listing from the County's financial records. A physical inspection may be conducted at the discretion of the oversight committee.

2. Unless being traded in at disposal, any County owned capital asset which had an original purchase value in excess of \$500 shall be made available for sale on the public auction website if there is still marketable value in the asset.
3. After passage of the annual budget, any changes to the proposed capital assets to be purchased shall be authorized by the oversight committee.
4. No employee shall make any capital asset purchase which binds the County to any type of financing arrangement, i.e. loan, lease, 0% contract without the permission of the County Board.
5. Day to day interpretation of this policy shall be at the discretion of the County Administrator.

BARRON COUNTY EXPOSURE CONTROL PLAN

OSHA BLOODBORNE PATHOGENS STANDARD

I. POLICY

Barron County is committed to providing a safe and healthy work environment. The Exposure Control Plan (ECP) was established to eliminate or minimize occupational exposure to bloodborne pathogens in accordance with Occupational Safety and Health Administrative (OSHA) Subpart Z, standard 29 CFR 1910.1030.

II. PROGRAM ADMINISTRATION

The Department of Administration maintains, reviews, and updates the Barron County ECP. With direction from the Human Resource Director and Public Health Program Manager, Department Heads will ensure staff compliance with ECP to include maintaining adequate levels and sizes of personal protective equipment (PPE), engineering controls, labels, and biohazard equipment. The Human Resource Director will maintain employee health and training records.

III. EXPOSURE DETERMINATION

Determination is made using a standardized risk assessment and without regard to PPE use.

- A. Classification Level I: Employees working in classification level I have a reasonable anticipation of occupational exposure to blood or other potentially infectious material (OPIM).
 - Maintenance staff
 - Public Health staff
 - CSP Nurse and LPN
 - Medical Examiner staff
 - Sheriff's department staff/Emergency Management (excluding clerical and communication officers)
 - Waste to Energy (excluding clerical staff)
- B. Classification Level II: Employees working in classification level II have no anticipation of occupational exposure, but job duties may require performing unplanned exposure tasks as a condition of employment.
 - Social Workers/Case Managers
 - Highway Department (excluding clerical staff)
 - ADRC/Daybreak (Excluding clerical positions and those not making home visits)
- C. Classification Level III: Employees in classification level III have no anticipated risk exposure of exposure and are not covered by standard.

IV. METHODS OF IMPLEMENTATION AND CONTROL

1. Standard Precautions: Employees covered by OSHA Bloodborne Pathogens Standard utilize Standard Precautions.
2. Exposure Control Plan: Employees covered by OSHA Bloodborne Pathogens Standard receive explanation of ECP, to include PPE usage, upon hire and annually of changes in the BBP standards.
3. Engineering Controls: Engineering controls are used to prevent or minimize exposure to bloodborne pathogens:

Safety syringes/retractable lancets	Handwashing sinks
Sharps/biohazard containers	Leak-proof specimen containers
Surgical/N-95 Masks	Protective eye wear
Latex/non-latex /utility gloves	Eye flushing stations
Spill kits	CPR/barrier masks
4. Work Practice Controls: Work practice controls are used to prevent or minimize exposure to bloodborne pathogens.
 - a. Sharps containers are checked on a regular basis and replaced when $\frac{3}{4}$ full.
 - b. Contaminated needles and other contaminated sharps will not be bent, removed, sheared or purposely broken. Recapping is not permitted. No re-sheathing or manipulation of contaminated sharps by hand prior to disposal is allowed. (Sharps were selected for safety after evaluation by all nursing staff – evaluated 2011).
 - c. Eating, drinking, applying cosmetics, or handling contact lenses is prohibited in work areas where there is a reasonable anticipation of occupational exposure.
 - d. Antiseptic hand cleaners available for use when hand-washing facilities are not available.
 - e. All procedures involving blood and/or other body fluids are performed in a way that minimizes splashing, spraying, or generating droplets.
 - f. Specimens of blood or other potentially infectious materials are placed in a container which prevents leakage during the collection, handling, processing, storage, and transport of the specimens.
 - g. Containers used for specimen collection will be labeled or color-coded in accordance with OSHA standards. Transporting of urine specimens in-house will follow standard precaution guidelines to include hand hygiene; use of certain types of PPE based on anticipated exposure; and/or safe management of contaminated equipment and other items. Standard precaution is applied to all patients even when they are not known or suspected to be infectious.

- h. Specimens which could puncture a primary container will be placed within a secondary container which is puncture proof.
- i. Equipment contaminated with blood and/or body fluids is wiped off with approved germicide and bagged in a clean wastebasket liner or placed in a closed container.
- j. Problems/allergies encountered with the use of latex gloves must be reported by the employee to their program manager. Latex free alternatives will be provided.
- k. Soiled linen is treated as contaminated and placed in a laundry bag at point of use.
- l. Protective resuscitator devices are located throughout facilities stored with AED machines located on each floor at each building.

5. Personal Protective Equipment: PPE is supplied without cost to the employee and available in areas where there is an anticipated chance for occupational exposure. Locations of BBP PPE are outlined below. Employees should contact their supervisor if they are unsure of a location or if additional PPE is needed.

Government Center: First Aid Kits located on each floor with AED's. Blood Control kit located on 2nd floor AED.
Justice Center: CPR/First Aid Kits, bag valve mask, gloves, and eye protection kits and 2 AED's in the jail. Full assortment of medical supplies in jail nurse area. AED in the public hallway by court rooms on 2nd floor. CPR mask attached to the AED in the public hallway next to the dispatch center entrance. First Aid Kit, bag valve mask, gloves, and eye protection in Emergency Service Director office.

