



BARRON COUNTY BOARD OF SUPERVISORS

Monday, August 21, 2023 – 7:00 p.m.

Barron County Government Center – Veterans Memorial Auditorium
335 East Monroe Avenue – Barron, Wisconsin 54812

Link to View Meeting: <http://youtube.com/c/BarronCountyMeetings>

Live streaming of the meeting will begin at 7:00 p.m.

AGENDA

1. Call to Order – Roll Call – Public Notification
2. Invocation and Pledge of Allegiance
3. Special Matters and Announcements (Non-Action Items)
4. Approve Agenda
5. Approve Minutes of July 17, 2023
6. Public Comment (*Prior Registration with County Clerk Required / Maximum Allotted Time is 3 Minutes*)
7. West Central Wisconsin Regional Planning Presentation
8. Progress Update on Highway Facilities
9. Financial Update on Highway Facilities Project
10. Zoning Ordinance Amendment – Rezoning – Town of Crystal Lake, Jeffrey A. Zappa
11. Zoning Ordinance Amendment – Rezoning – Town of Stanfold, Cody B. Fankhauser and E. Pat & DeEtte Fankhauser
12. Zoning Ordinance Amendment – Rezoning – Town of Stanfold, NorSwiss Properties, LLC / Matt Shilts, Agent
13. Zoning Ordinance Amendment – Rezoning – Town of Stanley, Christian & Bridget Schnider
14. Zoning Ordinance Amendment – Rezoning – Town of Prairie Lake, Daniel O. & JoAnn Brinkman / Owen Brinkman, Agent
15. Resolution – Authorizing Barron County to Adopt and Implement a FICA Alternative Plan and Trust Agreement for Part-time Employees and Part-time Elected Officials
16. Resolution – Authorizing Information Technology Upgrades
17. Ordinance – Highway Facility and Grounds Public Access
18. Barron County Rules & Procedures Changes (*2nd Reading*)
19. American Rescue Plan Act (ARPA) Expenditures

Continued on Page 2

Barron County Board of Supervisors

Monday, August 21, 2023

Agenda – Page 2

20. Report from County Administrator
 - a. County Board Meeting Times Survey
 - b. Wild Rivers Trail Signage – Highway 53
 - c. BEAD Grant
 - d. Health Joy Data

21. Appointments
 - a. Highway Commissioner – Appoint Michael Hoefs

22. Claims, Petitions & Correspondence

23. Suggestions for Future Agenda Items

24. 2024 Health Insurance Renewal
 - a. The County Board may go into closed session pursuant to 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 and 19.85(1)(f) for the purpose of considering financial, medical, social or personal histories, or disciplinary data or considering specific personnel problems or investigation of charge.
 - b. Return to Open Session
 - c. Take Any Necessary Action

25. Adjournment

TO: County Board Supervisors

FROM: Jeff French, County Administrator



DATE: August 15th, 2023

RE: August County Board Meeting

#3. Special Matters & Announcements:

- a. A special thank you to the Fraternal Order of Police for their excellent meal they provided to Police officers and other first responders, on Monday July 24th.
- b. Congratulations to our own ROD Margo Kattherhagen for receiving the President's Award from the Wisconsin Register of Deeds Association.
- c. Included with the packet is Chair Okey's, 2024 National Rail Safety Proclamation.
- d. A July 24th, Thank-You letter from Dairyland Power, for our support and participation in the Tri-State Fiber Deployment Program is included with the packet.

#7. West Central Wisconsin Regional Planning Commission:

Mr. Steve Allen from WCWRP has asked for time to address the County Board.

#8. Progress Update on Highway Facilities:

Facilities Manager Matt Kaiser, or Chair Okey will address this item.

#9. Financial Update on Highway Facilities:

Jodi will review the expenditures and cash on hand at the meeting.

#10. To #14. Zoning Amendments:

There are no concerns with this rezoning that I have been made aware of. I recommend approval as printed and presented.

#15. Resolution - FICA Alternative Plan and Trust Agreement:

Included with the packet is a resolution authorizing the implementation of this plan. Additionally, I have included all the relevant documents pertaining to this decision.

I recommend approval of this plan.

I believe the Resolution and accompanying additional documents fully explain what this plan is and does. However, if there are questions or concerns please contact me directly.

Approval of this Trust/Plan will result in approximately \$60,000.00 in FICA tax savings to the County.

#16. Resolution Authorizing Technology Upgrades:

Following is the information I provided to the Executive Committee. And, interestingly enough the Exc., Committee voted to appropriate additional dollars because they felt this infrastructure improvement was critical. In my opinion the Executive Committee made the right decision.

NOTE The capital expenditures being requested by IT Director Peterson are not, specifically, for the Hwy Department but rather the entire County IT structure. Lance will provide additional information at the meeting but as I understand it Lance is requesting one-time infrastructure improvements to the IT room at the Hwy shop which will benefit all County operations. As of the date that I am writing this update Lance is working hard to secure costs and other details. That-said this expenditure will be in the \$60K range, however that 40% cheaper than having to purchase and install new servers and peripherals at the Justice Center. Again, at the meeting Lance will expand upon the details. Lance and I have spoken at-least twice on this matter, and it's unfortunate that he is "saddled" with bringing this information forward but the need is real.

I support Lance's request because I have reviewed the details and more importantly the possible negatives if not approved.

#17. Ordinance - Highway Facility and Grounds Public Access:

This resolution, that-is, it's contents and purpose are similar to the same ordinance pertaining to the Justice Center. This Ordinance comes with the recommendation of the Highway Committee.

This Ordinance is necessary and I recommend approval.

#18. Barron County Rules and Procedures - Second Reading:

This is a second reading from the June meeting.

I recommend approval.

#19. ARPA Expenditure Update:

Jodi will take the lead on this Agenda item, information included with the packet.

#20. Report from County Administrator:

A. County Board Meeting Times - Survey

Chair Okey or Clerk Hodek will address this item.

B. Wild Rivers Trail Signage HWY 53

This was on the Agenda for the Property Committee meeting on 8-7. However, the bottom-line is DOT, DNR, WHEDA, WEDA have all declined to participate, monetarily,

C. *BEAD Grant:*

Broadband Equity And Diversity Grant, I applied for this grant. But, will not create documents after the fact in order to receive the grant award of \$1,000.00. In my opinion the Grantee, i.e. PSC should have told prospective applicants, up-front, that documented expenditures were necessary for reimbursement.

D. *Health Joy Data:*

The most current data is included in the packet. If there are questions we can have Tim Deaton address them.

#21. Appointments:

Barron County Highway Commissioner:

Michael Hoefs

#22. Claims, Petitions and Correspondence:

I will let Mr. Muench or Mrs. Hodek address this agenda item, there are none at this time that I am aware of.

#23. Suggestions for Future Agenda Items:

First/Preliminary Draft 2024 County Budget

#24. Closed Session:

We will need a Closed Session for Mr. Tim Deaton from the Horton group for the purpose of giving him direction on how to proceed for the 2024 Health Insurance renewal.

G:\google\googledocs\2023-8-21 County Board Update.docx

BRENT J. RIDGE
President and CEO



July 24, 2023

Louie Okey
Barron County
335 East Monroe Avenue
Barron, WI 54812

Dear Louie,

On behalf of Dairyland Power Cooperative, thank you for your support of our Tri-State Fiber Deployment Project grant application under the FY2022 Enabling Middle Mile Grant Program. We are thrilled to have received a \$14.89M award to accelerate the expansion of middle-mile infrastructure in underserved rural communities in Wisconsin and Dairyland's service territory. The letter of support you provided played a key role in the competitiveness of our application to the National Telecommunications and Information Administration (NTIA).

The growing and critical need for reliable and affordable high-speed broadband internet service, coupled with Dairyland's grid modernization plans, led to the development of the Tri-State Fiber Deployment project plan. With the award, Dairyland will retrofit approximately 240 miles of our fiber optic communications network over the next two years using mostly Optical Ground Wire (OPGW) on our transmission lines across three states, (Northwest Wisconsin and Southeastern Minnesota, Northeastern Iowa, and Genoa, WI) to serve its operational data communication requirements and is designed such that spare fiber capacity is available for use by Dairyland's member distribution cooperatives and third parties. The Tri-State Fiber Deployment Project will help enable the expansion of reliable and affordable high-speed broadband service in rural areas through the shared use of fiber facilities as a middle mile provider while supporting the future operational needs of Dairyland and its consumer-members.

Again, Dairyland is very grateful for your continued support of federal rural broadband grant programs that help close the nation's digital divide. We are looking forward to keeping you and your office updated on the progress and completion of the Tri-State Fiber Deployment Project.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brent Ridge", is placed above the typed name.

Brent Ridge
President and CEO
Dairyland Power Cooperative

A Touchstone Energy® Cooperative The logo for Touchstone Energy, featuring a stylized sun or starburst design.



BARRON COUNTY BOARD OF SUPERVISORS

Louie Okey, County Board Chair

335 East Monroe Avenue
Government Center Room 2130
Barron, WI 54812
Phone: 715-520-7414
Fax: 715-537-6820

Proclamation National Rail Safety Week

WHEREAS *Rail Safety Week* is to be held across the U.S. from September 18 to 24, 2023;

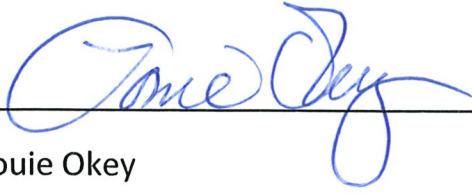
WHEREAS, 2,194 rail grade crossing collisions resulted in 803 personal injuries and were responsible for 274 fatalities in the United States during 2022; and

WHEREAS, 1,208 pedestrian trespassing casualties have occurred in the United States resulting in 658 pedestrians being killed and another 550 injured while trespassing on railroad property rights of way during 2022; and

WHEREAS, educating and informing the public about rail safety (reminding the public that railroad right of ways are private property, enhancing public awareness of the dangers associated with highway rail grade crossings, ensuring pedestrians and motorists are looking and listening while near railways, and obeying established traffic laws) will reduce the number of avoidable fatalities and injuries cause by incidents involving trains and citizens; and

WHEREAS, the International Association of Chiefs of Police, National Operation Lifesaver, United States Department of Transportation, and all local, state, county, and railroad law enforcement officers, first responders, and railroad corporations commit to partnering together in an effort to educate at a national level all aspects of railroad safety, to enforce applicable laws in support of National Rail Safety Week;

THEREFORE, I, Louie Okey, County Board Chair, Barron County, Wisconsin, do hereby attest my full support proclaiming September 18th to 24th, 2023, National Rail Safety Week and I encourage all citizens to recognize the importance of rail safety education.



Louie Okey

County Board Chair

Barron County, Barron Wisconsin



BARRON COUNTY BOARD OF SUPERVISORS

MONDAY, JULY 17, 2023 – 7:00 PM

BARRON COUNTY GOVERNMENT CENTER – AUDITORIUM
335 EAST MONROE AVENUE - BARRON, WISCONSIN 54812

MINUTES

PRESENT IN PERSON: Bob Anderson, Patti Anderson, John Banks, Karolyn Bartlett, Stan Buchanan, Randy Cook Sr, Bill Effertz, Pam Fall, Jim Gores, Bun Hanson, Dale Heinecke, Dana Heller, Kathy Krug, Audrey Kusilek, Fran Langman, Jerry McRoberts, Carol Moen, Roberta Mosentine, Stacy Neuman, Louie Okey, Pete Olson, Bob Rogers, Bill Schradle, Gary Taxdahl, Marv Thompson, Craig Turcott, Diane Vaughn and Stacey Wenzel.

ATTENDING VIRTUALLY: None at this time.

ABSENT: Gary Nelson.

CALL TO ORDER-ROLL CALL-PUBLIC NOTIFICATION: Chair Okey called the meeting to order at 7:00PM. County Clerk Hodek took attendance. County Administrator French stated the County's compliance with open meeting laws.

INVOCATION: Led by Pastor Tom Olson from the Hosanna Free Lutheran Church located in Cumberland.

PLEDGE OF ALLEGIANCE: Recited.

SPECIAL MATTERS AND ANNOUNCEMENTS: Information was included in the packet.

APPROVE AGENDA: Motion: (Cook/Langman) to approve. Carried with 28 Yes and 1 Absent (Nelson).

APPROVE MINUTES OF JUNE 19, 2023: Motion: (B. Anderson/Langman) to approve. Carried with 28 Yes and 1 Absent (Nelson).

PUBLIC COMMENT: Russell Rindsig – 2106 29 ½ Avenue in Saronia spoke regarding the upcoming Barron County Fair which starts this week.

FAMILY DRUG COURT TREATMENT PRESENTATION – JUDGE JAMES BABLER AND LAURA DOEBEREINER: Judge Babler and Doebereiner gave an overview of the Family Drug Court Recovery Program including the program development, program costs, program statistics and successful participant stories. Judge Babler noted that the Family Drug Court Treatment Program was recently changed to the Family Drug Court Recovery Program. Judge Babler and Doebereiner both answered questions from the Board.

PROGRESS UPDATE ON HIGHWAY FACILITIES: Highway Commissioner Servi gave an update on the new highway facilities. Highway Commissioner Servi also led a tour of the new Highway Facilities before the County Board meeting this evening at 5:30PM.

FINANCIAL UPDATE ON HIGHWAY FACILITIES PROJECT: Finance Director Busch gave an overview of the current financial updates with the new Highway Facility. Chair Okey also answered questions from the Board.

2023-10 ZONING ORDINANCE AMENDMENT – REZONING – TOWN OF TURTLE LAKE, DAVE & TRUDY PABST: Motion: (B. Anderson/Rogers) to approve. Carried with 28 Yes and 1 Absent (Nelson).

2023-30 RESOLUTION – AUTHORIZING NATIONWIDE 401(a) TRUST AGREEMENT: Motion: (Heller/Wenzel) to approve. Carried with 28 Yes and 1 Absent (Nelson).

BARRON COUNTY RULES & PROCEDURES CHANGES (1ST READING): Corporation Counsel Muench read the proposed changes to the Barron County Rules & Procedures.

2023-31 RESOLUTION – REQUESTING A PORTION OF CTH SS IN BARRON COUNTY BE NAMED “OFFICER EMILY BREIDENBACH AND OFFICER HUNTER SCHEEL MEMORIAL HIGHWAY:” Motion: (Cook/Kusilek) to approve. Carried with 28 Yes and 1 Absent (Nelson).

2023-11 RESOLUTION – AMENDING ORDINANCE NO. 2008-16 RELATING TO THE DISPOSAL OF SOLID WASTE WITHIN BARRON COUNTY, WISCONSIN (FLOW CONTROL ORDINANCE): Motion: (Mosentine/Thompson) to approve. Carried with 28 Yes and 1 Absent (Nelson).

AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURES: Information was included in packet.

REPORT FROM COUNTY ADMINISTRATOR

- A. HOMELAND SECURITY ELECTION AUDIT:** County Clerk Hodek gave an overview of the background for the Election Audit completed by the Homeland Security staff last week and will update the Committee next month once the report has been finalized. It was indicated there are several security enhancements that will need to be completed prior to the start of the 2024 election cycle with additional details to follow next month.
- B. HSA USAGE DATA:** Information was included in the packet.
- C. CITY OF BARRON TIF/TID MEETING:** Information was included in the packet.
- D. PUBLIC RETIREMENT PLAN TRUST ARRANGEMENT FOR PART-TIME EMPLOYEES:** Information was included in the packet.
- E. BARRON COUNTY HOUSING AUTHORITY REHABILITATION UPDATE:** Information was included in the packet.

APPOINTMENTS

- A. INTERIM HIGHWAY COMMISSIONER – APPOINT NATE NELSON: Motion: (Buchanan/Wenzel)** to approve all appointments as presented. Carried with 28 Yes and 1 Absent (Nelson).
- B. WPPA NEGOTIATING COMMITTEE – APPOINT LOUIE OKEY, KAROLYN BARTLETT, PETE OLSON, BOB ROGERS AND GARY NELSON: Motion: (Buchanan/Wenzel)** to approve all appointments as presented. Carried with 28 Yes and 1 Absent (Nelson).
- C. BIKE & PEDESTRIAN PLAN COMMITTEE – APPOINT PATTI ANDERSON, KATHY KRUG, KAROLYN BARTLETT, BRANDI NELSON, TYLER GRUETZMACHER, BILL EFFERTZ, BURNELL HANSON, CRAIG TURCOTT, NATE NELSON, JENNIFER BLATZ, ERIC GRUNDIN AND ALTERNATES KELLI RASMUSSEN & LIZ JACOBSON: Motion: (Buchanan/Wenzel)** to approve all appointments as presented. Carried with 28 Yes and 1 Absent (Nelson).
- D. HIGHWAY FACILITY FINANCE COMMITTEE – APPOINT MAK KAISER: Motion: (Buchanan/Wenzel)** to approve all appointments as presented. Carried with 28 Yes and 1 Absent (Nelson).

CLAIMS, PETITIONS & CORRESPONDENCE: None at this time.

SUGGESTIONS FOR FUTURE AGENDA ITEMS:

1. Tim Deaton from the Horton Group – August
2. Update from West Central Regional Planning Commission (WCRPC) – August
3. 2nd Reading - Amend County Board Rules & Procedures to Allow Chair and Vice Chairs to Serve as Voting Alternates at Committee Meetings – August
4. Public Retirement Plan Trust Arrangement for Part-Time Employees

NEXT MEETING DATES:

1. **Special Meeting** - Friday, July 28, 2023 at 9:00AM in the Auditorium of the Government Center located in Barron.
2. **Regular Monthly Meeting** – Monday, August 21 at 7:00PM in the Auditorium of the Government Center located in Barron.