Waste-To-Energy/Recycling: PPE Room – Spill kit/gloves, Bleeding Control Kit, BBP Kit; Conference Room – CPR kit (mask Barrier); Control Room - First Aid kit, AED, Safety glasses; Shop – First Aid kit and Safety glasses; Recycling Center – First Aid kit, AED, CPR kit (mask barrier).

Highway Shop: First Aid Kit, Blood Control Kit, eye wash station, gloves and eye protection. First Aid kit also located in office building and in Foreman vehicles.

Appropriate PPE is used to prevent reasonably anticipated parental, mucous membrane, and/or non-intact skin inoculation with blood and/or other body fluids. Used PPE is removed immediately when leaving the work area and placed in the appropriate designated area or container for disposal, decontamination, laundering or storage.

- a. Gloves are worn when contact with blood and/or other body fluids is suspected. Disposable gloves are not to be washed or decontaminated. Utility gloves may be decontaminated for re-use provided the integrity of the glove is not compromised.
 - b. Eye protection is worn when splashes, splatters, or droplets of blood/body fluids/other flying debris may occur.
 - c. Non-use of required PPE by an employee will be documented and the employee will be instructed to immediately use the appropriate PPE with potential for disciplinary action to be taken.
 - d. Barrier mask and/or Bag Valve Mask – Incidents requiring mouth-to-mouth or mouth-to-nose breathing.
6. Housekeeping:
- a. Regulated waste is placed in properly identified containers constructed to contain contents and prevent leakage.
 - b. Regulated waste is handled by a contracted medical waste and disposal service.
 - c. Broken glassware is never handled by hand without appropriate PPE.
 - d. Cleaning procedures are maintained by the maintenance staff, including spill kits.
 - e. Germicides are evaluated for effectiveness.
7. Labels:
- a. Specimens are transported in leak-proof, covered, and labeled containers.
 - b. Infectious waste is disposed of in red biohazard containers lined with a red bag. The container is labeled as biohazard and the red bag is labeled as infectious waste.
 - c. The laboratory specimen refrigerator is labeled as a specimen refrigerator only.
 - d. Employees are to notify their department head if they discover regulated waste containers, refrigerators containing blood or OPIM, or contaminated equipment without proper labels.

V. HEPATITIS B VACCINATION

- 1. Hepatitis B vaccination/ information is provided to employees in classification level I and II upon hire. Vaccination is offered at no cost to class employees in level I and II and offered at Public Health.
- 2. An employee who declines vaccination must sign a declination form and may choose to be vaccinated at a later date.
- 3. If employee had previous HBV vaccination or antibody testing reveals immunity, then vaccination is not necessary

VI. POST EXPOSURE EVALUATION AND FOLLOW-UP

- 1. Exposed employees should notify their supervisor immediately of the accident/exposure.

2. Post exposure follow-up includes: An immediately available confidential medical evaluation and follow-up will be conducted. Following initial first aid (Clean wound, flush eyes or other mucous membranes, etc), the following activities will be performed:
 - Document routes of exposure and how the exposure occurred.
 - Identify and document source individual (unless the employer can establish that identification is infeasible or prohibited by state or local law).
 - Obtain consent and make arrangements to have source individual tested as soon as possible to determine HIV, HCV, and HBV infectivity; document that source individual's test results were conveyed to the employee's health care provider.
 - If source individual is already known to be HIV, HCV and/or HBV positive, new testing need not be performed.
 - Assure that the exposed employee is provided with source individual's test results and with information about applicable disclosure laws and regulations concerning the identity and infectious status of the source individual (e.g., laws protecting confidentiality).
 - After obtaining consent, collect exposed employee's blood as soon as feasible after exposure incident, and test blood for HBV and HIV serological status
 - If the employee does not give consent for HIV serological testing during collection of blood for baseline testing, preserve the baseline blood sample for at least 90 days; if the exposed employee elects to have the baseline sample tested during this waiting period, perform testing as soon as feasible.
3. CDC guidelines, OSHA standards, and Wisconsin law are followed for significant exposure determination, consents for testing, testing sequence, and prophylaxis medication.
4. Public Health reviews the circumstances of all exposures to determine the engineering controls, work practices, PPE, and employee training in use at the time of the exposure. Current policy and practice is revised as warranted.

VII. TRAINING

1. All employees having anticipated occupational exposure to bloodborne pathogens receive training during initial orientation. Any changes in OSHA standards will be done annually.
2. Training includes explanation of epidemiology, symptoms, and transmission of bloodborne pathogen diseases. In addition, the training program covers, at a minimum, the following information:
 - a. A copy and explanation of the OSHA standard.
 - b. Explanation of Barron County Exposure Control Plan for OSHA Bloodborne Pathogen Standard.
 - c. Explanation of methods to recognize tasks and other activities that may involve exposure to blood and other potentially infectious materials (OPIM), including what constitutes an exposure incident.
 - d. Explanations of the use and limitations of engineering controls, work practices and PPE.
 - e. Explanations of the types, uses, location, removal, handling, decontamination, and disposal of PPE.
 - f. Explanation of the basis for PPE selection.
 - g. Information on the hepatitis B vaccine, including information on the efficacy, safety, method of administration, benefits of vaccination, post vaccination titer, and that the vaccine is offered free of charge.
 - h. Information on Hepatitis C and HIV.
 - i. Explanation of proper procedure to report a possible exposure incident including medical follow-up process.
 - j. Information on the post exposure evaluation and follow-up the employer is required to provide the employee following an exposure incident.
 - k. Explanation of the signs and labels and/or color coding required by this standard.
 - l. Opportunity for interactive questions and answers with the person conducting the training session who must be knowledgeable in the subject matter.
 - m. Employees wishing to access these training materials before their annual training, including the exposure control plan, may do so by contacting HR or obtain from the employee intranet site.

IX. RECORD KEEPING

1. Employee medical records will be maintained for the duration of employment plus 30 years.
2. HR or the Program Manager will maintain training records for three years from date of training.
3. Records contain elements required by OSHA and other applicable laws and regulations.
4. If Barron County should close for business or there is no successor employee to receive and retain records for the prescribed, the NIOSH director will be contacted for final disposition.
5. Records on a person employed for less than one year need not be maintained if the employee was provided with the record at the time of termination.

Implemented: 2/15/05

Reviewed/revise: 12/1/06; 4/13/07; 2/23/09; 5/26/11; 5/1/12; 11/17/2016; 7/3/2019; 5/4/2022

OSHA[®] FactSheet

OSHA's Bloodborne Pathogens Standard

Bloodborne pathogens are infectious microorganisms present in blood that can cause disease in humans. These pathogens include, but are not limited to, hepatitis B virus (HBV), hepatitis C virus (HCV), and human immunodeficiency virus (HIV), the virus that causes AIDS. Workers exposed to bloodborne pathogens are at risk for serious or life-threatening illnesses.

Protections Provided by OSHA's Bloodborne Pathogens Standard

All of the requirements of OSHA's Bloodborne Pathogens standard can be found in Title 29 of the Code of Federal Regulations at 29 CFR 1910.1030. The standard's requirements state what employers must do to protect workers who are occupationally exposed to blood or other potentially infectious materials (OPIM), as defined in the standard. That is, the standard protects workers who can reasonably be anticipated to come into contact with blood or OPIM as a result of doing their job duties.

In general, the standard requires employers to:

- **Establish an exposure control plan.** This is a written plan to eliminate or minimize occupational exposures. The employer must prepare an exposure determination that contains a list of job classifications in which all workers have occupational exposure and a list of job classifications in which some workers have occupational exposure, along with a list of the tasks and procedures performed by those workers that result in their exposure.
- **Employers must update the plan annually** to reflect changes in tasks, procedures, and positions that affect occupational exposure, and also technological changes that eliminate or reduce occupational exposure. In addition, employers must annually document in the plan that they have considered and begun using appropriate, commercially-available effective safer medical devices designed to eliminate or minimize occupational exposure. Employers must also document that they have solicited input from frontline workers in identifying, evaluating, and selecting effective engineering and work practice controls.
- **Implement the use of universal precautions** (treating all human blood and OPIM as if known to be infectious for bloodborne pathogens).
- **Identify and use engineering controls.** These are devices that isolate or remove the bloodborne pathogens hazard from the workplace. They include sharps disposal containers, self-sheathing needles, and safer medical devices, such as sharps with engineered sharps-injury protection and needleless systems.
- **Identify and ensure the use of work practice controls.** These are practices that reduce the possibility of exposure by changing the way a task is performed, such as appropriate practices for handling and disposing of contaminated sharps, handling specimens, handling laundry, and cleaning contaminated surfaces and items.
- **Provide personal protective equipment (PPE), such as gloves, gowns, eye protection, and masks.** Employers must clean, repair, and replace this equipment as needed. Provision, maintenance, repair and replacement are at no cost to the worker.
- **Make available hepatitis B vaccinations to all workers with occupational exposure.** This vaccination must be offered after the worker has received the required bloodborne pathogens training and within 10 days of initial assignment to a job with occupational exposure.
- **Make available post-exposure evaluation and follow-up to any occupationally exposed worker who experiences an exposure incident.** An exposure incident is a specific eye, mouth, other mucous membrane, non-intact skin, or parenteral contact with blood or OPIM. This evaluation and follow-up must be at no cost to the worker and includes documenting the route(s) of exposure and the circumstances

under which the exposure incident occurred; identifying and testing the source individual for HBV and HIV infectivity, if the source individual consents or the law does not require consent; collecting and testing the exposed worker's blood, if the worker consents; offering post-exposure prophylaxis; offering counseling; and evaluating reported illnesses. The healthcare professional will provide a limited written opinion to the employer and all diagnoses must remain confidential.

- **Use labels and signs to communicate hazards.** Warning labels must be affixed to containers of regulated waste; containers of contaminated reusable sharps; refrigerators and freezers containing blood or OPIM; other containers used to store, transport, or ship blood or OPIM; contaminated equipment that is being shipped or serviced; and bags or containers of contaminated laundry, except as provided in the standard. Facilities may use red bags or red containers instead of labels. In HIV and HBV research laboratories and production facilities, signs must be posted at all access doors when OPIM or infected animals are present in the work area or containment module.
- **Provide information and training to workers.** Employers must ensure that their workers receive regular training that covers all elements of the standard including, but not limited to: information on bloodborne pathogens and diseases, methods used to control occupational

exposure, hepatitis B vaccine, and medical evaluation and post-exposure follow-up procedures. Employers must offer this training on initial assignment, at least annually thereafter, and when new or modified tasks or procedures affect a worker's occupational exposure. Also, HIV and HBV laboratory and production facility workers must receive specialized initial training, in addition to the training provided to all workers with occupational exposure. Workers must have the opportunity to ask the trainer questions. Also, training must be presented at an educational level and in a language that workers understand.