BARRON COUNTY HIGHWAY FACILITY UPDATE BARRON COUNTY HIGHWAY FACILITIES UPDATE PERTAINING TO A POTENTIAL CLAIM REGARDING CERTAIN COSTS INCURRED, DISCUSSION OF CONTRACTUAL RIGHTS AND RESPONSIBILITIES, REVIEW OF POTENTIAL RESOLUTIONS AND OTHERWISE REVIEW OF LEGAL STATUS IN RELATION TO PROJECT: Motion: (Cook/B. Anderson) to go into closed session pursuant to Section 19.85(1)(e) (deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons required a closed session) and Section 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) based upon the above description to include all County Board Supervisors that are present in person, Finance Director Busch, County Administrator French and Corporation Counsel Muench. Carried with 28 voting Yes and 1 Absent (Nelson).

County Administrator French took minutes for the remainder of the meeting.

Motion to return to open session; Supervisors Cook/Bartlett, Carried.

Motion by Supervisor Bob Anderson/Dana Heler: To appoint the following individuals to a mediation committee to meet with CBS2, their attorneys, along with our attorneys, to begin the mediation process. Supervisors; Louie Okey, Stan Buchanan, Peter Olson, Staff: Finance Director Busch, Hwy Facilities Manager Mat Kaiser. Carried

Motion to approve a special County Board meeting Friday July 28th, 9am, if necessary: Gores/Banks, carried.

ADJOURNMENT: Chair Okey adjourned the meeting at 8:11PM.

Respectfully Submitted,
Jessica Hodek, County Clerk

MINUTES ARE NOT OFFICIAL UNTIL APPROVED BY THE COUNTY BOARD AT THE NEXT MEETING.

Barron County, Barron Wisconsin
 Monthly Reconciliation of Highway Facility Construction
 Revenues & Expenditures as of 7/31/2023

Date 8/4/2023
 Preparer JBB

\\bcfile1\Finance\HWY FILES\HIGHWAY FACILITY BUILD\2023\BC Financials - 7.31.2023.xlsx]7.31.2023

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

EXPENDITURES:

HIGHWAY FACILITY CONSTRUCTION	HIGHWAY RESTRICTED FUND BALANCE
FUND 405	FUND 701

Engineering & Architectural	5,468	
Construction Management	8,890	
General Construction	1,604,942	
Investment Mgmt Fees	196	
Other Capital Equipment	199,079	
Total Expenditures	1,818,574	0

OTHER FINANCING SOURCES (USES):

Interest Earned	4,081	
Transfer In from Hwy Fund 701	685,748	-685,748
Close Out Non-Bond Investment	2,521	
2022 Retainage Reversal	1,116,204	
Total Other Financing Sources	1,808,554	-685,748

Fund Balances, January 1 11,164 3,850,315

Fund Balances, July 31, 2023 (Cash on Hand) **1,144** **3,164,567** 3,165,711

Addl Funding:	25,120,000	4,600,000 Funding
	-25,120,000	-1,434,289 Spent
	0	3,165,711 Funds Remaining

NON-BOND

2017 Budget	Initial A&E	\$303,000.00
Resolution 2020-34	Federated Co-op Land Swap	\$176,000.00
Resolution 2021-31	Asbestos	\$350,000.00
Resolution 2022-15	General	\$144,244.00

BOND FUNDED EXPENDITURES

11/2/22 County Board \$4,600,000.00

BARRON COUNTY ZONING ORDINANCE NO. 2023 –

**AN ORDINANCE AMENDING THE ZONING CODE, (Re: Jeffrey A. Zappa),
COUNTY OF BARRON, WISCONSIN**

The Barron County Board of Supervisors ordains as follows

1
2 **WHEREAS, Jeffrey A. Zappa**, owner, filed a Petition to rezone certain property
3 in Barron County;

4
5 **WHEREAS,** the Zoning Map of Barron County, Wisconsin as specified in Section
6 17.26 of the Barron County Land Use Ordinance shall be amended to change the zoning
7 classification of the property in the County of Barron, Wisconsin, depicted in the attached
8 map, incorporated herein by reference, and described hereafter from:

9
10 _____ **Residential-1** _____ to _____ **Agricultural-2** _____

11
12 **LEGAL DESCRIPTION OF PROPERTY:**

13 Rezone the, Prts NW-NE & N 5 ac of SW-NE lyg e ly of Tn Rd ex E 580 ft, consisting of
14 22.107 acres, located in Section 11, T35N, R14W, Town of Crystal Lake.

15
16 **WHEREAS,** this Amendment was approved by the Zoning Committee on August
17 2, 2023, on a vote of 5-0, with Heinecke, Thompson, Rogers, Cook and Kusilek all voting
18 in favor and 0 against.

19
20 **NOW, THEREFORE, BE IT ORDAINED,** that this Ordinance shall be effective
21 upon its adoption and publication and that publication of this ordinance may occur through
22 posting in accordance with Section 985.02 of the Wisconsin Statutes.
23

BARRON COUNTY ZONING ORDINANCE NO. 2023 -

**AN ORDINANCE AMENDING THE ZONING CODE, (Re: Jeffrey A. Zappa),
COUNTY OF BARRON, WISCONSIN**

Page 2

OFFERED THIS 21st day of August 2023.

<p>Number of readings required: One (X) Two ()</p> <p>Vote required for passage: Majority (X) 2/3 Entire Board (20) ()</p> <p>Source of funding: Budgeted () General Fund () Grant () Contingency () Other (X) Details <u>N/A</u></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: <u>Jodi Busch, Finance Director</u></p> <p>Approved as to form by: <u>Jeffrey French, Administrator</u></p> <p><u>John Muench, Corporation Counsel</u></p>	<p><u>Bob Rogers, Committee Chair</u></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 ZONING COMMITTEE
BARRON, WISCONSIN
ACTION AND REPORT**

FINDINGS OF FACT:

Having heard the testimony and considered the evidence presented, the Zoning Committee determines the facts of this case to be:

Filing Date: June 26, 2023

File # 016-1100-03-000

Hearing Date: August 2, 2023

Agent:

Owner: Jeffrey A. Zappa – 451 23rd Ave, Cumberland, WI 54829
(Name and Address)

1. The applicant is the owner/lessee/mortgagee of the following described property, which is the subject of the petition to rezone the following: Prts NW-NE & N 5 ac of SW-NE lyg ely of Tn Rd ex E 580 ft, consisting of 22.107 acres, located in Section 11, T35N, R14W.
2. Town of Crystal Lake, Barron County, Wisconsin.
3. The present use of the property is: wooded land & residence.
4. The applicant requests to rezone from the R-1 district to the Ag-2 district.
5. Section 17.81 of the Ordinance.

Based on the following findings of fact, the Committee Recommends the APPROVAL/DENIAL of the petition to rezone:

- 1.) The request meets the criteria of Section 17.81(3)(a).
- 2.) Adjacent to Ag-2 property.
- 3.) Town Board had no objection to the rezoning request.
- 4.)
- 5.)

Is the Committee's decision consistent with the County Plan? Yes X No

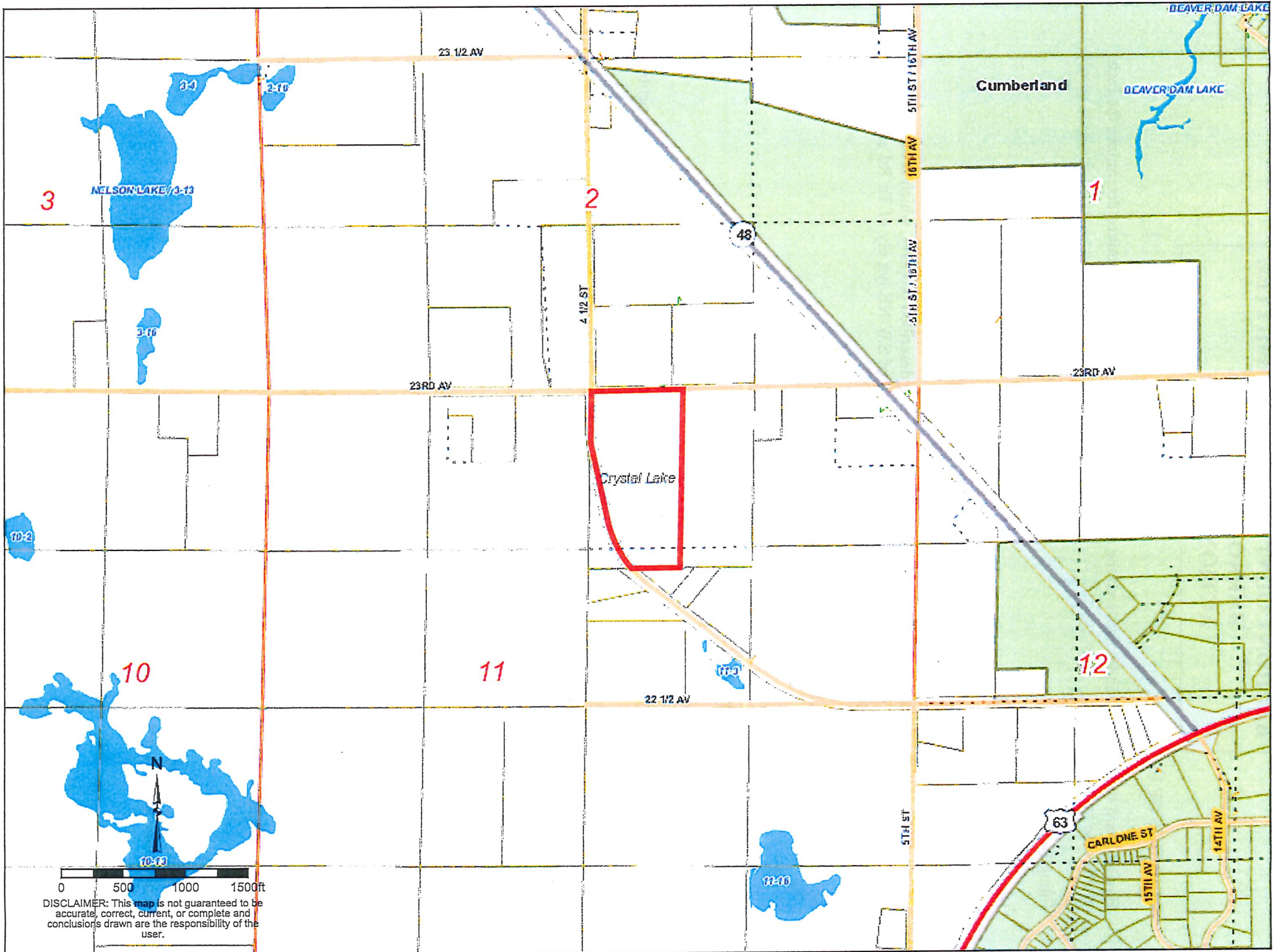
Barron County Zoning Committee:

Signed: _____
Committee Chairperson

Attest: _____
Committee Secretary

Dated: _____

(Signed by Committee Chairperson Rogers on 8-2-23.)
Committee action is not final until approved by County Board Resolution.



DISCLAIMER: This map is not guaranteed to be accurate, correct, current, or complete and conclusions drawn are the responsibility of the user.

BARRON COUNTY ZONING ORDINANCE NO. 2023 -

**AN ORDINANCE AMENDING THE ZONING CODE, (Re: Cody B. Fankhauser and E.
Pat & DeEtte Fankhauser),
COUNTY OF BARRON, WISCONSIN**

Page 2

OFFERED THIS 21st day of August 2023.

<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 <u>N/A</u></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: _____ Jodi Busch, Finance Director</p> <p>Approved as to form by: _____ Jeffrey French, Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Bob Rogers, Committee Chair</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 ZONING COMMITTEE
BARRON, WISCONSIN
ACTION AND REPORT**

FINDINGS OF FACT:

Having heard the testimony and considered the evidence presented, the Zoning Committee determines the facts of this case to be:

Filing Date: June 23, 2023

File # 042-1700-13-000

Hearing Date: August 2, 2023

Agent:

Owner: Cody B. Fankhauser and E. Pat & DeEtte Fankhauser (LE) – 1291 A 20 ½ Ave., Cumberland, WI 54829
(Name and Address)

1. The applicant is the owner/lessee/mortgagee of the following described property, which is the subject of the petition to rezone the following: Prts NE-SW, SE-SW, NW-SE & SW-SE, consisting of 23.23 acres, located in Section 17, T35N, R12W
2. Town of Stanford, Barron County, Wisconsin.
3. The present use of the property is: wooded land & farmland.
4. The applicant requests to rezone from the RR (1.33 ac) & C-1 (21.3 ac) district to the Ag-1 district.
5. Section 17.81 of the Ordinance.

Based on the following findings of fact, the Committee Recommends the APPROVAL/DENIAL of the petition to rezone:

- 1.) The area to be rezoned identified as Wetland Conservancy (C-1) was determined to be non-wetland area based on current LiDAR imaging.
- 2.) The rezoning meets the standards of 17.81(3)(a).
- 3.) The parcel is consistent with other A-1 properties in the area.
- 4.) The Town Board had no objection to the request.
- 5.)

Is the Committee’s decision consistent with the County Plan? Yes X No

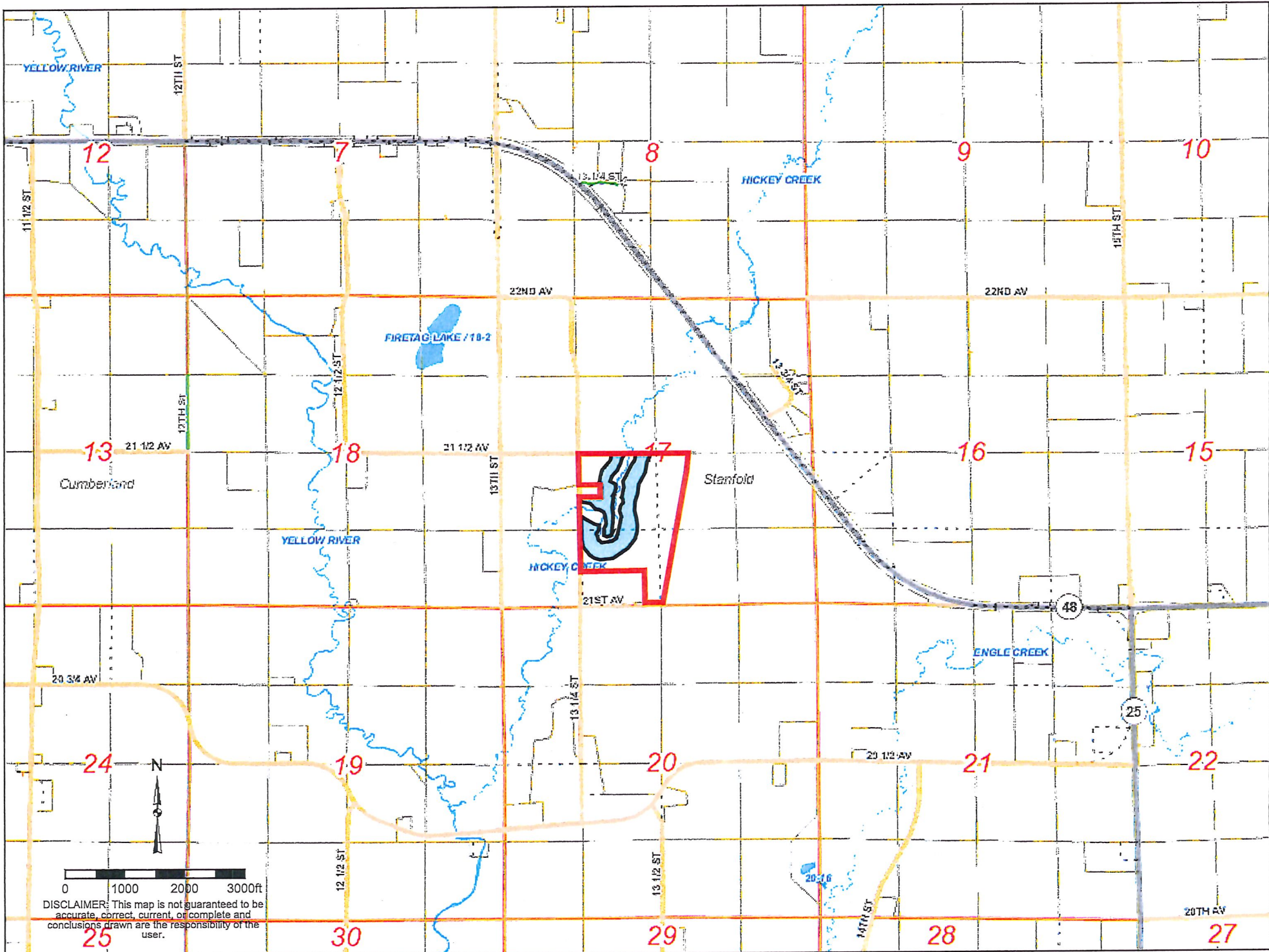
Barron County Zoning Committee:

Signed: _____
Committee Chairperson

Attest: _____
Committee Secretary

Dated: _____

(Signed by Committee Chairperson Rogers on 8/2/23.)
Committee action is not final until approved by County Board Resolution.