- **Maintain worker medical and training records.** The employer also must maintain a sharps injury log, unless it is exempt under Part 1904 -- Recording and Reporting Occupational Injuries and Illnesses, in Title 29 of the Code of Federal Regulations.

Additional Information

For more information, go to OSHA's Bloodborne Pathogens and Needlestick Prevention Safety and Health Topics web page at: <https://www.osha.gov/SLTC/bloodbornepathogens/index.html>.

To file a complaint by phone, report an emergency, or get OSHA advice, assistance, or products, contact your nearest OSHA office under the "U.S. Department of Labor" listing in your phone book, or call us toll-free at (800) 321-OSHA (6742).

This is one in a series of informational fact sheets highlighting OSHA programs, policies or standards. It does not impose any new compliance requirements. For a comprehensive list of compliance requirements of OSHA standards or regulations, refer to Title 29 of the Code of Federal Regulations. This information will be made available to sensory-impaired individuals upon request. The voice phone is (202) 693-1999; the teletypewriter (TTY) number is (877) 889-5627.

For assistance, contact us. We can help. It's confidential.



BARRON COUNTY, WISCONSIN

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2021**

CURRENTLY KNOWN FACTS

Barron County began collecting the ½ cent sales tax in 1986 with a total collection of \$517,493. In 2021, this amount has grown to a record annual figure of \$5,702,239. This equates to an increase of \$5,184,746 or over ten times the first year's collections. During the 36 year period since 1986, average annual increases have been approximately \$144,021. This translates into a yearly percentage increase of approximately 3%.

Sales tax revenues collected in excess of budget in one year are utilized in the second year following collection. For the year ended December 31, 2021, the County used sales tax revenue as a direct reduction in the general operating property tax levy in the amount of \$4,720,000.

- Comparative Unemployment Rates:

<u>Year</u>	<u>Barron Cty</u>	<u>State</u>	<u>National</u>	<u>Year</u>	<u>Barron Cty</u>	<u>State</u>	<u>National</u>
2021	2.2%	3.1%	3.9%	2016	4.5%	3.7%	4.7%
2020	6.1%	6.3%	8.1%	2015	5.0%	4.5%	5.3%
2019	3.0%	3.5%	3.7%	2014	6.1%	5.6%	6.2%
2018	3.3%	3.0%	3.9%	2013	6.7%	5.8%	6.7%
2017	3.6%	3.3%	4.4%	2012	7.0%	6.9%	8.1%

*Source: Bureau of Labor Statistics

- Comparative Values of Building Permits as Issued by the Barron County Zoning Department:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2021	\$54,611,693	2017	\$33,541,753	2013	\$20,641,897
2020	\$29,994,620	2016	\$29,118,477	2012	\$37,381,977
2019	\$32,906,304	2015	\$60,872,544	2011	\$14,033,764
2018	\$37,608,189	2014	\$20,911,494	2010	\$15,134,548

- Data on Barron County Foreclosure *Filings* is as follows:

<u>Year</u>	<u>Filings</u>	<u>Year</u>	<u>Filings</u>	<u>Year</u>	<u>Filings</u>
2021	11	2017	80	2013	143
2020	30	2016	81	2012	175
2019	87	2015	80	2011	188
2018	84	2014	88	2010	217

BARRON COUNTY, WISCONSIN

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2021**

Levy limit rates are based on \$1,000/valuation. Comparative levy rate data is as follows:

<u>Year</u>	<u>Operating</u>	<u>Debt</u>	<u>Library</u>	<u>Year</u>	<u>Operating</u>	<u>Debt</u>	<u>Library</u>
2021	\$ 4.14	\$.56	\$.18	2016	\$ 4.42	\$.63	\$.19
2020	\$ 4.23	\$.61	\$.21	2015	\$ 4.44	\$.65	\$.20
2019	\$ 4.29	\$.64	\$.19	2014	\$ 4.52	\$.50	\$.21
2018	\$ 4.40	\$.66	\$.19	2013	\$ 4.43	\$.62	\$.23
2017	\$ 4.48	\$.57	\$.19	2012	\$ 4.11	\$.60	\$.20

Current Net New Construction rules allow the annual levy limit ceiling increase to be equal to zero, or Net New Construction, whichever is greater. Comparative Net New Construction data is as follows:

<u>Year</u>	<u>% Increase</u>	<u>Year</u>	<u>% Increase</u>	<u>Year</u>	<u>% Increase</u>
2021/2021	.932%	2017/2018	1.491%	2014/2015	.937%
2019/2020	1.198%	2016/2017	1.380%	2013/2014	2.284%
2018/2019	1.255%	2015/2016	2.252%	2012/2013	.920%

- Total maximum and actual tax levy based on current laws are:

<u>Year</u>	<u>Maximum</u>	<u>Actual</u>	<u>Year</u>	<u>Maximum</u>	<u>Actual</u>
2021	\$ 22,629,074	\$ 22,199,961	2016	\$ 20,846,954	\$ 19,569,260
2020	\$ 22,662,099	\$ 21,955,284	2015	\$ 20,468,034	\$ 19,174,143
2019	\$ 22,255,124	\$ 21,315,394	2014	\$ 19,657,565	\$ 18,152,552
2018	\$ 22,087,857	\$ 20,916,813	2013	\$ 19,631,789	\$ 17,747,703
2017	\$ 21,247,314	\$ 20,210,095	2012	\$ 19,307,044	\$ 17,571,099

In 2021, Barron County was under the levy limit ceiling by \$ 429,113.