YELLOW RIVER

12

7

8

9

10

11 1/2 ST

12TH ST

13 1/4 ST

HICKEY CREEK

15TH ST

22ND AV

22ND AV

FIRETAC LAKE / 10-2

13

18

17

16

15

21 1/2 AV

Cumberland

21 1/2 AV

13TH ST

Stanford

YELLOW RIVER

HICKEY CREEK

21ST AV

48

ENGLE CREEK

25

24

19

20

21

22

20 3/4 AV



0 1000 2000 3000ft

13 1/4 ST

20 1/2 AV

MTN ST

25

30

29

28

27

20TH AV

BARRON COUNTY ZONING ORDINANCE NO. 2023 –

**AN ORDINANCE AMENDING THE ZONING CODE, (Re: Christian & Bridget
Schnider),
COUNTY OF BARRON, WISCONSIN**

The Barron County Board of Supervisors ordains as follows

1
2 **WHEREAS,** Christian & Bridget Schnider, owners, filed a Petition to rezone
3 certain property in Barron County;
4

5 **WHEREAS,** the Zoning Map of Barron County, Wisconsin as specified in Section
6 17.26 of the Barron County Land Use Ordinance shall be amended to change the zoning
7 classification of the property in the County of Barron, Wisconsin, depicted in the attached
8 map, incorporated herein by reference, and described hereafter from:
9

10 ___ **Residential-1 (apr. 1.53 ac) & Agricultural-1 (apr. 4.95 ac)** ___ to ___ **Agricultural-2** ___
11

12 **LEGAL DESCRIPTION OF PROPERTY:**

13 Rezone the part NE-SE lyg W of Wisconsin Central Ltd ROW, consisting of 6.48 acres,
14 located in Section 8, T34N, R11W, Town of Stanley.
15

16 **WHEREAS,** this Amendment was approved by the Zoning Committee on August
17 2, 2023, on a vote of 5-0, with Heinecke, Thompson, Rogers, Cook and Kusilek all voting
18 in favor and 0 against.
19

20 **NOW, THEREFORE, BE IT ORDAINED,** that this Ordinance shall be effective
21 upon its adoption and publication and that publication of this ordinance may occur through
22 posting in accordance with Section 985.02 of the Wisconsin Statutes.
23

BARRON COUNTY ZONING ORDINANCE NO. 2023 -

**AN ORDINANCE AMENDING THE ZONING CODE, (Re: Christian & Bridget
Schnider),
COUNTY OF BARRON, WISCONSIN**

Page 2

OFFERED THIS 21st day of August 2023.

<p>Number of readings required: One (X) Two ()</p> <p>Vote required for passage: Majority (X) 2/3 Entire Board (20) ()</p> <p>Source of funding: Budgeted () General Fund () Grant () Contingency () Other (X) Details <u> N/A </u></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: _____ Jodi Busch, Finance Director</p> <p>Approved as to form by: _____ Jeffrey French, Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Bob Rogers, Committee Chair</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 ZONING COMMITTEE
BARRON, WISCONSIN
ACTION AND REPORT**

FINDINGS OF FACT:

Having heard the testimony and considered the evidence presented, the Zoning Committee determines the facts of this case to be:

Filing Date: July 10, 2023

File # 044-0800-37-000

Hearing Date: August 2, 2023

Agent:

Owner: Christian & Bridget Schnider – 1979 16 ½ Ave, Cameron, WI 54822
(Name and Address)

1. The applicant is the owner/lessee/mortgagee of the following described property, which is the subject of the petition to rezone the following: part NE-SE 1/4 W of Wisconsin Central Ltd ROW, consisting of 6.48 acres, located in Section 8, T34N, R11W.
2. Town of Stanley, Barron County, Wisconsin.
3. The present use of the property is: wooded land & farmland.
4. The applicant requests to rezone from the Ag-1 (approx. 4.95 ac) & R-1 (approx. 1.53 ac) district to the Ag-2 district.
5. Section 17.81(3)(b)1 of the Ordinance whereas a petition for rezoning an area zoned for exclusive agricultural use (A-1) may be approved only if it is determined that:

- | | <u>YES</u> | <u>NO</u> |
|--|--|--------------------------|
| a. The land is better suited for a use not allowed in the farmland preservation zoning district. | a. <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. The rezoning is consistent with any applicable comprehensive plan. | b. <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| c. The rezoning is substantially consistent with the county certified farmland preservation plan. | c. <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| d. The rezoning will not substantially impair or limit current or future agricultural use of surrounding parcels of land that are zoned for or legally restricted to agriculturally use. | d. <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Based on the above findings of fact, the Committee Recommends the APPROVAL/DENIAL of the petition to rezone out of the Exclusive Agricultural Zoning District.

Is the Committee’s decision consistent with the County Plan? Yes X No _____

Barron County Zoning Committee:

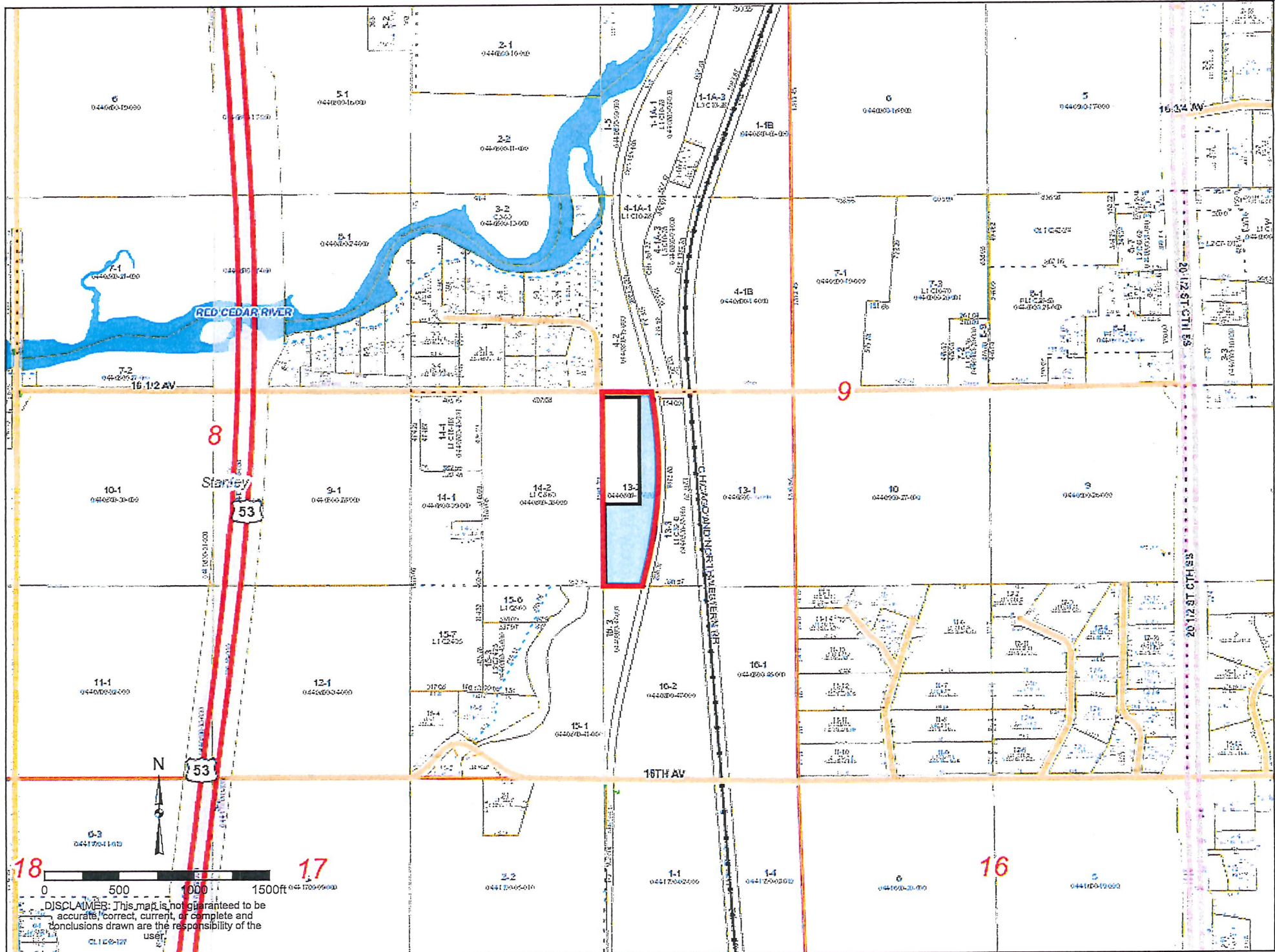
Signed: _____
Committee Chairperson

Attest: _____
Committee Secretary

Dated: _____

(Signed by Committee Chairperson Rogers on 8/2/23.)

Committee action is not final until approved by County Board Resolution.



DISCLAIMER: This map is not guaranteed to be accurate, correct, current, or complete and conclusions drawn are the responsibility of the user.

CLIC 9-127

BARRON COUNTY ZONING ORDINANCE NO. 2023 –

**AN ORDINANCE AMENDING THE ZONING CODE, (Re: NorSwiss Properties, LLC),
COUNTY OF BARRON, WISCONSIN**

The Barron County Board of Supervisors ordains as follows

1
2 **WHEREAS, NorSwiss Properties, LLC, owner, filed a Petition to rezone certain**
3 **property in Barron County;**
4

5 **WHEREAS, the Zoning Map of Barron County, Wisconsin as specified in Section**
6 **17.26 of the Barron County Land Use Ordinance shall be amended to change the zoning**
7 **classification of the property in the County of Barron, Wisconsin, depicted in the attached**
8 **map, incorporated herein by reference, and described hereafter from:**
9

10 **_____ Agricultural-2 _____ to _____ Agricultural-1 _____**
11

12 **LEGAL DESCRIPTION OF PROPERTY:**

13 **Rezone the E 1/2 SE-SE, consisting of 20 acres, located in Section 25, T35N, R12W, Town**
14 **of Stanfold.**
15

16 **WHEREAS, this Amendment was approved by the Zoning Committee on August**
17 **2, 2023, on a vote of 5-0, with Heinecke, Thompson, Rogers, Cook and Kusilek all voting**
18 **in favor and 0 against.**
19

20 **NOW, THEREFORE, BE IT ORDAINED,** that this Ordinance shall be effective
21 upon its adoption and publication and that publication of this ordinance may occur through
22 posting in accordance with Section 985.02 of the Wisconsin Statutes.
23

BARRON COUNTY ZONING ORDINANCE NO. 2023 -

**AN ORDINANCE AMENDING THE ZONING CODE, (Re: NorSwiss Properties, LLC),
COUNTY OF BARRON, WISCONSIN**

Page 2

OFFERED THIS 21st day of August 2023.

<p>Number of readings required: One (X) Two ()</p> <p>Vote required for passage: Majority (X) 2/3 Entire Board (20) ()</p> <p>Source of funding: Budgeted () General Fund () Grant () Contingency () Other (X) Details <u>N/A</u></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: _____ Jodi Busch, Finance Director</p> <p>Approved as to form by: _____ Jeffrey French, Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Bob Rogers, Committee Chair</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 ZONING COMMITTEE
BARRON, WISCONSIN
ACTION AND REPORT**

FINDINGS OF FACT:

Having heard the testimony and considered the evidence presented, the Zoning Committee determines the facts of this case to be:

Filing Date: July 12, 2023

File # 042-2500-25-000

Hearing Date: August 2, 2023

Agent: **Matt Shilts, PLS**

Owner: NorSwiss Properties, LLC – 1563 19th Ave, Rice Lake, WI 54868
(Name and Address)

1. The applicant is the owner/lessee/mortgagee of the following described property, which is the subject of the petition to rezone the following: E 1/2 SE-SE, consisting of 20 acres, located in Section 25, T35N, R12W.
2. Town of Stanford, Barron County, Wisconsin.
3. The present use of the property is: wooded land, farmland & residence.
4. The applicant requests to rezone from the Ag-2 district to the Ag-1 district.
5. Section 17.81 of the Ordinance.

Based on the following findings of fact, the Committee Recommends the APPROVAL/DENIAL of the petition to rezone:

- 1.) The request meets the standards of 17.81(3)(a).
- 2.) Approval of the request increases the Farmland Preservation Map Area.
- 3.) The Town Board had no objection.
- 4.) The property abuts A-1 zoned property.
- 5.)

Is the Committee's decision consistent with the County Plan? Yes X No

Barron County Zoning Committee:

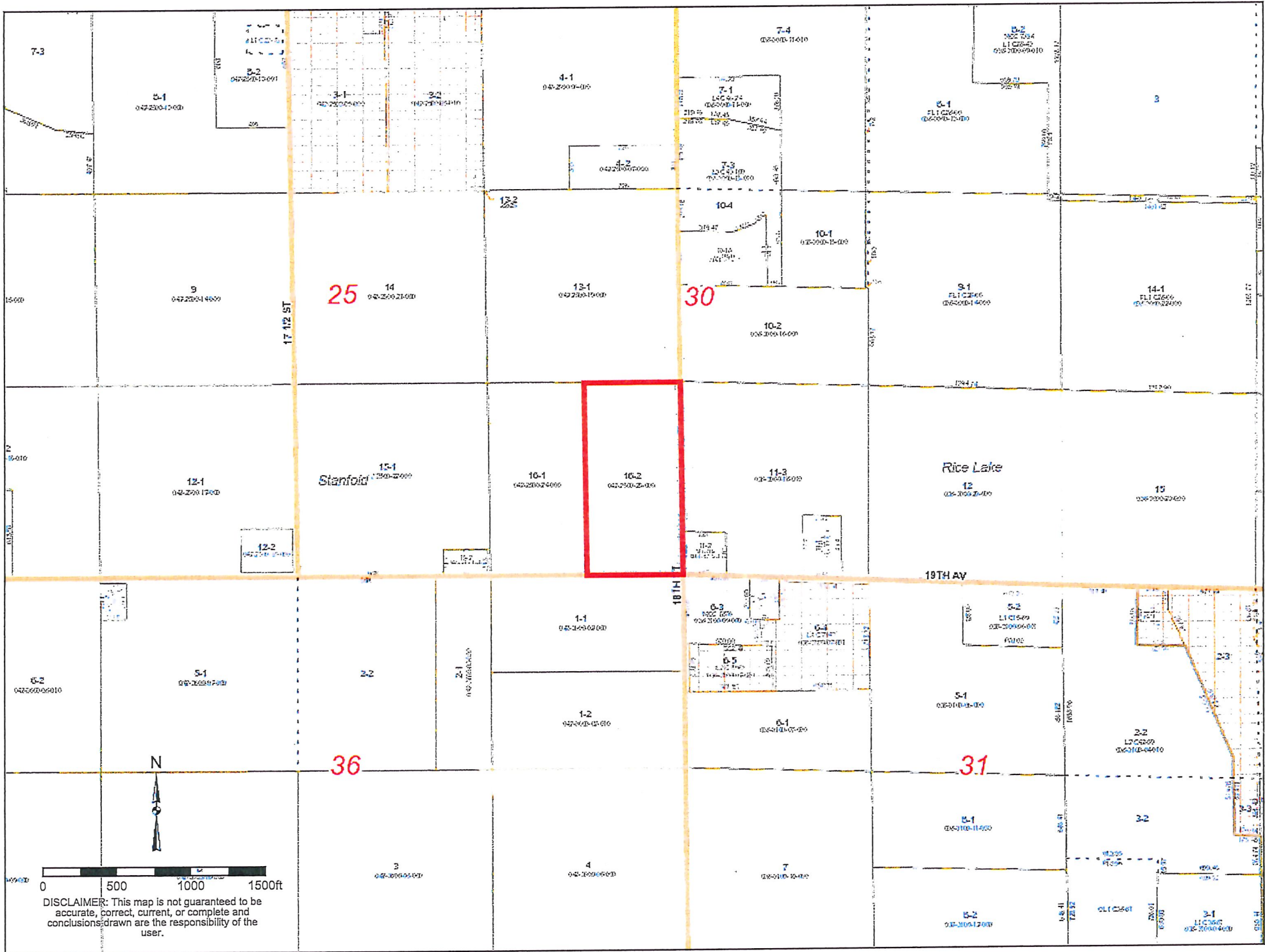
Signed: _____
Committee Chairperson

Attest: _____
Committee Secretary

Dated: _____

(Signed by Committee Chairperson Rogers on 8/2/23 .)

Committee action is not final until approved by County Board Resolution.



25

30

36

31

Stanford

Rice Lake



DISCLAIMER: This map is not guaranteed to be accurate, correct, current, or complete and conclusions drawn are the responsibility of the user.

BARRON COUNTY ZONING ORDINANCE NO. 2023 –

**AN ORDINANCE AMENDING THE ZONING CODE, (Re: Daniel O. & JoAnn
Brinkman),
COUNTY OF BARRON, WISCONSIN**

The Barron County Board of Supervisors ordains as follows

1
2 **WHEREAS, Daniel O. & Jo Ann Brinkman**, owners, filed a Petition to rezone
3 certain property in Barron County;
4

5 **WHEREAS,** the Zoning Map of Barron County, Wisconsin as specified in Section
6 17.26 of the Barron County Land Use Ordinance shall be amended to change the zoning
7 classification of the property in the County of Barron, Wisconsin, depicted in the attached
8 map, incorporated herein by reference, and described hereafter from:
9

10 _____ **Agricultural-2** _____ to _____ **Agricultural-1** _____
11

12 **LEGAL DESCRIPTION OF PROPERTY:**

13 Rezone the W ½ SE-SE, Sec 20 & Prt SW-NE, Sec 29, consisting of 40.51 acres, located
14 in Sections 20 & 29, T33N, R11W, Town of Prairie Lake.
15

16 **WHEREAS,** this Amendment was approved by the Zoning Committee on August
17 2, 2023, on a vote of 5-0, with Heinecke, Thompson, Rogers, Cook and Kusilek all voting
18 in favor and 0 against.
19

20 **NOW, THEREFORE, BE IT ORDAINED,** that this Ordinance shall be effective
21 upon its adoption and publication and that publication of this ordinance may occur through
22 posting in accordance with Section 985.02 of the Wisconsin Statutes.
23

BARRON COUNTY ZONING ORDINANCE NO. 2023 -

**AN ORDINANCE AMENDING THE ZONING CODE, (Re: Daniel O. & JoAnn
Brinkman),
COUNTY OF BARRON, WISCONSIN**

Page 2

OFFERED THIS 21st day of August 2023.