In December, 2019 a strain of coronavirus known as Covid-19 was detected and spread worldwide. Over the past two years, the pandemic has had a negative impact on all areas of life, but we continue to move forward and work to find normalcy on the local level. As of the date of this writing, there have been 12,865 Covid-19 cases reported in Barron County with 137 deaths. Currently, new cases are very minimal and the hope is that an endemic is near.

To address economic impacts of the pandemic, the Biden Administration launched the American Rescue Plan Act, allocating \$350 billion in funding to state, local, territorial and tribal governments. Barron County's piece of the pie totals just under \$8.8 million to be encumbered by 12/31/24 with expenditures through 12/31/26. Per the guidelines, Barron

BARRON COUNTY, WISCONSIN

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2021**

County is focusing these funds to be used for government services and replace lost revenue due to the pandemic. To date, the following projects have been encumbered:

• IT equipment	\$ 215,240
• County Highway Maps	\$ 6,723
• County ATV/Snow Trail Maps	\$ 8,143
• Highway Speed Signs for Tourist Areas	\$ 10,000
• Well Testing	\$ 8,000
• Barron County Housing Authority Rehabilitation	\$ 3,500,000
• PPE	\$ 23,096
• Auditorium Seating	\$ 100,000
• Snowmobile/ATV Bridge Rehab & Light-Weight Grooming Equip	\$ 488,312
• Hwy T Vermillion Creek Bridge Rehab	\$ 400,000

Additional projects currently being researched include an Office on Aging kitchen and high-speed fiber to our communication towers.

The Barron County Housing Authority has 70 multi-family housing units scattered across Barron County that were constructed in 1978. The County Board of Supervisors would like to rehabilitate these properties through the use of a combination of low income housing tax credits, along with American Rescue Plan funding up to \$3.5 million. Housing Authority staff has been working with Tom Landgraf Consulting to apply for the tax credits. We should receive word in 2022 if we are selected and would then be able to move forward with the project.

Covid-19 has greatly changed the way Committee and County Board meetings are conducted. Through the past two years and the need for social distancing, many meetings have started offering a virtual attendance option. With these changes and to provide live streaming to the public for County Board, it was decided with Resolution 2021-3 to enhance the technology and space of the Veteran's Memorial Auditorium. To date, \$492,000 has been committed to the project with completion expected in 2022.

The main shop of the Barron County Highway facility was built in 1947 with the office being built in 1999. Barron County had been discussing the need for a new Highway facility since 2008. In August of 2019, the County Board approved Resolution 2019-22 to officially begin the process of designing a new Highway Facility. In December of 2020, Resolution 2020-32 awarded the sale of \$25,120,000 GO debt to Baird, Red Bank, New Jersey at a true interest cost of \$1.53% over 20 years. With financing firmly in place, Resolution 2020-33 was passed authorizing the rebuilding of the Barron County Highway Facility with the official ground breaking ceremony occurring on May 3, 2021.

BARRON COUNTY, WISCONSIN

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended December 31, 2021

Over the last year, the construction has come a long way, with facility completion coming later in 2022. The final facility will include a 167,000+ square foot maintenance building with equipment storage and offices, an unheated storage building, ADRC vehicle storage building, two wash bays, and modifications to existing structures.

When completing demolition preparation for the main highway shop, asbestos was discovered in the roof. Because this was an unbudgeted expenditure, Resolution 2021-31 was passed authorizing the expenditure to come from general fund unassigned fund balance in the amount of \$350,000.