<p>Number of readings required: One (X) Two ()</p> <p>Vote required for passage: Majority (X) 2/3 Entire Board (20) ()</p> <p>Source of funding: Budgeted () General Fund () Grant () Contingency () Other (X) Details <u>N/A</u></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: _____ Jodi Busch, Finance Director</p> <p>Approved as to form by: _____ Jeffrey French, Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Bob Rogers, Committee Chair</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted () Failed () Tabled ()</p>
---	--

**BARRON COUNTY ZONING COMMITTEE
BARRON, WISCONSIN
ACTION AND REPORT**

FINDINGS OF FACT:

Having heard the testimony and considered the evidence presented, the Zoning Committee determines the facts of this case to be:

Filing Date: July 13, 2023

File # 036-2000-16-000, 036-2900-06-010

Hearing Date: August 2, 2023

Agent: Owen Brinkman

Owner: Daniel O. & JoAnn Brinkman – 1999 8th Ave, Chetek, WI 54728
(Name and Address)

1. The applicant is the owner/lessee/mortgagee of the following described property, which is the subject of the petition to rezone the following: W ½ SE-SE, Sec 20 & Prt SW-NE, Sec 29, consisting of 40.51 acres, located in Sections 20 & 29, T33N, R11W.
2. Town of Prairie Lake, Barron County, Wisconsin.
3. The present use of the property is: wooded land & farmland.
4. The applicant requests to rezone from the Ag-2 district to the Ag-1 district.
5. Section 17.81 of the Ordinance.

Based on the following findings of fact, the Committee Recommends the APPROVAL/DENIAL of the petition to rezone:

- 1.) The request meets the standards of 17.81(3)(a).
- 2.) The request increases the Farmland Preservation Map Area.
- 3.) The Town Board had no objection.
- 4.) The property abuts A-1 zoned property.
- 5.)

Is the Committee's decision consistent with the County Plan? Yes X No _____

Barron County Zoning Committee:

Signed: _____
Committee Chairperson

Attest: _____
Committee Secretary

Dated: _____

(Signed by Committee Chairperson Rogers on 8/2/23.)
Committee action is not final until approved by County Board Resolution.

19

20

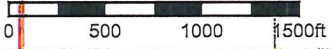
21

30

29

28

Prairie Lake



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20TH ST

9 1/2 AV

20 1/4 ST

8TH AV

19 1/2 ST

8TH AV CTH D

19 1/2 ST CTH D

20 1/2 ST

BARRON COUNTY RESOLUTION NO. 2023- _____

Resolution Authorizing Barron County to Adopt and Implement a FICA Alternative Plan and Trust Agreement for Part-Time Employees and Part-Time Elected Officials

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1 **WHEREAS**, on May 15th, 2023 CA French drafted a letter to the State Social
2 Security Administrator, Wisconsin Department of Employee Trust Funds inquiring if
3 Barron County could create a public retirement plan for all part-time, seasonal, and
4 temporary employees who are not eligible for WRS participation; and
5

6 **WHEREAS**, on May 18th, 2023 Mr. Kurt Kundert, Policy Advisor, Social Security
7 Administrator, Retirement Services and Policy System Implementation, Wisconsin
8 Department of Employee Trust Funds, notified CA French that “In short, the County is not
9 prohibited from establishing a public retirement system for its PST employees based on
10 the County’s participation in the State of Wisconsin “218 Agreement.” See 42 USC 418.”;
11 and
12

13 **WHEREAS**, if Barron County were to establish a FICA Alternative Retirement
14 Plan it would result in an approximate payroll tax savings in excess of \$60,000.00 per year;
15 and
16

17 **WHEREAS**, the Executive Committee originally discussed this option at their July
18 7, 2023 Committee meeting with Mr. Bruce Nelson from Pelion Benefits Inc.; and
19

20 **WHEREAS**, attached to this resolution are the following documents:

- 21 (A): May 15th, 2023 letter from CA French to Wis., Dept., of Employee Trust
22 Funds
- 23 (B): May 18th, 2023 letter from Wis., Dept., of Employee Trust Funds to CA
24 French
- 25 (C): 3121 FICA Alternative Plan and Trust Administrative Service Agreement,
26 Pelion Benefits, Inc.
- 27 (D): FICA Alternative Retirement Plan – Adoption Agreement
- 28 (E): FICA Alternative Retirement Plan- Summary Plan Description
- 29 (F): FICA Alternative Retirement Plan; and
30

31 **WHEREAS**, the Executive Committee recommend approval of a FICA Alternative
32 Retirement plan, with Buchanan, Cook, Heinecke, Moen, Okey, Rogers and Thompson
33 voting yes and no members voting no; and
34

35 **NOW, THEREFORE, BE IT RESOLVED**, that with passage of this resolution
36 the Barron County Board of Supervisors does hereby adopt a FICA Alternative Retirement
37 Plan to be implemented as soon as practicable; and
38

BARRON COUNTY RESOLUTION NO. 2023- _____

Resolution Authorizing Barron County to Adopt and Implement a FICA Alternative Plan and Trust Agreement for Part-Time Employees and Part-Time Elected Officials

39 **BE IT FURTHER RESOLVED** that publication of this resolution may occur
40 through posting in accordance with Section 985.02 of the Wisconsin Statutes.

OFFERED THIS 21st day of August 2023

<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: \$ N/A - Future years total amount: \$ N/A - Effect on tax levy – current year - \$ N/A - Effect on tax levy – future years - \$ N/A</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 Executive Committee Chair</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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C:\word\corp counsel documents\FICA Alternative Plan Agreement Resolution.docx



BARRON COUNTY

DEPARTMENT OF ADMINISTRATION

Jeff French, County Administrator
Rachael Richie, Human Resources Director
Wendy Coleman, Executive Assistant

335 East Monroe Avenue
Government Center Room 2130
Barron, WI 54812
Phone: 715-537-6841
Fax: 715-537-6820

May 15th, 2023

Mr. Kyle Kundert
State Social Security Administrator
Wisconsin Department of Employee Trust Funds
P.O. Box 7931
Madison, WI 53707-7931

jeff.french@co.barron.wi.us
rachael.richie@co.barron.wi.us
wendy.coleman@co.barron.wi.us

Re: Barron County

Request for written confirmation that Barron County can create a public retirement plan to meet the criteria set forth in the Federal Employment Tax Regulations for all Part-time, Seasonal, and Temporary Employees (PST) working less than 1200 hours annually.

Mr. Kundert:

After reviewing IRS Publication 963, Chapter 6, a Federal-State Cooperative Publication: we read that for employees whom Social Security coverage became mandatory, (under OBRA of 1990) with an effective day of July 2, 1991, coverage ceases when an employer creates a public retirement plan for PST employees that meet certain requirements.

We would like confirmation that our County is eligible to create a public retirement plan for the above state PST employees. It is the intent of our County to implement a public retirement program as an alternative to Social Security for our PST employees that meet the Federal Employment regulations, thereby ceasing Social Security coverage for these employees.

At your earliest convenience, please confirm in writing that the Barron County has the authority to implement such a plan stipulated above. Please include all specific documentation or modifications that directly apply to our County. Thank you for your attention to this request and your prompt response would be greatly appreciated.

Thank you for your attention to this request and your prompt response would be greatly appreciated.

Sincerely,

A handwritten signature in black ink that reads "Jeffrey S. French". The signature is written in a cursive style with a large, stylized 'J' and 'F'.

Mr. Jeffrey S. French
County Administrator
Barron County
335 East Monroe Avenue, Rm. 2130
Barron, WI 51812
Phone: 715-537-6200
Jeff.french@co.barron.wi.us



STATE OF WISCONSIN
Department of Employee Trust Funds
A. John Voelker
SECRETARY

Wisconsin Department
of Employee Trust Funds
PO Box 7931
Madison WI 53707-7931
1-877-533-5020 (toll free)
Fax 608-267-4549
etf.wi.gov

May 18, 2023

Jeffery French – County Administrator
Barron County
335 East Monroe Avenue, Rm. 2130
Barron, WI 51812

RE: Establishing a public retirement system for part-time, seasonal, and temporary employees

Dear Jeffery French,

I received your letter dated May 15, 2023, with questions regarding whether Barron County (County) can establish a public retirement system for its part-time, seasonal, and temporary employees (PST), i.e., those not eligible for WRS participation. In short, the County is **not prohibited** from establishing a public retirement system for its PST employees based on the County's participation in the State of Wisconsin's "218 Agreement". See 42 USC § 418.

The County first joined the 218 Agreement via modification #45 (effective January 1, 1951) to the original agreement. That agreement was for retirement system coverage. A retirement system coverage group is a grouping that covers positions that are also covered under a retirement system or public pension (e.g., the Wisconsin Retirement System). The County subsequently modified their participation in the 218 Agreement several times (via mods # 153, 223, and 486). These additional modifications did not change the County's retirement system coverage. Because the County continues to only have retirement system coverage, employees not eligible for the WRS are not covered under the 218 Agreement and are instead (in most cases) covered by the mandatory social security provisions of section 11332 of Public Law 101-508, in effect on July 2, 1991.

Because the County has only retirement system coverage, assuming all the other criteria for establishing a public retirement system are met, the County may establish a retirement plan for its PST employees. However, the County must continue to monitor part-time employees for eligibility in the WRS. If a part-time employee passes the criteria for becoming a participating employee in the WRS, they will need to be enrolled at that time and FICA withholdings will again need to begin.

More information on public retirement systems (aka FICA replacement plans) can be found in IRS pub. 963 at pg. 53 and IRS Rev. Proc. 91-40.

Please feel free to follow-up with me if you have additional questions.

Best Regards,

Kyle Kundert
Policy Advisor | Social Security Administrator
Retirement Services Policy & System Implementation
Wisconsin Department of Employee Trust Funds | etf.wi.gov
608 266-9317 | kyle.kundert1@etf.wi.gov



PELION BENEFITS, INC.
3713-C University Drive
Durham, NC 27707
Tel 888.532.7526
Fax 919.942.2804

XXXX
3121 FICA Alternative Plan and Trust
Administrative Service Agreement

This Agreement is made as of the last date set forth below by and between Pelion Benefits, Inc. (hereinafter referred to as "Pelion"), and the undersigned Employer (hereinafter referred to as the "Employer"). This agreement will become effective on the date executed and shall remain in effect unless changed or terminated in writing by Pelion or the Employer. This Agreement shall be the sole Agreement between the parties, and shall supersede any other agreement(s), oral or written.

1. ENGAGEMENT

Pelion agrees to function as a Plan Administrator on behalf of the Employer for the Employer's benefit Plan (hereinafter known as the "Plan"). Pelion does not function as an investment, legal, or tax adviser with regard to the Plan.

The Employer agrees to indemnify and hold Pelion (and its affiliates) harmless from any claims arising out of the Plan Administrator's failure to perform its duties, unless such claims against Pelion result from gross negligence or willful misconduct by Pelion.

The Employer further agrees to seek the advice of a qualified attorney as the Employer deems necessary as to matters that might arise regarding the adoption and operation of the Plan.

I. SERVICES TO BE PERFORMED BY PELION:

A. Plan Consultation, Design, and Plan Documents. Pelion will work with the Employer to prepare the Plan and its related documents. This shall include:

1. Providing the Employer with an Adoption Agreement that includes current options available for customizing the Plan in accordance with the Employer's instructions,
2. Establishing a Plan Services Guide, which includes the forms necessary to administer the Plan,
3. Automating all forms for easy downloading, and
4. Pelion will assist with the Plan submission to the IRS, if appropriate.

B. Website Access. Pelion will provide the Employer and the Plan Participants with 24 hour access to real-time account information, self-directed transactions, on-line enrollment, and participant Plan information via the Pelion designated website.

- C. Toll-free Call Center. Pelion will provide access to account information via our Toll-free Call Center that can be accessed by telephone during normal business hours.
- D. Plan Conversion. If the Plan is currently with another Third Party Administrator (“TPA”), Pelion will work with the retiring TPA to arrange the transfer of all data and assets related to and in accordance with the Plan.
- E. IRS & DOL Reporting. Pelion will prepare and file documents required by the IRS and DOL with regard to the Plan.
- F. Coverage & Discrimination Testing. Pelion will perform all coverage and discrimination testing for the Plan if required by the IRS or DOL.
- G. Distribution Processing. Pelion will process all requests for distribution, including loans, hardship distributions, and distributions as a result termination of employment of any Participant. Pelion will also perform both federal and state tax withholding as required.
- H. Periodic Plan Evaluation. Pelion will periodically review the Plan with regard to, but not limited to, vesting percentages, contributions, earning, forfeitures, participation levels, and compliance with regulations.
- I. Periodic Participant Reports. Pelion will prepare quarterly statements that reflect all financial transactions of the Plan and its Participants. Participants will receive annual statements with regard to their individual account(s).
- J. Qualified Domestic Relations Order Processing. Pelion will process all domestic relations orders with regard to the Plan and its Participants.
- K. Technical Consulting. Pelion will provide the Employer with consulting services of an experienced Senior Plan Analyst on our staff with regard to Plan formulation, implementation, operation, and compliance.
- L. Account Administrator. Pelion will provide the Employer with Senior Plan Analyst who will act as their key contact and resource at Pelion.
- M. Books and Records. Pelion will maintain the required books and records of all transactions placed through it in accordance with the Employee Retirement Income Security Act of 1974 (“ERISA”) , if applicable, as well as additional IRS and DOL regulations.

II. EMPLOYER RESPONSIBILITIES

- A. The Employer shall provide Pelion with accurate and timely information on all matters relating to the operation of the Plan. It is agreed and understood that the Employer is ultimately responsible for the accuracy of the data supplied.
- B. The Employer shall be responsible for the timely filing of governmental reports received from Pelion and for the accuracy of the contents with the exception of clerical errors made by Pelion in preparation of the report.
- C. The Employer shall be responsible for notifying Pelion of other Plans and any change in the corporate status of the Employer.

III. A. ADMINISTRATIVE SERVICE FEE SCHEDULE – 3121 FICA ALTERNATIVE PLAN

Administration Fees

Plan Document Fee	\$ 1160.00 one time fee ***
Participant Fee	\$.54 each monthly *
Inactive Participant Fee	\$5.00 annually **

A participant becomes inactive when they have not had any activity in their account for 36 months

Internet and Toll-free Access No added fee or cost

Enrollment Booklets No added fee or cost

Termination Support:

Termination of Plan – The Trust will be terminated. Employer will be provided a final accounting of participant values and forward a check for entire trust value. \$ 3,500.00 one time fee*****

Electronic Deconversion Plan: Export of plan records to another Administrator. \$ 1,500.00 one time fee*****

Miscellaneous Fees:

IRS or other Audit Support \$ 275.00 hourly *****

* Paid by Custodian

** Paid by Participant Account

*** Paid by Precision Retirement Group

**** Paid by Employer

Any services not outlined herein will be charged at hourly rates as applied in the discretion of the plan administrator.

The preceding Schedule of Fees reflects the charges for services specified in this Agreement. Any changes in the Schedule of Fees will be communicated to the Employer in writing at least 30 days prior to the effective date of such change.

The Employer and the Plan Administrator are responsible for the prudent and timely activities associated and or connected with the ongoing administration of the Plan.

IV. MISCELLANEOUS

- A. Modification of Agreement. Except as otherwise provided herein, this Agreement may be modified only in writing and signed by all parties to this Agreement. Such modification shall not be deemed a cancellation of this Agreement.
- B. Regulatory Review. This Agreement may be submitted to be approved by regulatory and self-regulatory bodies vested with the authority to review and approve this Agreement or any amendment or modifications hereto. In the event any such regulatory body disapproves of any provision of this Agreement the parties hereto agree to bargain in good faith to achieve the requisite approval.
- C. Dispute. Any dispute, controversy or claim arising out of this Agreement or the performance or breach hereof respecting an Account which the parties have not been able to settle amicably shall be settled exclusively by arbitration in accordance with the American Arbitration Association unless the parties mutually agree to arbitration in accordance with any and all Arbitration Procedures by arbitrators appointed in accordance with such procedures.
- D. Investigation of Facts. Pelion will not be bound to make any investigation into the facts surrounding any transaction that it may have with the Employer. Pelion will not be under any responsibility for compliance by the Employer with any laws or regulations that may be applicable to the Employer.
- E. Assignment. This Agreement shall be binding upon all successors, assigns or transferees of both parties hereto, irrespective of any change with regard to the name of or the personnel of the Employer or Pelion. Any assignment of the Agreement shall be subject to the requisite review and/or approval of any regulatory or self-regulatory agency or body whose review and/or approval must be obtained prior to the effectiveness and validity of such assignment. No assignment of this Agreement shall be valid unless the non-assigning party consents to such an assignment in writing; such consent shall not, however, be unreasonably withheld any party. Any assignment by either Pelion or the Employer to any subsidiary that it may create or to a company affiliated with or controlled directly or indirectly by it will be deemed valid and enforceable in the absence of any consent from the other party.
- F. Choice of Law. This Agreement shall be governed by and construed in accordance with the laws of the State of ~~North Carolina~~ ^{WISCONSIN}, provided, however, that if any ~~North Carolina~~ ^{WISCONSIN} law or laws require or permit the application of the laws of any other jurisdiction to this Agreement, such North Carolina law or laws shall be disregarded with the effect that the remaining laws of the State of North Carolina shall nonetheless apply.
- G. Headings. The headings preceding the sections hereof have been inserted for convenience and reference only and shall not be construed to affect the meaning, construction or effect of this Agreement.
- H. No Ties. This Agreement shall cover only the types of services set forth herein and is in no way intended nor shall it be construed to bestow upon the Employer any special treatment regarding any other arrangements, agreements or understandings which presently exist between the Employer and Pelion or which may hereinafter exist. The Employer shall be under no obligation whatsoever to deal with Pelion or any of its subsidiaries or any companies controlled directly or indirectly by or affiliated with

Pelion, in any capacity other than as set forth in this Agreement. Likewise, Pelion shall be under no obligation whatsoever to deal with the Employer or any of its affiliates in any capacity other than as set forth in this Agreement.