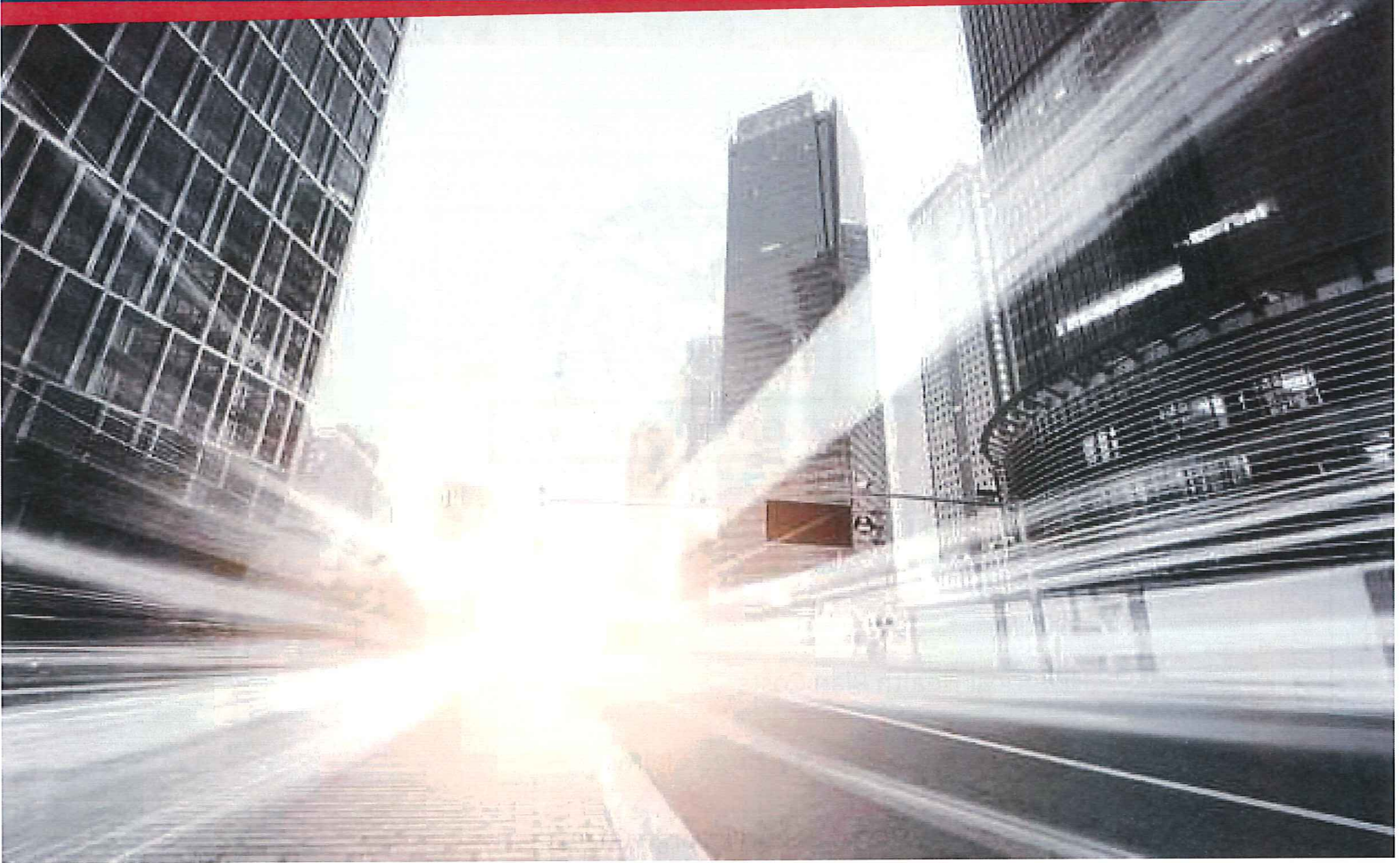
Health Insurance costs continue to rise each year and are a constant concern in the annual budget process. On September 25, 2019, the Executive Committee made a motion to recommend the County Board transition to a partially self-funded health insurance plan with Anthem/PBA starting January 1, 2020. Seed money of \$920,000 in committed fund balance was transferred to the newly created Self-Funded Health Insurance Fund from the General Fund in January, 2020.

The first two years with the self-funded health insurance plan has proven to be very successful with a 12/31 fund balance of \$2,147,379. Cash balances at year end totaled \$3,227,346.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Barron 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 Barron County Finance Director, 335 East Monroe Avenue, Room 2510, Barron, WI 54812.

Barron County - Executive Committee Meeting



Prepared for:



May 4, 2022

Agenda

Barron County – May 4, 2022



- Historical Health Plan Costs
- 2021 Loss Ratio Report / Large Claims
- 2022 YTD Loss Ratio Report / Large Claims
- Stop Loss Level Impact Analysis (\$75k & \$100k)
- Prescription Rx Savings Analysis

Barron County

Health Plan Total Spend and High Cost Claimants, Paid 1/1/2016 - 12/31/2021

Fully Insured Health Plan Total Spend				
	2016	2017	2018	2019
Average Annual Enrollment	221	235	248	254
Number of High Cost Claimants (Over \$50,000 in Annual Paid Claims)	15	24	17	21
Medical & Rx Claims	\$3,901,946	\$4,550,691	\$3,710,442	\$4,956,413
Carrier Premium	\$4,274,494	\$4,663,356	\$5,071,814	\$5,372,778
Premium PEPM	\$1,612	\$1,654	\$1,704	\$1,763
Premium vs Claims Loss Ratio	91.28%	97.58%	73.16%	92.25%

Self-Funded Health Plan Total Spend			
	2020	2021	2022 JAN-MAR
Average Annual Enrollment	253	253	253
Premium Equivalent Funding	\$5,391,680	\$5,348,782	\$1,350,575
Number of High Cost Claimants (Over \$50,000 in Annual Paid Claims)	15	15	2
Administrative and Network Fees	\$110,536	\$133,524	\$37,252
Stop Loss Premiums	\$1,201,619	\$1,314,527	\$428,822
Medical & Rx Claims	\$3,323,974	\$4,717,778	\$1,138,287
Reimbursements	\$559,380	\$1,195,585	\$399,983
Total Net Spend	\$4,076,749	\$4,970,244	\$1,204,379
Total Spend PEPM	\$1,342	\$1,640	\$1,584.71
Spend-to-Funding Loss Ratio	75.61%	92.92%	89.18%
Stop-Loss Loss Ratio	46.55%	90.95%	93.27%

Barron County

Medical Loss Ratio Report, Paid 1/1/2021 - 12/31/2021

Report Parameters	
Medical Administrator	Anthem/PBA
Prescription Drug Administrator	IngenioRx
Reinsurance Carrier	Anthem
Specific Stop-Loss Deductible	\$50,000
Stop Loss Contract	12/18