- I. Remedies Cumulative. The enumeration herein of specific remedies shall not be exclusive of any other remedies. Any delay or failure by any party to this Agreement to exercise any right, power, remedy or privilege herein contained, or now or hereafter existing under any applicable statute or law, shall not be construed to be a waiver of such right, power, remedy or privilege or to limit the exercise of such right, power, remedy or privilege. No single, partial or other exercise of any such right, power, remedy or privilege shall preclude the further exercise thereof or the exercise of any other right, power remedy or privilege.
- J. Time is of the Essence. The parties agree that, with respect to the time deadlines stated in this Agreement or documents incorporated by reference herein, time is of the essence.
- K. Severability. If any provision of this Agreement is found by any court or other tribunal of competent jurisdiction to be invalid or unenforceable in any jurisdiction, that provision shall be unenforceable in such jurisdiction only and the remainder of this Agreement shall remain effective in such jurisdiction as if such unenforceable provision had not been contained herein. The enforceability of such provision shall otherwise be in effect and remain enforceable in all other jurisdictions.
- L. Force Majeure. No party shall be liable for delay or failure in performance hereunder due to causes beyond its control, including acts of God, fires, strikes, acts of war or intervention by any governmental authority, and each party shall take steps to minimize any such delay.
- M. No Agency. Nothing in this Agreement or to be done pursuant to its terms and conditions is intended to, or shall, create a partnership, joint venture or principal-agent relationship, for federal tax purposes or otherwise, between the parties hereto or shall confer upon either party the power or authority to bind the other party in any transaction with third parties.
- N. Notices. All notices and other communications required or permitted hereunder shall be effective if in writing and delivered personally or sent by telecopier, Federal Express or registered or certified mail, return receipt requested, postage prepaid, addressed:

To:

PELION BENEFITS, INC.
3713-C University Drive
Durham, NC 27707
888.532.7526

To the Employer: With regard to the address set forth below the Employer's signature at the end of this Agreement, unless otherwise specified herein, such notices or other communications shall be deemed effective:

- on the date delivered, if delivered personally,
- two business days after being sent, if sent by Federal Express,
- one business day after being sent, if sent by telecopier with confirmation of good transmission and receipt, and

- three business days after being sent, if sent by registered or certified mail, postage prepaid, return receipt requested. Each of the parties herewith shall be entitled to specify another address by giving notice as aforesaid to each of the other parties hereto.

V. TERMINATION OF SERVICES

Any party may terminate this Agreement by giving the other party written notice at least thirty days in advance of the effective date of such termination, except that any termination by Pelion that shall be based upon breach of contract by the Employer. Such notice from the Employer must include the name and address of the new administrator and, if appropriate the name(s) of the Successor Trustee(s). Also, Pelion will charge for all services related to plan termination or plan transfer independently on a time and material basis.

The Employer may eliminate the Plan for future enrollees at any time. The current participants will continue to be serviced until their account balance is depleted.

VI. ACKNOWLEDGMENT

The Employer acknowledges that it has consulted to the extent the Employer deems necessary with legal and tax advisers. Solely the provisions of this Agreement will govern the actions of Pelion. Pelion shall not be required to review any action taken by the Employer or the Plan Administrator and shall be fully protected in taking, permitting or omitting any actions on the basis of the Employer's action. Pelion shall incur no liability or responsibility for acting at the directions of the Employer or Plan Administrator.

VII. ACCEPTANCE

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement as of the last date set forth below.

PELION BENEFITS, INC.

By: _____

Dated: _____

EMPLOYER:

[Employer Name]

By: _____

[Printed Name and Title]

Address: _____

Phone: _____

Email: _____

Dated: _____

FICA ALTERNATIVE RETIREMENT PLAN

Adoption Agreement

This specimen plan document is for illustrative purposes only presented by Precision Retirement Group, Inc. and Pelion Benefits, Inc. for the consideration of a plan sponsor's legal counsel. Additional modifications to the plan may be required should subsequent statutes or regulatory guidance be issued. Because specific facts, circumstances, and laws of various states may impact your 457 FICA Alternative Retirement Plan, interested parties should consult legal counsel attorneys regarding adoption of this document and any modifications that may be considered.

FICA ALTERNATIVE RETIREMENT PLAN

This Adoption Agreement and the provisions of the FICA Alternative Retirement Plan ("Plan") are adopted by the Employer named below. This Plan is subject to the terms of this Adoption Agreement, the requirements under section 457(b) of the Internal Revenue Code ("Code") and other applicable laws.

SECTION 1

EMPLOYER INFORMATION

- 1.1 **Employer:** Barron County
- 1.2 **Address of Principal Office:** 335 East Monroe Avenue
RM 2134
Barron WI 54812
- 1.3 **Telephone Number:** 715-537-6840
- 1.4 **Employer Identification No:** 39-6005668
- 1.5 **Fiscal Year:**
 Calendar Year
 Fiscal Year beginning on _____
- 1.6 **Exempt Status:** Employer is the following type of governmental unit:
_____ County

SECTION 2

PLAN INFORMATION

- 2.1 **Plan Year** (select one and fill in the blanks, if required):
 Calendar Year
 Employer's Fiscal Year
 The period beginning on the Effective Date and ending on _____, _____ and the 12-consecutive month period ending on each subsequent _____. (Both blanks must contain the same month and day.)

2.2 **Effective Date of the Plan:** The execution of this Adoption Agreement (select one and fill in the blanks, if required):

Establishes a new plan.
The effective date of the Plan is July 7th, 2023

Amends the original Plan.
This amendment is effective on _____

If this is an amended Plan, enter the date the original plan was adopted:

2.3 **Plan Administrator:** The Plan Administrator of the Plan will be (select one):

The Employer.

A Plan Administrator other than the Employer consisting of a single individual.
Please provide the name or position of the individual holding the position:

An Administrative Committee. Please provide the name or positions of Committee Members.

Other (specify): Pelion Benefits, Inc.

2.4 **Trust Fund:** The Plan shall hold all assets in trust:

- The Trust described in Article 7 of the Plan document.
- The separate trust document attached to and incorporated by reference into the Plan.

Please provide the following information about the Trust:

Effective date of Trust: _____

Name of Trust: SPECIAL PAY PLAN TRUST

Identify Trustee(s): _____

SECTION 3

ELIGIBILITY & PARTICIPATION

3.1 **Employee Eligibility Requirements.** The Employees of the Employer who work fewer than _____ hours per year and are:

- Part-time Employees (who normally work 20 hours or less per week).
- Seasonal Employees (who normally work full-time for less than five months during the Plan Year).
- Temporary Employees (who work full or part-time under a contract which is not expected to exceed two years).

3.2 **Participation Date.** An eligible Employee participates in the Plan when the Employee begins working for the Employer.

SECTION 4

CONTRIBUTIONS

4.1 **Participation.** Each eligible Employee is required to contribute 7.5% of his or her Compensation, as defined in section 2.1(g) of the Plan, as a condition of Employment.

SECTION 5

VESTING

5.1 **Vesting Schedule.** Employee deferrals are 100% vested at all times.

SECTION 6

INVESTMENTS

6.1 **Investments Available.** (select all that apply and fill in the blanks, if required):

- Group Annuity
- Investments pursuant to the Plan's written investment policy
- Other (specify): _____

6.2 **Investment Decisions.** The Trustee makes all investment decisions.

SECTION 7

DISTRIBUTION OF BENEFITS

7.1 **Normal Retirement** (select all that apply and fill in the blanks, if required):

- Attainment of age 55 for participants who are not qualified police or firefighters.
- Attainment of age 50 for qualified police.
- Attainment of age 50 for qualified firefighters.

(Note: The Normal Retirement Age is on or after the earlier of age 65 or the age designated in the basic defined benefit plan of the governmental entity, but no later than age 70-1/2. The normal Retirement Age may be as early as age 40 for qualified police and firefighters. All plans maintained under Code section 457(b) by the Employer must have the same Normal Retirement Age.)

7.2 **Distribution Dates.** A distribution of the Participant's Account under the Plan will be made as soon as practicable after the following event(s) (select one and fill in the blanks, if required):

- Upon the Participant's Termination of Service, death or disability, or attainment of the Participant's Normal Retirement Date.
- At the Participant's election, upon the date that the Participant elects to receive payment following a Termination of Service (before age 70-1/2), not to exceed age 70-1/2.
- Other (specify): _____

7.3 Mandatory Lump-Sum Distributions for Small Accounts Upon Termination of Service or for Small Survivor Accounts (select all that apply):

- In addition to the distribution dates elected above in section 7.2, the Plan will make a mandatory lump-sum distribution upon a Participant's Termination of Service, without the Participant's consent, for amounts not exceeding the dollar limit under Code section 411(a)(11)(A), without regard to rollover amounts.
- The Plan will make a mandatory lump-sum distribution, without the consent of the Beneficiary(s), if a Beneficiary's Account does not exceed the dollar limit under Code section 411(a)(11)(A), without regard to rollover amounts.

7.4 Change in Distribution Form (select all that apply):

- The Plan does not allow a Participant to change the form of distribution after payment of benefits has commenced.
- After payment of benefits has commenced, a Participant may change the form of distribution (including suspension of payments) to the extent allowed by the applicable investment product, the payment options under the Plan and section 401(a)(9) of the Code and its regulations, as amended from time to time.

7.5 Plan-to-Plan Transfers (select one):

- The Plan will not permit plan-to-plan transfers.
- The Plan will permit transfer of its assets to another governmental Eligible Deferred Compensation Plan as specified in section 457(e)(10) of the Code.

7.6 Transfers to Purchase Permissive Service Credit (select one):

- The Plan will not permit transfers to purchase permissive past service credit.
- The Plan will permit transfers to a defined benefit plan of the Employer to purchase permissive past service credit as specified in section 457(e)(17) of the Code.

7.7 Definition of Disability.

- Check here and attach the Plan's definition of disability if it is different from the definition in section 2.1 of the Plan.

SECTION 8

ADOPTION

This Adoption Agreement is effective as of the 1st day of _____, as executed this _____ day of _____, 20__.

EMPLOYER:

TRUSTEE:

SPECIAL PAY PLAN TRUST

By: _____

By: _____

Title: _____

Title: Trustee

PLAN ADMINISTRATOR:

PELION BENEFITS, INC.

PLAN NAME

FICA ALTERNATIVE RETIREMENT PLAN

SUMMARY PLAN DESCRIPTION

The CLIENT has established a FICA Alternative Retirement Plan. The purpose of this plan is provide an alternative to Social Security for CLIENT eligible Part-time, Seasonal and Temporay employees under Setion 3121 of the Internal Revenue Code.

This Summary Plan Description, or "SPD", describes the basic features of The FICA Alternative Plan, including the rights and responsibilities of covered individuals, the Employer, and the Plan Administrator. This SPD does not replace the formal Plan document, if the language under this SPD and the language under the Plan document conflict, the Plan document always governs. This SPD does not create any contractual rights to employment nor does it guarantee the right to receive benefits under the Plan. Benefits are payable under the Plan only to individuals who have satisfied all of the conditions under the Plan document for receiving benefits. In no event is The FICA Alternative Plan intended to be subject to or qualify under The Employee Retirement Security Act of 1974 (ERISA).

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- Q-2. What is the effective date of the Plan?*
- Q-3. Who is a participant in the Plan?*
- Q-4. Who contributes to my Account?*
- Q-5. Are there any vesting schedules in place?*
- Q-6. Are there any fees charged to my account?*
- Q-7. How do I receive a distribugtion from the Plan?*
- Q-8. Who do I contact if I have questions about the Plan?*

CLIENT
FICA ALTERNATIVE RETIREMENT PLAN
SUMMARY PLAN DESCRIPTION

I. GENERAL PLAN INFORMATION

1. Name, Address, and Telephone Number of the Employer/Plan Sponsor:	
2. Name, Address, and Telephone Number of the Plan Administrator: The Plan Administrator shall have the exclusive right to interpret the Plan and to decide all matters arising under the Plan, including the right to make determinations of fact, and construe and interpret possible ambiguities, inconsistencies, or omissions in the Plan and the SPD issued in connection with the Plan. The Plan Administrator may delegate one or more of its responsibilities to one or more committees.	Pelion Benefits, Inc. 3713-C University Drive Durham, NC 27707 888-532-7526
3. Address for Service of Legal Process:	
4. Employer's Federal Tax Identification Number:	
5. Plan Number:	
6. Original Effective Date of the Plan:	
7. Plan Year:	
8. Third Party Administrator:	Pelion Benefits, Inc.
9. Identity of Benefit Plan	FICA Alternative Retirement Plan
11. How is the Plan funded?	7.5% Pre-Tax Deduct from Employees Wages

General Information about the Plan

Q-1. What is the Plan?

The Plan is an Employer sponsored FICA Alternative Retirement plan utilizing a 457 Deferred Compensation Plan. The investment is a fixed interest bearing group annuity contract issued by National Life Group. The Plan works as follows:

- The Employer establishes a Plan (“Retirement Account”) for each Participant).
- The Employer deducts 7.5 Pre-Tax dollars from the employees’ wages and forwards to the plan administrator to be credited to the Participants account.
- The Participant will receive an annual statement of their account value that will include contributions and interest earned.

Q-2 What is the effective date of the Plan?

Q-3. Who is a Participant in the Plan?

You are required to participate in this Plan if you are Part-time, Seasonal or Temporary Employee of the Employer. Eligible employees who become covered under this Plan are called “Participants” (*Your employer determined your eligibility based on your hire date. All PST employees hired after the effective date of this Plan are automatically participants in the plan.*)

Q-4. Who contributes to my Account?

Once you become a Participant, the Employer establishes an Account for you. The Employer will deduct 7.65% Pre-Tax dollars from your paycheck versus the After-Tax contribution of 6.2% for Social Security. Your 1.45% contribution to Medicare will not change.

Q-5. Are there any vesting schedules in effect?

Each Participant shall be 100 percent vested upon entering the plan.

Q-6. Are there any fees charged to my account?

There is an annual inactive participant fee of \$5.00. A participant becomes inactive when they have not had any activity in their account for 36 months.

Q-7. How do I receive a distribution from the Plan?

Once you terminate employment with the Employer you can request a distribution of your funds as a taxable distribution to you directly or you may rollover your account balance to another eligible plan. The distribution charge is \$12.00 or interest earned, whichever is the lessor amount.

Q-8. Who do I contact if I have questions about the Plan

If you have any questions about the Plan, you should contact the Third Party Administrator. Contact information for the Third Party Administrator is provided in the General Plan Information.

FICA ALTERNATIVE RETIREMENT PLAN

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ARTICLE 1

PREAMBLE

- 1.1 **Plan.** The name of this Plan is the _____ FICA Alternative Retirement Plan (the "Plan").
- 1.2 **Purpose.** The primary purpose of the Plan is to allow Employees of the Employer to benefit from a deferred compensation plan to enhance their retirement security. The Plan is intended to comply with the requirements of section 457(b) of the Internal Revenue Code of 1986, as amended.

ARTICLE 2

DEFINITIONS

2.1 **Definitions.** The following terms shall have the following meaning, unless a different meaning is clearly required by the context.

- (a) **Account.** "Account" means the record of each Participant's interest in the Trust Fund.
- (b) **Accrued Benefit.** "Accrued Benefit" means the value of the Account maintained on behalf of a Participant as of any given time.
- (c) **Adoption Agreement.** The "Adoption Agreement" means the separate agreement executed by the Employer and the Trustee which specifies information about the Employer and the Employer's selection of optional Plan provisions.
- (d) **Beneficiary.** "Beneficiary" means the person(s) or estate entitled to receive benefits under this Plan after the death of a Participant.
- (e) **Code.** "Code" means the Internal Revenue Code of 1986, as amended, and as interpreted by regulations and rulings.
- (f) **Compensation.** "Compensation" means the total amount of remuneration paid to an Employee for personal services rendered to the Employer for the Plan Year that would be payable to an Employee in the absence of any agreement to defer compensation under the Plan or under any other deferred compensation plan or arrangement of any kind.
- (g) **Disability.** "Disability," unless otherwise uniformly defined by the Plan Administrator in the Adoption Agreement, means that the Plan Administrator has determined that the Participant has satisfied requirements for Social Security Administration disability benefits.
- (h) **Effective Date.** "Effective Date" means the effective date of the Plan specified in the Adoption Agreement.
- (i) **EGTRRA.** "EGTRRA" means the Economic Growth and Tax Relief Reconciliation Act of 2001.
- (j) **Elective Deferral.** "Elective Deferral" means the Compensation, including accumulated sick pay, accumulated vacation pay or back pay, that a Participant defers as provided in the Adoption Agreement. Deferrals shall include any contributions designated as Employee

contributions but paid (picked up) by the Employer pursuant to Section 414(h) of the Code.

- (k) **Eligible Deferred Compensation Plan.** "Eligible Deferred Compensation Plan" means any plan defined in section 457(b) of the Code and includes this Plan.
- (l) **Eligible Employee.** "Eligible Employee" means an Employee who is eligible to participate in the Plan, as provided in the Adoption Agreement.
- (m) **Employee.** "Employee" means any person employed by and performs services for the Employer as a common law employee and who meets the other requirements of the Adoption Agreement. Unless excluded by the Adoption Agreement, Employee shall include Part-Time Employees, Seasonal Employees and Temporary Employees.

Whether an Employee is a Part-Time, Seasonal Employee or Temporary Employee with respect to the Plan shall be based on service in the position with respect to which allocations are earned and shall not take into account services in other positions with the Employer.

- (i) **Part-Time Employee:** "Part-Time Employee" means an Employee who normally works 20 hours or less per week, unless the position is designated as full-time by the Employer, e.g. post-secondary teachers. Elected officials and election workers (otherwise described in Code section 3121(b)(7)(F)(iv), but paid in excess of \$100 annually) shall not be considered Part-Time, Seasonal or Temporary Employees for purposes of the Plan.
 - (ii) **Seasonal Employee:** "Seasonal Employee" means an Employee who normally works on a full-time basis but for less than five months during any Plan Year.
 - (iii) **Temporary Employee.** "Temporary Employee" means an Employee who performs services under a contractual arrangement with the Employer for a duration of normally two years or less, or as designated by the Employer.
- (n) **Employer.** "Employer" means the Employer identified in the Adoption Agreement.
 - (o) **Hour of Service.** "Hour of Service" means:
 - (i) Each hour for which an Employee is paid, or entitled to payment, for the performance of service for the Employer;
 - (ii) Each hour for which an Employee is paid, or entitled to payment by the Employer without the performance of service (regardless of

whether the employment relationship has terminated) due to vacation, holiday, illness, incapacity (including disability (as defined in section 6.1)), lay off, jury duty, military duty, or leave of absence (pursuant to this paragraph (2), no more than 501 Hours of Service will be credited for any single continuous period--whether or not such period occurs in a single Plan Year or other computation period--and 29 C.F.R. section 2530.200b-2 and 3 shall govern the determination of an individual's Hours of Service); and

- (iii) Each hour for which back pay, regardless of any mitigation of damages, is either awarded or agreed to by the Employer.

The same Hours of Service will not be credited pursuant to paragraphs (i) or (ii), as the case may be, and paragraph (iii).

If the Employer does not maintain records of Hours of Service but maintains records and compensates an Employee in relation to other periods of service, that Employee shall accrue the following number of Hours of Service for the following units of time to which his Compensation relates:

UNITS OF TIME	HOURS OF SERVICE
Day	10 hours
Week	45 hours
Semi-monthly	95 hours
Monthly	190 hours

Hours of Service may be determined by any other reasonable, consistent and nondiscriminatory method chosen by the Plan Administrator.

(p) **Includible Compensation.**

- (i) Pre-EGTRRA Definition. On or before December 31, 2001, "Includible Compensation" means compensation for services performed for the Employer which is currently includible in gross income as reported on the Employee's federal income tax withholding statement (W-2 Form). In other words, it means Compensation reduced by the following amounts, to the extent such amounts are excludable from gross income: (1) amounts deferred under this Plan or any other Eligible Deferred Compensation Plan under Code Section 457; (2) amounts deferred under any Section 125 cafeteria plan; (3) contributions to a Section 401(k) cash or deferred arrangement; and (4) Employee Contributions to a tax-sheltered annuity plan qualified under Section 403(b). A Participant's Includible Compensation for a

taxable year shall be determined without regard to any community property laws.

- (ii) **EGTRRA Definition.** After December 31, 2001, "Includible Compensation" means Compensation for services performed for the Employer within the meaning of section 415(c)(3) of the Code and any applicable regulations, *i.e.*, gross income. In other words, Includible Compensation includes any Elective Deferral as defined in section 4.02(g)(3) of the Code and deferrals made under a cafeteria plan pursuant to Code section 125, a transportation plan pursuant to Code section 132(f)(4), and deferrals made pursuant to Code section 457. A Participant's Includible Compensation for a taxable year shall be determined without regard to any community property laws.
- (q) **Normal Retirement Age.** "Normal Retirement Age" means the age specified as such in the Adoption Agreement that is on or after the earlier of age 65 or the age at which Participants have the right to retire and receive, under the basic defined benefit pension plan of the Employer, immediate retirement benefits without reduction, and that is not later than age 70-1/2. If the Plan has Participants that include qualified police or firefighters as defined under Code section 415(b)(2)(H)(ii)(I), it may specify in the Adoption Agreement a Normal Retirement Age that is earlier than the specified Normal Retirement Age for other Participants but not earlier than age 40.
- (r) **Normal Retirement Date.** "Normal Retirement Date" means the first day of the calendar month coincident with or next following the Participant's attainment of Normal Retirement Age.
- (s) **Participant.** "Participant" means an Employee who has satisfied the eligibility and participation requirements of the Plan, as specified in the Adoption Agreement. Where appropriate, the term "Participant" shall also include any former Participant who has not yet received distribution of his or her Account.
- (t) **Plan.** "Plan" means this FICA Alternative Plan, as stated in this document and as amended from time to time.
- (u) **Plan Administrator.** "Plan Administrator" means the Employer, a person or Administrative Committee appointed by the Employer, as determined by the Adoption Agreement, who shall control and manage the operation and administration of the Plan.
- (v) **Plan Year.** "Plan Year" means the twelve-month period selected in the Adoption Agreement, except that the initial Plan Year shall begin on the Effective Date.

- (w) **Qualified Domestic Relations Order.** "Qualified Domestic Relations Order" ("QDRO") means a judgment, decree or other order made pursuant to a state domestic relations law which creates or assigns a right to an alternate payee, such as a dependent child, spouse, former spouse, or other dependent of the Participant, of all or a portion of the benefits payable to a Participant under the Plan.
- (x) **Termination of Service.** "Termination of Service" shall mean the Participant's permanent severance of employment with the Employer, within the meaning of Code section 457(d)(1)(A)(ii), for any reason.
- (y) **Trust Fund.** "Trust Fund" means the assets of the Plan held in trust by a Trustee, the assets of the Plan that consist of insurance contracts or policies issued by an insurance company and/or assets of the Plan held in custodial accounts pursuant to the requirement of section 457(g) of the Code.
- (z) **Trustee.** The "Trustee" means any person or persons or entity named in the Adoption Agreement and any successor(s) to the Trustee.
- (aa) **USERRA.** "USERRA" means the Uniformed Services Employment and Reemployment Rights Act of 1994. Benefits and service credit with respect to qualified military services will be provided as required by law.

2.2 Construction. Headings of articles, sections and subsections are for reference only; they are not to be considered in constructing the Plan. All references to statutory sections shall include the section so identified, as amended from time to time.

ARTICLE 3
PARTICIPATION

- 3.1 **Eligibility Requirements.** An Employee eligible to participate in the Plan is any Employee identified as an Eligible Employer in the Adoption Agreement.
- 3.2 **Participation.** An Eligible Employee participates in this Plan on the first day of employment.

ARTICLE 4

PLAN CONTRIBUTIONS

- 4.1 **Trust Fund.** All benefits provided under this Plan shall be paid from a Trust Fund as established in Article 7.
- 4.2 **Deferral of Compensation.** The Employer shall transfer, or otherwise credit to the account of each Participant, all deferrals made by such Participant as soon as practicable after the date on which such deferral would otherwise have been paid in cash and in no event more than ninety (90) days after such date. All other contributions shall be allocated or credited to each Participant as of a date not later than the last day of each Plan Year. Such deferrals and contributions shall be credited with earnings or losses from such date of allocation if they are not transferred to a trust or otherwise segregated. To the extent that deferrals and contributions are so segregated, earnings and losses shall be determined by the actual experience of the trust, annuity contract, or account to which they are transferred.

All Employee deferrals shall be fully vested.

4.3 **Maximum Limit on Annual Deferrals.**

- (a) **Pre-EGTRRA Limit.** Except as otherwise provided in this paragraph, on or before December 31, 2001, the maximum limit for annual deferrals for any Participant for any taxable year shall not exceed the lesser of \$7,500 (or such greater dollar amount adjusted for the cost-of-living in accordance with Section 457 of the Code for calendar years beginning after December 31, 1996) or 33-1/3 percent of the Participant's Includible Compensation (as defined before the adoption of EGTRRA) for the taxable year.
- (b) **EGTRRA Limit.** Except as otherwise provided in this paragraph, after December 31, 2001, the maximum limit for annual deferrals for any Participant for any taxable year shall not exceed the lesser of the Applicable Dollar Amount or 100% of the Participant's Includible Compensation (as defined under EGTRRA) for the taxable year. For the purposes of this section, the "Applicable Dollar Amount" is, for taxable years beginning in calendar year 2002, \$11,000; for taxable years beginning in calendar year 2003, \$12,000; for taxable years beginning in calendar year 2004, \$13,000; for taxable years beginning in calendar year 2005, \$14,000; or for taxable years beginning in calendar year 2006 or thereafter, \$15,000 or such greater dollar amount as adjusted for cost of

living increases in accordance with Code section 457(e)(15). Rollover contributions and plan-to-plan transfers will not be taken into account when determining the maximum limit under this paragraph.

- 4.4 **Coordination with Other Plans.** If a Participant participates in more than one Eligible Deferred Compensation Plan, the total deferral shall be subject to the limitations specified in this section.

ARTICLE 5
DISTRIBUTIONS

5.1 **Conditions for Distribution.** Payments from the Plan to the Participant or Beneficiary shall be made according to the Adoption Agreement only upon one or more of the following events:

- (a) The Participant's Termination of Service;
- (b) The Participant's attainment of age 70-1/2 after Termination of Service or as otherwise provided in the Adoption Agreement;
- (c) The Participant's death (survivor benefits) or disability (disability benefits).

In addition to any other provisions of the Plan and Adoption Agreement, any distribution shall conform to the applicable requirements of the Code section 457(d), Code section 401(a)(9) and its regulations as they may be amended from time to time.

5.2 **Termination of Service.**

- (a) **Retirement Distribution.** Upon Termination of Service, the Participant shall be entitled to receive his or her Account under any payment option that satisfies the provisions of the Plan as described in section 5.3 of the Plan.
- (b) **Election of Benefit Commencement Date.** At any time after the date of his or her Termination of Service (and not later than his or her required beginning date, as specified in section 5.2(e) of the Plan), the Participant may elect to receive payment of his or her Account in one of the available payment options. Payment shall begin as soon as administratively practicable after the election.
- (c) **Default Benefit Commencement Date.** If the Participant does not elect otherwise, the Participant shall receive payment of his or her Account in an Annuity as described in section 5.3(b) of the Plan on the date that is necessary to satisfy the requirements of section 5.2(e) of the Plan below, i.e., the required beginning date.
- (d) **Change in Distribution Form.** After payment of a Participant's Account has begun, the Participant shall have the right to change his or her form of benefit (including the right to suspend payment of his or her Account), but

only to the extent allowed under the applicable investment product, the payment options as described in section 5.3 of the Plan, the Adoption Agreement and Code section 401(a)(9) and its regulations as they may be amended from time to time.

- (e) **Required Beginning Date.** Consistent with the requirements of Code section 401(a)(9)(C), a Retirement Distribution shall begin not later than April 1 of the Year following the Year during which the Participant attains age 70-1/2, or following the year during which the Participant has a Termination of Service, whichever occurs later.
- (f) **Required Distribution Amounts.** Any retirement distribution shall be made according to a payment option that complies with Code sections 457(d) and 401(a)(9) and its regulations as they may be amended from time to time.

5.3 Payment Options for Retirement and Disability Benefits. Except in the event of the Participant's death, the full amount credited to the Participant's Account (including the earnings and net gain or loss), less any federal or state income tax required to be withheld, shall be distributed as instructed by the Participant, under one of the following payment options as they shall be amended from time to time:

- (a) **Annuity Starting Date.** The "Annuity Starting Date" shall mean the first day of the first period for which an amount is payable as an annuity or, in the case of a benefit not payable in the form of an annuity, the first day on which all events have occurred which entitle the Participant to such benefit. In the case of a benefit which is paid due to the disability of the Participant, the Annuity Starting Date shall be the first day of the first period in which a benefit is to be received by Participant by reason of such disability.

The provisions of this section shall apply only if the Participant does not die prior to his Annuity Starting Date.

- (b) **Annuity.** Unless the Participant elects a lump-sum payment pursuant to paragraph (c) of this section or is required to take a lump-sum payment pursuant to paragraph (c) of this section, the Plan Administrator shall transfer the full amount credited to the Participant's Account to an insurance carrier or annuity Employer selected by it, for the purchase of a single premium annuity on behalf of such Participant.
- (c) **Lump-Sum Payment.** A Participant may elect to receive his or her benefit in the form of a single cash payment. If provided in the Adoption Agreement, the Plan may require a mandatory lump-sum payment for Accounts not exceeding the dollar limit under Code section 411(a)(11)(A) without regard to rollover amounts, if the payments of benefits has not already commenced.

5.4 Application for Plan Benefits. When a Participant or Beneficiary desires to receive or commence a distribution under the Plan, he or she may file an application for distribution with the Plan Administrator. The application shall be in a form provided by or available from the Plan Administrator and shall indicate the form of payment the applicant prefers. The application will be acted upon by the Plan Administrator in accordance with Article 9 of the Plan.

5.5 Direct Rollover to Another Eligible Plan.

(a) **Right to a Direct Rollover.** Within 30 days of being notified of the right to a direct rollover, a Distributee (including a surviving spouse) may elect to have any portion of an eligible rollover distribution paid directly to an eligible retirement plan in a direct rollover. A lump-sum rollover must be at least \$200. If a Distributee elects a direct rollover as to only a portion of his or her distributable Account, the amount to be paid in a direct rollover must equal at least \$500. Notice of a Distributee's right to a direct rollover shall be provided in accordance with Code section 402(f) no more than 90 days before the date of distribution. Failure to elect a direct rollover within 30 days from the date the notice is provided to the Distributee shall be deemed an election not to make a direct rollover.

The terms used in this subsection shall have the following meaning:

(b) **Eligible Rollover Distribution.** Subject to section 5.6(a), an eligible rollover distribution is any distribution of all or any portion of the balance to the credit of the Distributee, except that an eligible rollover distribution does not include: (1) any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee's designated beneficiary, or for a specified period of ten years or more; (2) any distribution to the extent such distribution is required under Code section 401(a)(9); (3) the portion of any distribution that is not includible in gross income; or (4) any distribution made upon hardship of the Distributee.

(c) **Eligible Retirement Plan.** An eligible retirement plan is an individual retirement account described in Code section 408(a), an individual retirement annuity described in Code section 408(b), an annuity plan described in Code section 403(a), a qualified trust described in Code section 401(a), an Eligible Deferred Compensation Plan described in Code section 457(b) which is maintained by an eligible governmental employer described in Code section 457(e)(1)(A) that will maintain a separate account for the rollover distribution or an annuity contract described in Code section 403(b).

- (d) **Distributee.** A Distributee, for purposes of this subsection, includes an Employee or former Employee. In addition, the Employee's or former Employee's surviving spouse and the Employee's or former Employee's spouse or former spouse who is the alternate payee under a qualified domestic relations order, as defined in Code section 414(p), are Distributees with regard to the interest of the spouse or former spouse.
 - (e) **Direct Rollover.** Payment by the Plan to the eligible retirement plan specified by the Distributee that accepts the Distributee's rollover distribution.
- 5.6 Plan-to-Plan Transfer.** Consistent with Code section 457(e)(10), a Participant may elect (in the forms prescribed by the Plan Administrator) to transfer his or her Account and his or her right in and to the Plan to another Eligible Deferred Compensation Plan of a state, political subdivision of a state or an agency or an instrumentality of a state or political subdivision of a state, provided that the Plan Administrator is satisfied that the other plan will accept the transferred amount and obligation.
- 5.7 Transfer to Purchase Permissive Service Credit.** Consistent with Code section 457(e)(17), and to the extent allowed by the receiving defined benefit governmental plan, a Participant may elect to transfer any portion of his or her Account to a defined benefit plan sponsored by the Employer to purchase "permissive service credit," as that term is defined in Code section 415(n)(3)(A), if provided in the Adoption Agreement. Under this section, a Transfer to Purchase Permissive Service Credit does not violate the distribution requirements of section 457(b), even if transfer is made before a severance from employment.

ARTICLE 6

SURVIVOR BENEFITS

6.1 Payment Options for Spousal and Non-Spousal Beneficiaries.

Notwithstanding any provision of this Plan to the contrary, the following distribution options shall comply with sections 457(d) and 401(a)(9) of the Code and its regulations, as they may be amended from time to time.

(a) Survivor Annuity.

- (i) Spousal Beneficiaries. Unless a lump-sum payment is elected or required in accordance with paragraph (b), the surviving spouse of a Participant shall receive a survivor benefit in the form of a Survivor Annuity for the life of the Participant's spouse if (1) the Participant dies before his Annuity Starting Date, as defined in section 5.3(a) of the Plan; (2) the Participant was married on his date of death; and (3) the Participant's Accrued Benefit balance is in excess of the minimum amount designated in the Adoption Agreement.
- (ii) Non-Spousal Beneficiaries. A Participant may designate one or more Beneficiaries to receive a survivor benefit in lieu of the Participant's spouse.

(b) Lump-Sum Payment.

- (i) Mandatory Lump-Sum Payments for Small Accounts. If the present value of the Participant's Vested Accrued Benefit (including amounts which become Vested at his death) is not in excess of the amount designated under section 4.11(a)(11)(A) of the Code, disregarding rollover amounts, the Plan Administrator may pay such benefit in a single lump sum payment without obtaining the consent of the Participant, if provided in the Adoption Agreement and if the payment of benefits has not already commenced.
- (ii) Lump-Sum Election. A Participant may elect to provide his Benefit to his or her spouse or non-spousal Beneficiary(s) under this section in the form of a single cash payment. An election for a lump sum distribution under this paragraph may be made by the Participant prior to his death or by his or her Beneficiary at any time prior to the date payments commence.