Fixed Fees		
Anthem Administration Fee	\$6.94	PEPM
PBA Administration Fee	\$25.50	PEPM
Specific Stop Loss Premium	\$424.36	PEPM
Aggregate Stop Loss Premium	\$6.13	PEPM

Funding Rates	
Employee Only	\$850.04
Family	\$2,124.08

Plan Experience

2021	Fixed Costs			Variable Costs				Total Cost	Enrollment				Funding & Loss Ratio		
Month	Medical Administration Premiums + Discount Share	Stop Loss Premiums	Total Fixed Costs	Medical Paid Claims	Prescription Drug Claims	Reimbursed	Total Variable Cost	Total Plan Cost	EE Contracts	EESP Contracts	EECH Contracts	FAM Contracts	Total Contracts	Total Plan Monthly Funding	Monthly Loss Ratio
Jan 2021	\$12,069.26	\$116,903.50	\$128,972.76	\$398,803.19	\$11,111.36	\$49,136.35	\$360,778.20	\$489,750.96	71	49	24	111	255	\$451,183.56	108.5%
Feb 2021	\$10,589.28	\$110,205.44	\$120,794.72	\$237,910.33	\$63,714.25	\$27,101.51	\$274,523.07	\$395,317.79	72	47	23	111	253	\$445,661.36	88.7%
Mar 2021	\$10,110.59	\$110,205.44	\$120,316.03	\$117,567.67	\$67,268.73	-\$515.70	\$185,352.10	\$305,668.13	71	48	24	111	254	\$449,059.48	68.1%
Apr 2021	\$12,183.82	\$108,052.99	\$120,236.81	\$266,192.93	\$44,486.11	\$14,282.16	\$296,396.88	\$416,633.69	71	47	24	110	252	\$444,811.32	93.7%
May 2021	\$10,991.91	\$108,052.99	\$119,044.90	\$248,528.62	\$40,419.74	\$66,243.18	\$222,705.18	\$341,750.08	70	47	25	109	251	\$443,961.28	77.0%
Jun 2021	\$8,799.70	\$108,052.99	\$116,852.69	\$171,537.13	\$84,775.78	\$102,186.30	\$154,126.61	\$270,979.30	70	47	25	108	250	\$441,837.20	61.3%
Jul 2021	\$9,226.73	\$106,761.52	\$115,988.25	\$360,511.37	\$50,424.59	\$139,561.14	\$271,374.82	\$387,363.07	71	46	24	108	249	\$438,439.08	88.4%
Aug 2021	\$10,485.72	\$108,913.97	\$119,399.69	\$243,461.44	\$77,998.28	\$75,578.33	\$245,881.39	\$365,281.08	71	47	22	111	251	\$442,687.24	82.5%
Sep 2021	\$11,514.06	\$107,622.50	\$119,136.56	\$471,758.89	\$57,266.07	\$188,580.06	\$340,444.90	\$459,581.46	71	45	22	112	250	\$440,563.16	104.3%
Oct 2021	\$9,752.31	\$109,344.46	\$119,096.77	\$173,439.05	\$52,405.13	\$65,881.60	\$159,962.58	\$279,059.35	73	48	22	112	255	\$448,635.48	62.2%
Nov 2021	\$14,463.96	\$110,205.44	\$124,669.40	\$524,665.28	\$85,546.15	\$230,783.50	\$379,427.93	\$504,097.33	73	49	22	112	256	\$450,759.56	111.8%
Dec 2021	\$13,336.91	\$110,205.44	\$123,542.35	\$776,684.84	\$91,301.56	\$236,766.63	\$631,219.77	\$754,762.12	71	49	22	113	255	\$451,183.56	167.3%
2021 Totals	\$133,524.25	\$1,314,526.68	\$1,448,050.93	\$3,991,060.74	\$726,717.75	\$1,195,585.06	\$3,522,193.43	\$4,970,244.36	855	569	279	1328	3031	\$5,348,782.28	92.9%
% of Total Cost	2.69%	26.45%	29.13%	56.24%	14.62%	-24.05%	70.87%	100.00%							

*Note: Administration fee includes PBA claims administration and Anthem claims administration less pharmacy rebate offset. Anthem network access 2% discount share and PBA renewal fees included in each monthly total.

Key Indicators

Average EE Enrollment	71
Average EESP Enrollment	47
Average EECH Enrollment	23
Average FAM Enrollment	111

Total Plan Costs	\$4,970,244.36
Plan Funding	\$5,348,782.28
Dollar Difference	\$378,537.92
Loss Ratio	92.9%

Fixed Costs per Employee per Year	\$5,732.96
Variable Costs per Employee per Year	\$13,944.68
Total Costs per Employee per Year	\$19,677.64

Barron County

Medical Loss Ratio Report, Paid 1/1/2022 - 12/31/2022

Report Parameters	
Medical Administrator	Anthem/PBA
Prescription Drug Administrator	IngenioRx
Reinsurance Carrier	HCC
Specific Stop-Loss Deductible	\$50,000
Stop Loss Contract	12/18

Fixed Fees		
Anthem Administration Fee	\$5.00	PEPM
PBA Administration Fee	\$26.15	PEPM
Specific Stop Loss Premium	\$540.28	PEPM
Aggregate Stop Loss Premium	\$6.08	PEPM
Employee Transplant Premium	\$8.61	PEPM
Family Transplant Premium	\$21.35	PEPM