6.2 Commencement of Survivor Benefit.

- (a) **Spousal Beneficiary.** If a survivor benefit is payable under section 6.1(a)(i) to a surviving spouse, the distribution of such benefit shall begin, if requested by such spouse, as soon as possible after the Participant's death and the allocation to his Account of any amounts to which he or she may be entitled for the Plan Year in which such death occurs. The Participant's surviving spouse may request that payment be delayed until a date not later than December 31 of the calendar year in which the Participant would have attained 70-1/2. Such distribution shall be made over the life of such spouse or over a period not extending beyond the spouse's life expectancy.
- (b) **Non-Spousal Beneficiary.** If a benefit is payable under section 6.1(a)(ii) to a Beneficiary other than the Participant's surviving spouse, such benefit shall be distributed over the life expectancy of such Beneficiary (or, if there shall be more than one Beneficiary, over the life of the Beneficiary with the shortest life expectancy), unless such benefit is paid in a lump sum. Any such distribution shall be paid or payment commenced not later than December 31 of the calendar year immediately following the Participant's death.
- (c) **No Beneficiary.** If a Participant dies before the distribution of his or her interest has begun and without naming any Beneficiary who survives the Participant, such Participant's Benefits shall be distributed on or before December 31 of the calendar year which includes the fifth anniversary of the death of the Participant.
- (d) **Change in Distribution Form.** If provided in the Adoption Agreement, once the payment of a Beneficiary's Account has commenced, the Beneficiary shall have the right to change his or her form of benefit (including the right to suspend payment of his or her Account), but only to the extent allowed under the applicable Investment Contract, the Payment Option and Code section 401(a)(9).

ARTICLE 7

FUNDING AND TRUST

7.1 Compliance with Applicable Law.

- (a) The following sections of this Article provide for the establishment of a Trust to hold any deferrals made by Participants, contributions made by the Employer, and any earnings if the Trust election has been designated under the Adoption Agreement. It shall be the responsibility of the Employer to determine whether such conditions are met at any time during the existence of the Plan.
- (b) If no Trust is utilized at any time under the Plan, then for the duration of such Plan, all assets of the Plan shall be held directly by the Employer. Any power, right or authority of the Trustee relating to the maintenance of the Trust or Trust Fund shall be deemed to be possessed by the Employer, but the Employer's powers shall not be limited to those available to a trustee under the applicable law. However, the Employer may delegate to the Plan Administrator all or a portion of its duties assumed under this Article.

7.2 Acceptance of Trust. The Trustee named in the Adoption Agreement is hereby appointed as the Trustee of the Trust, to take, hold, invest, administer, and distribute the Trust Fund in accordance with the provisions of the Plan and Trust effective as of the date hereof, and such Trustee hereby accepts such appointment in accordance with the terms of this Trust as of the date hereof. No duties or obligations shall be imposed upon the Trustee with respect to the Trust Fund unless they have been specifically undertaken by the Trustee by the express terms of this Trust.

7.3 Receipt of Money and Other Assets.

- (a) The Trustee shall receive such sums of money and other assets as are paid, or transferred to it by the Employer or Participants, or which are received as income from investments of the Trust Fund in accordance with the provisions of this Trust. The Trustee shall be under no duty to compute the amount of any contribution to be paid to it by the Employer or any Participant, to collect such amount, or to compute the amount which Participants are entitled to receive as benefits under the Plan, but shall be responsible only for property received by it pursuant to this Trust.

- (b) Subject to Section 7.04, if applicable, the Trustee shall invest and reinvest the principal and income of the Trust Fund in such securities or in such other property, real or personal, tangible or intangible, as the Trustee shall deem advisable, provided, however, that investments shall be so diversified as to minimize the risk of large losses unless under the circumstances it is clearly prudent not to do so in the sole judgment of the Trustee.
- (c) The Trustee shall retain the funds received and invested by it and all increments and profits thereon until such time as it shall, from time to time, receive written directions from the Plan Administrator, directing it to make disposition of any portion of the Trust Fund.

At such time the Trustee shall make the disbursement or payment directed by the Plan Administrator. Unless otherwise agreed, the Plan Administrator, not the Trustee, shall maintain accounts or other appropriate records showing the interest of each Participant in the Plan.

7.4 Valuation of Assets. As of the last day of each Plan Year, and at such other times as the Plan Administrator shall direct or the Trustee shall deem necessary or desirable, the Trustee shall ascertain the fair market value of the accounts as of such day, and, within sixty (60) days thereafter, such valuation shall be certified to the Plan Administrator.

7.5 Report of Trustee. Not later than ninety (90) days after the last day of each Plan Year, and not later than ninety (90) days following the termination of the Plan or the Trust, the Trustee shall render a detailed accounting of its transactions to the Plan Administrator, to the extent such deadlines are administratively feasible. Each such accounting shall set forth all investments, receipts, disbursements, and other transactions effected by the Trustee during such Plan Year or during the period from the closing date of such last preceding accounting to the date of the termination of the Plan or Trust. As a part of each such accounting, the Trustee shall (1) set forth in summary form the receipts and disbursements of the Trustee for the applicable accounting period; (2) include a description and the cost and proceeds of sale of all securities and other property purchased or sold during the period; and (3) itemize all money, securities, real property, insurance policies, and any other assets held in the Trust Fund at the end of such period. In the absence of notice to the Trustee by the Plan Administrator of any objections to any such accounting or part thereof within ninety (90) days after its receipt, the Plan Administrator shall be deemed to have approved the accounting.

7.6 Powers of the Trustee. The Trustee shall have all of the powers, rights and privileges conferred upon, and granted to, Trustees under the trust laws of the state in which the Employer is located. Without limiting the generality of the foregoing, the Trustee shall be authorized to buy and sell property on such terms as it deems advisable, to enter into contracts and leases, to borrow money and to

mortgage or pledge any Trust property, to employ agents, to engage in litigation as plaintiff or defendant, to exercise all rights of ownership of stock owned by the Trust and to pay any expenses or assessments against the Trust or its property.

- 7.7 **Multiple Trustees.** If there shall be more than one Trustee, a majority of the Trustees shall control. Such Trustees may, however, allocate the responsibility for management of the Trust among themselves in such manner as they desire. Any such allocation of responsibility shall be evidenced by a written resolution of the Trustees.
- 7.8 **Dealings with the Trustee.** No person purchasing from the Trustee or paying money or delivering property to the Trustee, or having any other transaction with the Trustee, shall be obligated to see that the money or other thing of value received by the Trustee is actually needed or properly applied or otherwise as to the proprieties or expedencies of any act of the Trustee.
- 7.9 **Compensation of the Trustee.** The Trustee shall be entitled to reasonable compensation for its services in administering and distributing the Trust Fund (unless such Trustee is an employee of the Employer) and to reimbursement for expenses. It is the Employer's intention to pay the Trustee for all expenses. However, until the Trustee receives payment from the Employer, it may retain out of the monies belonging to the Trust reasonable compensation for its services and reimbursement for expenses.
- 7.10 **Indemnification of the Trustee.** The Employer shall indemnify and hold harmless the Trustee from any liability, claim, expense, or damages which the Trustee incurs by reason of, or which results in whole or in part from, the Trustee's reliance on any facts or any directions and elections communicated in writing by the Employer or the Plan Administrator, or from the failure of the Employer or the Plan Administrator to communicate any facts, directions and/or elections under the Plan, or any changes therein required to be given by the Plan Administrator to the Trustee under the provisions of the Plan or the Trust.
- 7.11 **Resignation and Removal of Trustee.** The Employer may remove the Trustee at any time by giving thirty (30) days written notice to the Trustee, and the Trustee may resign at any time, by giving thirty (30) days written notice to the Employer, or such shorter notice as may be acceptable to the Employer. On resignation of a Trustee, a successor Trustee shall be named by the Employer.
- 7.12 **Protective Clause.** Neither the Employer, the Trustee nor the Plan Administrator shall be responsible for the validity of any contract of insurance issued in connection with the Plan or Trust or for the failure on the part of the insurer to make payments provided by such contract, or for the action of any person which may delay payment or render a contract null and void or unenforceable in whole or in part.

7.13 **Inclusion by Reference.** If anything in this Article 7 conflicts with Code section 457(g), or any interpretive rules, regulations or other announcements by the Department of Treasury, this Article 7 shall be interpreted as including such other rules by reference. Nothing in this Article 7 shall be allowed to conflict with Code section 457(g).

ARTICLE 8

PLAN ADMINISTRATION

- 8.1 Appointment of Plan Administrator.** The Employer may appoint a Plan Administrator consisting of one or more persons to carry out the daily management of the Plan. A Plan Administrator consisting of more than one person is called an Administrative Committee. Any person, including, but not limited to, Employees of the Employer, shall be eligible to serve as Plan Administrator. A Plan Administrator who is an employee of the Employer shall not be compensated beyond his or her regular compensation as an Employee of the Employer. If the Employer fails to appoint a Plan Administrator, the Employer shall serve as the Plan Administrator.

The Plan Administrator shall act on behalf of the Employer in all matters relating to the administration of the Plan. The Plan Administrator shall have supervisory authority and shall be responsible for all discretionary decisions in the administration of the Plan. Decisions of and actions by the Plan Administrator shall be conclusive and binding to all persons. The expenses incurred by the Plan Administrator in the proper administration of the Plan shall be paid by the Employer. The Employer may charge such expense against the Accounts in a manner it deems equitable.

The Plan Administrator shall:

- (a) establish procedural rules and regulations facilitating operation of the Plan;
- (b) adopt, amend, or revoke rules, regulations and the Plan document for proper administration of the Plan;
- (c) determine all questions which arise out of interpretation or application of Plan provisions or the rules and regulations established for its administration;
- (d) review periodically the condition of any Plan investments and make changes in investment vehicles and alternatives as deemed appropriate;
- (e) require any person to furnish any information as it may request for the purpose of the proper administration of the Plan as a condition to receiving any benefit under the Plan;

- (f) provide the Participants with all information and reports required by the Plan or by law, including at least annually to each Participant a statement of his or her Account as of the close of the preceding Plan Year;
- (g) establish and deduct appropriate Participant fee(s), annual maintenance fee, and/or other charges against a Participant's account to defray the reasonable and appropriate expenses of administering the Plan;
- (h) employ accountants, counsel or other persons as it deems necessary or beneficial in connection with Plan administration; and
- (i) determine if a domestic relations order with respect to a Participant's Account constitutes a qualified domestic relations order as defined in Code section 414(p).

8.2 Administrative Committee Procedures. If the Plan Administrator is an Administrative Committee, it shall act by a majority of its members at the time in office, either by vote at a meeting or in writing without a meeting. The Administrative Committee may authorize any one or more of its members to execute any document or documents on behalf of the Administrative Committee, in which event the Administrative Committee shall notify the Trustee of the member or members so designated. The Trustee shall accept and rely upon any document executed by such member or members as representing action by the Administrative Committee until the Administrative Committee shall file with the Trustee a written revocation of such designation.

8.3 Records and Notices. The Plan Administrator shall keep a record of all its proceedings and acts and shall maintain all such books of accounts, records and other data as may be necessary for proper Plan administration. The Plan Administrator shall notify the Trustee of any action taken by the Plan Administrator which affects the Trustee's Plan obligations or rights and, when required, shall notify any other interested parties.

8.4 Investment Manager or Investment Committee. If an Investment Manager and/or Investment Committee is appointed by the Employer, such Investment Manager or Investment Committee shall serve at the satisfaction of the Employer, except that any such appointee may resign at any time. No member of any Investment Committee shall receive any Compensation for services, but shall be reimbursed for expenses reasonably incurred in the performance of its duties. The appointment of such Investment Committee or Investment Manager shall not affect the status of the deferrals made by Participants as assets of the Employer.

Any such Investment Manager or Investment Committee shall be the named fiduciary for asset management and control and at all times have the responsibility for investment decisions involving the acquisition and disposition of assets over which it exercises discretionary investment authority. An Investment Committee

may, at the request of the Employer, assist the Employer in evaluating the performance of the Trustee.

- 8.5 Indemnification.** The Employer shall indemnify the Plan Administrator, each agent of the Plan Administrator and each other fiduciary with respect to the Plan from all expenses and liabilities arising from any act or omission, to the extent required by the Employer's bylaws, court decision or individual agreement with such fiduciary, but not in any event when the same is judicially determined to be due to the gross negligence, willful misconduct or fraud of such member. The Employer may purchase insurance to the extent deemed appropriate in connection with such indemnification.

ARTICLE 9

BENEFIT CLAIMS PROCEDURES

- 9.1 **Claim Procedures.** Any Participant or Beneficiary under the Plan may file a written claim for a Plan benefit with the Plan Administrator or with a person named by the Plan Administrator to receive claims under the Plan.
- 9.2 **Notice of Claim Denial.** If any claim for Benefits is denied, the Plan Administrator shall notify the claimant in writing. The notice of the denial of Benefits shall state the specific reason for such denial and cite any applicable provisions of the Plan upon which the denial is based. If the claim can be perfected, the Plan Administrator shall request such information and state the reason for requesting such additional information in the notice to the claimant. The claimant shall be entitled to appeal the decision to the Plan Administrator for a period of sixty (60) days after receipt of the notification of denial. The claimant shall be advised that the failure to perfect and appeal within the sixty (60) day period shall make the Plan Administrator's decision conclusive. The Plan Administrator shall furnish the claimant or his personal representative any Plan information needed to perfect the claimant's appeal.

ARTICLE 10

AMENDMENT AND TERMINATION

- 10.1 Amendment.** The Employer shall have the right to amend this Plan, at any time and from time to time, in whole or in part, without the consent of Participants or Beneficiaries, provided no amendment shall impair the rights of Participants or Beneficiaries with respect to deferred compensation before amendment or modification. The Employer shall notify each Participant in writing of any material Plan amendment.
- 10.2 Termination.** Although the Employer has established this Plan with the intent to maintain the Plan indefinitely, the Employer may terminate or discontinue the Plan in whole or in part at any time. Upon termination of the Plan, the Employer reserves the right to make distributions to Participants at such time and in such manner as the Employer may deem advisable, provided such payment would not contravene the terms of section 457(b) of the Code, or any of its regulations, as they may be amended from time to time.

ARTICLE 11

MISCELLANEOUS

- 11.1 Limitation of Rights and Employment Relationship.** The Plan shall not be construed as giving a Participant or other person any legal or equitable right against the Employer except as provided in the Plan. This Plan shall not give any Participant the right to continued employment with the Employer or otherwise limit the rights of the Employer.
- 11.2 Limitation on Assignment.** Benefits under this Plan may not be subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge or encumbrance. Any attempt to do so shall be void. Plan benefits shall not be subject to or liable for the debts, contracts, liabilities, engagements or torts of the Participant or his or her Beneficiaries.
- 11.3 Qualified Domestic Relations Orders ("QDRO").** Upon receipt of a domestic relations order issued by a court or administrative agency of competent jurisdiction relating to a Participant's Account in the Plan, the Plan Administrator shall determine whether such domestic relations order constitutes a qualified domestic relations order as defined in Code section 414(p). The Plan Administrator shall establish reasonable procedures to determine the qualified status of a domestic relations order and to administer distributions mandated by a QDRO. Such procedures may include, on a uniform and nondiscriminatory basis, rules providing for the distribution of nonforfeitable benefits to the alternate payee at an earlier time than benefits might otherwise be available to the Participant. However, such procedures may not permit distribution be made to the alternate payee in a payment form not otherwise available under the Plan. Distributions to the alternate payee may be made in any form available to the Participant under the Plan, other than a qualified joint and survivor annuity with a subsequent spouse of the alternate payee.

Payments made to an alternate payee under the terms of a QDRO will not cause the Plan to violate restrictions on distributions if QDRO requirements are met. Tax treatment of distributions under the terms of a QDRO are subject to the requirements of section 414(p)(12) of the Code.

- 11.4 Unclaimed Benefits.** If a payee cannot be located, the Plan Administrator shall delay payment for the time provided under the unclaimed property law of the Employer's state. Upon the expiration of that time, the Plan Administrator shall pay over any amount as directed by law.
- 11.5 Dispute as to Proper Payee.** If a dispute arises as to the proper payee of any payment(s), the Plan Administrator, in its sole discretion may withhold or cause to withhold any payment(s) until the dispute is finally determined by a court of competent jurisdiction or is settled by all parties concerned.
- 11.6 Plan Merger or Transfer of Assets.** This Plan may be merged or consolidated with, or some or all of the assets of the Plan transferred to any other Eligible Deferred Compensation Plan of a state, political subdivision of a state or an agency or an instrumentality of a state or political subdivision of a state maintained for the benefit of some or all of the Participants. Such merger, consolidation or transfer of assets may be authorized by resolutions adopted by the Trustees or the Employer, provided, however, that at the time of such transfer, each Participant shall be entitled to receive a benefit immediately after the merger, consolidation or transfer which is at least equal to the benefit the Participant would have been entitled to receive immediately before the merger, consolidation or transfer if the Plan had been then terminated.

The Plan Administrator may agree to accept transfers to this Plan from any other Eligible Deferred Compensation Plan of a state, political subdivision of a state or an agency or an instrumentality of a state or political subdivision of a state in connection with a merger or consolidation of such plans or a direct transfer of assets from such plans. The Plan Administrator may also provide for the establishment of separate Accounts or records for such amounts if it deems such Account to be necessary or expedient.

- 11.7 Severability.** If any provision of this Plan shall be held illegal or invalid for any reason, the illegality or invalidity shall not affect the remaining provisions of the Plan. The provision shall be fully severable and the Plan shall be construed and enforced as if the illegal or invalid provision had never been inserted within the Plan.
- 11.8 Governing Law.** The validity, construction, and effect of this Plan and its enforcement shall be determined by the laws of the state in which the Employer is located.
- 11.9 Binding Effect.** The provisions of this Plan shall be binding upon each Participant and each Beneficiary or other person entitled to any Benefits under the Plan, their heirs, personal representatives, and assigns.