Funding Rates	
Employee Only	\$850.04
Family	\$2,124.08

Plan Experience

2022	Fixed Costs				Variable Costs				Total Cost	Enrollment				Funding & Loss Ratio		
	Month	Medical Administration Premiums + Discount Share	Stop Loss Premiums	Transplant Premiums	Total Fixed Costs	Medical Paid Claims	Prescription Drug Claims	Reimbursed		Total Variable Cost	Total Plan Cost	EE Contracts	EESP Contracts	EECH Contracts	FAM Contracts	Total Contracts
Jan 2022	\$16,058.94	\$136,590.00	\$4,471.18	\$157,120.12	\$320,003.84	\$34,025.22	\$284,969.16	\$69,059.90	\$226,180.02	68	47	24	111	250	\$444,385.28	50.9%
Feb 2022	\$12,112.73	\$138,775.44	\$4,531.10	\$155,419.27	\$440,515.77	\$56,099.86	\$86,426.92	\$410,188.71	\$565,607.98	70	48	24	112	254	\$450,333.52	125.6%
Mar 2022	\$9,080.33	\$139,868.16	\$4,586.54	\$153,535.03	\$224,850.27	\$62,792.23	\$28,586.46	\$259,056.04	\$412,591.07	69	50	23	114	256	\$455,855.72	90.5%
Apr 2022				\$0.00				\$0.00	\$0.00					0	\$0.00	#DIV/0!
May 2022				\$0.00				\$0.00	\$0.00					0	\$0.00	#DIV/0!
Jun 2022				\$0.00				\$0.00	\$0.00					0	\$0.00	#DIV/0!
Jul 2022				\$0.00				\$0.00	\$0.00					0	\$0.00	#DIV/0!
Aug 2022				\$0.00				\$0.00	\$0.00					0	\$0.00	#DIV/0!
Sep 2022				\$0.00				\$0.00	\$0.00					0	\$0.00	#DIV/0!
Oct 2022				\$0.00				\$0.00	\$0.00					0	\$0.00	#DIV/0!
Nov 2022				\$0.00				\$0.00	\$0.00					0	\$0.00	#DIV/0!
Dec 2022				\$0.00				\$0.00	\$0.00					0	\$0.00	#DIV/0!
2022 Totals	\$37,252.00	\$415,233.60	\$13,588.82	\$466,074.42	\$985,369.88	\$152,917.31	\$399,982.54	\$738,304.65	\$1,204,379.07	207	145	71	337	760	\$1,350,574.52	89.2%
% of Total Cost	3.09%	34.48%	1.13%	38.70%	48.60%	12.70%	-33.21%	61.30%	100.00%							

*Note: Administration fee includes PBA claims administration and Anthem claims administration less pharmacy rebate offset. Anthem network access 2% discount share and PBA renewal fees included in each monthly total.

Key Indicators

Average EE Enrollment	69
Average EESP Enrollment	48
Average EECH Enrollment	24
Average FAM Enrollment	112
Average Total Enrollment	253

Total Plan Costs	\$1,204,379.07
Plan Funding	\$1,350,574.52
Dollar Difference	\$146,195.45
Loss Ratio	89.2%

Fixed Costs per Employee per Year	\$7,359.07
Variable Costs per Employee per Year	\$11,657.44
Total Costs per Employee per Year	\$19,016.51

Barron County

Impact of Increase to Specific Deductible Based on 2021 Stop Loss High Cost Claimants

Specific Deductible Alternatives - Based on 1/1/2021 - 12/31/2021 Plan Year Large Claims

	Carrier	HCC		
	2022 Specific Deductible Level	\$50,000	\$75,000	\$100,000
<u>Current Specific Deductible Level:</u> \$50,000	HCC's Estimated Change to Fixed Premiums (%)	---	-25.00%	-45.00%
	Annual Stop Loss Premium	\$1,678,418	\$1,258,813	\$1,090,972
<u>2022 Current Premium Total:</u> \$1,678,418	Premium Savings from Increasing Specific Deductible Limit	\$0	\$419,604	\$587,446
	Additional Risk (Claims Under Specific - 2021 Plan Year)	\$0	\$391,184	\$628,410
	Impact from Deductible Change	\$0	-\$28,420	\$40,963

Barron County

No or Low Cost Prescriptions



GENERIC PRESCRIPTIONS (U.S. Based Mail-Order)

- ~800 Generic medications covering major, chronic conditions
- Available for members on the HSA plan
- Medications shipped to home from GoGoMeds in 7 business days

\$0 COPAYMENT, \$0 SHIPPING COST | 90-DAY SUPPLY OF MEDICATIONS | OUTSTANDING CUSTOMER SERVICE TEAM



BRANDED PRESCRIPTIONS (International Mail-Order)

- ~110 Brand Name medications covering chronic conditions like Asthma, COPD, Diabetes
- Available for members on the HSA plan
- Medications shipped to home from our pharmacy partner in Winnipeg, Canada within 4 weeks in original branded packaging



OptiMed can help specific members who are on complex and high-cost treatments known as Specialty Medications. These include self-administered treatments, as well as those medications administered via injections or infusions.

These programs are no or low cost for members

Rx Program Savings Analysis

Barron County

Rx 'n Go

Plan	(\$6,200)
Member	\$73,000

Rx 'n Go (Beyond)

Plan	\$5,300
Member	\$22,000

OptiMed

Plan	\$209,000
Member	Variable



HORTON