BARRON COUNTY RESOLUTION NO. 2023-

Resolution Authorizing Information Technology Upgrades

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1
2 **WHEREAS**, currently the main information technology server and switch rooms
3 are located at the Justice Center and have been since the construction of this building; and
4

5 **WHEREAS**, these rooms have water supply lines and/or other potential liquid
6 hazards to the IT equipment running above these rooms; and
7

8 **WHEREAS**, both the current and former IT Directors have recommended moving
9 these facilities to the IT room at the new Hwy facilities; and
10

11 **WHEREAS**, IT Director Lance Peterson has been able to secure the following
12 potential cost, quotes, to move this equipment as follows:
13

14	By-pass for the Uninterrupted Power Supply, UPS, unit	\$ 11,694.00
15	Monitoring card for the UPS	\$ 765.00
16	Redundant air-conditioning unit with monitoring	\$ 55,000.00
17	Estimated total costs:	\$ 67,459.00

18
19 **WHEREAS**, on Thursday, August 3rd IT Director Peterson met with the Executive
20 Committee and presented the above information, and requested a onetime expenditure from
21 the Unassigned Fund Balance of the General Fund so-that these County-wide upgrades
22 may be completed timely; and
23

24 **WHEREAS**, the Executive Committee authorized a one-time expenditure not to
25 exceed \$90,000.00 with any unspent funds to be returned to the Unassigned Fund Balance
26 of the General Fund on a vote of 7 – 0 with Buchanan, Cook, Heinecke, Moen, Okey,
27 Rogers and Thompson voting in favor and no members voting against.
28

29 **NOW, THEREFORE, BE IT RESOLVED**, that with passage of this resolution
30 the Barron County Board of Supervisors does hereby authorize a one-time expenditure, not
31 to exceed \$90,000.00 for the information technology upgrades as requested by IT Director
32 Peterson with any unspent funds to be returned to the General Fund; and
33

34 **BE IT FURTHER RESOLVED** that with passage of this resolution the Finance
35 Director is authorized to amend the 2023 or 2024 budget as necessary to effectuate the
36 intent and language of this resolution; and
37

38 **BE IT FURTHER RESOLVED** that with passage of this resolution IT Director
39 Peterson is authorized to sign purchase orders or contracts as necessary to complete the
40 requested upgrades; and

BARRON COUNTY RESOLUTION NO. 2023-

Resolution Authorizing Information Technology Upgrades

41 **BE IT FURTHER RESOLVED** that publication of this resolution may occur
42 through posting in accordance with Section 985.02 of the Wisconsin Statutes.

OFFERED THIS 21st day of August 2023

<p>Number of readings required: One (<input checked="" type="checkbox"/>) Two ()</p> <p>Vote required for passage: Majority () 2/3 Entire Board (20) (<input checked="" type="checkbox"/>)</p> <p>Source of funding: Budgeted () General Fund (<input checked="" type="checkbox"/>) Grant () Contingency () Other (<input checked="" type="checkbox"/>): Unassigned Fund Balance</p> <p>Fiscal impact: - Current year total amount: \$ 90,000.00 - 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>_____</p> <p>Executive Committee Chair: Louie Okey (The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted () Failed () Tabled ()</p>
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Highway Facility and Grounds – Public Access

The Barron County Board of Supervisors ordains as follows

1
2 **WHEREAS**, it is the recommendation of the Highway Committee that due to
3 safety and security concerns that pedestrian and vehicular access to the gated areas of the
4 Highway Facility be designated as “Limited Access”; and
5

6 **WHEREAS**, it is the recommendation of the Highway Committee that such access
7 to the gated areas of the Highway Facility for pedestrian traffic, vehicular traffic and/or
8 parking be limited to Highway Department employees or individuals that have a need and
9 permission to access those areas; and
10

11 **WHEREAS**, it is the further recommendation of the Highway Committee that
12 public access inside the Highway Facility be limited to members of the public, businesses
13 and/or representatives of other agencies or counties for conducting official business or with
14 permission granted; and
15

16 **WHEREAS**, the Highway Committee and the Property Committee recommend the
17 following addition to the General Code as Chapter 26, Article IV, Section 26-70:
18

19 26-70 Highway Facility Access and Parking

20 (1) That pedestrian access, vehicular access and parking shall be limited to the
21 designated front parking lot along State Highway 25. The access and parking
22 in any fenced or gated and posted area at the Highway Facility shall be limited
23 as follows:

- 24 (A) Highway Department employees.
- 25 (B) County employees that have a need for such access and permission.
- 26 (C) Law Enforcement.
- 27 (D) Contracted vendors with permission granted.
- 28 (E) Individuals granted permission such as representatives from other agencies
29 or counties.
- 30 (F) With permission granted by the Highway Commissioner.

31 (2) Signage shall be posted at the entrances to fenced and gated areas indicating
32 that parking and pedestrian access is prohibited without permission granted.

33 (3) Any person found to be in violation of any provision of this Chapter shall be
34 subject to a penalty as provided in Section 1-13 of the Barron County General
35 Code.
36

37 26-71 Public Access Inside Highway Facility Buildings

38 (1) Access to areas inside the Highway Facility Buildings shall be limited to only
39 those areas necessary for conducting official business by members of the public,
40 businesses or representatives of other agencies or counties.

Highway Facility and Grounds – Public Access

- 41 (2) Restricted areas inside the Highway Facility Buildings which are limited only
42 to Highway employees, county employees with permission, or individuals with
43 permission and such areas shall be so posted stating “No Public Access or
44 “Employees Only”.
- 45 (3) Any person found to be in violation of any provision of this Chapter shall be
46 subject to a penalty as provided in Section 1-13 of the Barron County General
47 Code.

48 **WHEREAS**, this ordinance was approved by the Highway Committee on August
49 3, 2023, on a vote of 4 - 0, with Effertz, Heinecke, Mosentine and Thompson voting in
50 favor and no members voting against.

51
52 **NOW, THEREFORE, BE IT ORDAINED**, that the Barron County Board of
53 Supervisors creates Chapter 26, Article IV., Sections 26-70 & 26-71 of the Barron County
54 General Code entitled: Highway Facility and Grounds – Public Access

55
56 26-70 Highway Facility Access and Parking

- 57 (1) That pedestrian access, vehicular access and parking shall be limited to the
58 designated front parking lot along State Highway 25. The access and parking
59 in any fenced or gated and posted area at the Highway Facility shall be limited
60 as follows:
- 61 (A) Highway Department employees.
 - 62 (B) County employees that have a need for such access and permission.
 - 63 (C) Law Enforcement.
 - 64 (D) Contracted vendors with permission granted.
 - 65 (E) Individuals granted permission such as representatives from other agencies
66 or counties.
 - 67 (F) With permission granted by the Highway Commissioner.
- 68 (2) Signage shall be posted at the entrances to fenced and gated areas indicating
69 that parking and pedestrian access is prohibited without permission granted.
- 70 (3) Any person found to be in violation of any provision of this Chapter shall be
71 subject to a penalty as provided in Section 1-13 of the Barron County General
72 Code.

73
74 26-71 Public Access Inside Highway Facility Buildings

- 75 (1) Access to areas inside the Highway Facility Buildings shall be limited to only
76 those areas necessary for conducting official business by members of the public,
77 businesses or representatives of other agencies or counties.
- 78 (2) Restricted areas inside the Highway Facility Buildings which are limited only to
79 Highway employees, county employees with permission, or individuals with
80 permission and such areas shall be so posted stating “No Public Access” or
81 “Employees Only”.
- 82 (3) Any person found to be in violation of any provision of this Chapter shall be
83 subject to a penalty as provided in Section 1-13 of the Barron County General
84 Code.

BARRON COUNTY ORDINANCE NO. 2023 - _____

Highway Facility and Grounds – Public Access

85
86
87
88
89

BE IT FURTHER ORDAINED that this Ordinance shall be effective upon its adoption and publication and that publication of this ordinance may occur through posting in accordance with Section 985.02 of the Wisconsin Statutes.

OFFERED THIS 21st day of August, 2023.

<p>Number of readings required: One (X) Two ()</p> <p>Vote required for passage: Majority (X) 2/3 Entire Board (20) ()</p> <p>Source of funding: Budgeted () General Fund () Grant () Contingency () Other (X) Details : N/A</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>_____ Marv Thompson, Highway Committee Chair</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 ORDINANCE NO. 2023 -

Ordinance Amending Barron County Rules & Procedures

The Barron County Board of Supervisors ordains as follows

1
2 **WHEREAS**, the Executive Committee has reviewed Chapter 2 of the General Code of
3 Barron County, entitled “County Board Rules”; and
4

5 **WHEREAS**, it is the recommendation of the Executive Committee that the Barron County
6 Board of Supervisors amend SECTION 2.01 COUNTY BOARD RULES: - D. RULE 4.
7 COMMITTEE RULES to allow that the County Board Chair, 1st Vice Chair, and 2nd Vice Chair
8 may be used by all committees when needed to constitute a quorum or fill in for absent members
9 as voting members; and

10 **WHEREAS**, this ordinance was approved by the Executive Committee on July 7, 2023,
11 on a vote of 9 - 0, with Bartlett, Buchanan, Cook, Hanson, Heinecke, Moen, Nelson (alternate),
12 Okey and Rogers voting in favor and no members against. Thompson was absent.
13

14 **NOW, THEREFORE, BE IT ORDAINED**, that the Barron County Board of Supervisors
15 hereby adopts the following language to the first sentence of paragraph one - SECTION 2.01
16 COUNTY BOARD RULES: – D. RULE 4. COMMITTEE RULES: “. . . when needed to
17 constitute a quorum **or fill in for absent members as voting members . . .**”
18

19 **BE IT FURTHER ORDAINED** that this Ordinance shall be effective upon its adoption
20 and publication and that publication of this ordinance may occur through posting in accordance
21 with Section 985.02 of the Wisconsin Statutes.
22

OFFERED THIS 17th day of July, 2023

<p>Number of readings required: One () Two (X)</p> <p>Vote required for passage: Majority () 2/3 Entire Board (20) ()</p> <p>Source of funding: Budgeted () General Fund () Grant () Contingency () Other (X) Details: N / A</p> <p>Fiscal impact</p> <ul style="list-style-type: none">- Current year total amount: \$- Future years total amount: \$- Effect on tax levy – current year - \$- Effect on tax levy – future years - \$ <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, Executive Committee Chair</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, Barron Wisconsin
Monthly Reconciliation of American Rescue Plan Act Projects
Revenues & Expenditures as of 7/31/23

Date 8/4/2023
Preparer JBB

\\bcfile1\Finance\AMERICAN RESCUE PLAN ACT\ARPA MONTHLY FINANCIALS.xlsx|July, 2023

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

REVENUES/OTHER FINANCING:	ESTIMATED FUNDING	ACTUAL REVENUES
ARPA Proceeds	8,788,117.00	8,788,117.00
LGIP Interest - 2021	1,425.65	1,425.65
LGIP Interest - 2022	128,123.58	128,123.58
LGIP Interest - 2023	177,106.15	177,106.15
	<u>9,094,772.38</u>	<u>9,094,772.38</u>

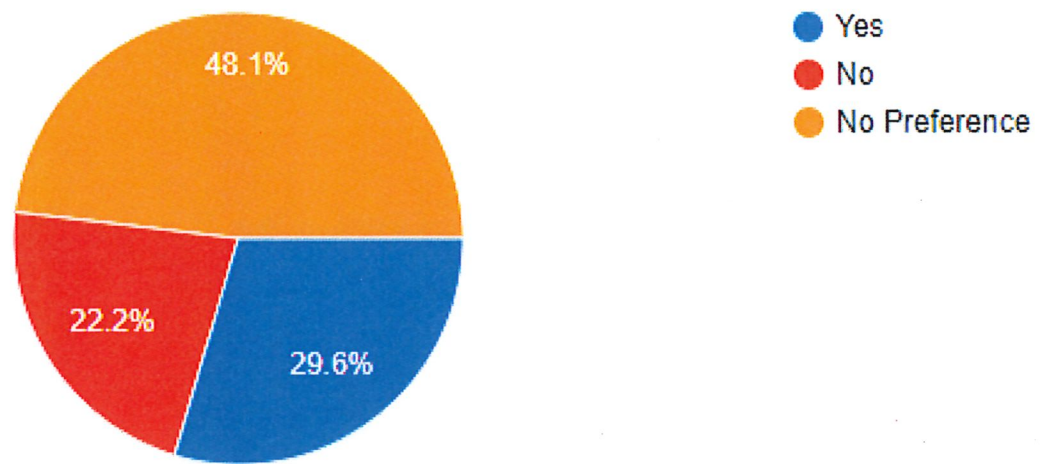
EXPENDITURES:	RESOLUTION	ENCUMBERED	ACTUAL EXPENSE
Attorney Fees	212-000	4,752.50	4,752.50
Financial Advisor Fees	212-000	2,565.00	2,565.00
Personal Protective Equipment (PPE)	342-000	23,096.00	23,096.00
IT Equipment	813-161 2021-38/2022-35	205,240.00	205,163.39
Ann Street Building Upgrades	2021-26	300,000.00	0.00
BCEDC Website Upgrades prev Hwy Maps	313-000 2023-3	6,723.00	6,723.00
ATV/Snow Trail Maps	313-000 2021-42	8,143.00	8,143.00
Hwy T Vermillion Creek Bridge	840-165 2021-46	293,926.45	293,926.45
Highway Speed Signs	313-000 2021-50	9,999.90	9,999.90
Well Water Testing	218-000 2022-11	8,000.00	4,370.67
BCHA Rehabilitation	842-163 2022-20	3,500,000.00	0.00
Snow/ATV Bridge Rehab	840-160 2022-18	289,878.00	207,829.29
Snow/ATV Groomer Equipment	813-160 2022-18	198,434.00	192,293.64
Veteran's Memorial Auditorium Seating	830-164 2022-21	47,163.81	47,163.81
Broadcast Equipment - RL Comm Media	813-161 2022-37	10,000.00	10,000.00
Owen Anderson Rifle Range Improvements	830-166 2022-41	25,000.00	23,184.46
Fiber to Communication Towers	830-162 2022-54/2023-2	672,000.00	551,250.00
JC Stanley Security Upgrades	830-167 2022-55	80,975.00	1,416.25
Straw Pit Rifle Range Improvements	830-170	25,000.00	0.00
Aging / ADRC Kitchen Construction	842-168 2023-10 / 2023-25	2,347,500.00	328,278.34
TOTAL EXPENDITURES		<u>8,058,396.66</u>	<u>1,920,155.70</u>
BALANCES		<u>1,036,375.72</u>	<u>7,174,616.68</u>

Pending Projects Not Yet Approved

Amount Available 1,036,375.72

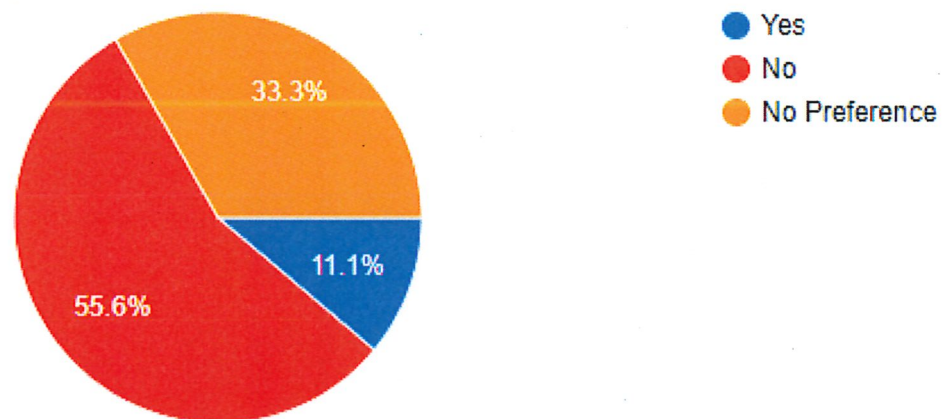
I would prefer all meetings to start at the same time throughout the year.

27 responses



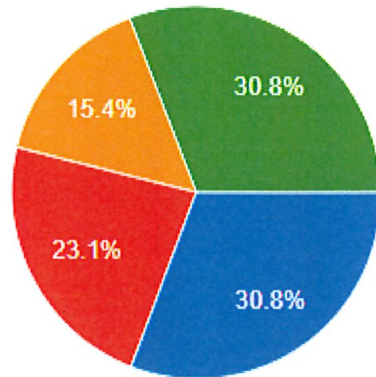
I would prefer half of the meetings to be held in mornings and half of the meetings to be held in the evenings.

27 responses



Which would be your preference 2024 County Board meetings:

26 responses



- All meetings begin at 9:00am throughout the entire year.
- December through May meetings beginning at 9:00am and June through November meetings beginning at 5:00pm.
- December through May meetings beginning at 9:00am and June through November meetings beginning at 7:00pm.
- No Preference

Comments Regarding 2024 County Board Meeting Start Times:

13 responses

I would prefer that the meetings start at 5 pm all year so the public would have a better chance to attend. I know that's not one of the choices listed, but it should be, in my opinion.

Personally, I prefer the meetings to all be at 9 am, but that would make it difficult for many citizens to attend. Unfortunately, we probably can't find a schedule that works for all people, all the time, but having some meetings in the day and some in the early evening would give more people the opportunity to attend.

In the winter it is nice to have an early meeting - unless snowed in and can't get out of the driveway early!

Keep all the meetings at 7:00 pm throughout the year.

I still work....mornings are not easy, sometimes I have to take off work if I don't have the day off. If meetings are on Mondays, I'm good...special meetings called I may have to take off work.

I would prefer all meetings start at 9 am, especially winter months. The potential for hazardous weather coupled with night time driving is a risk for staff, board and attendees that can be mitigated by 9 am meetings. The more day meetings the better.

The last question.... November must be 9:00 AM

My constituents work during the day so the 9 am meetings are inconvenient to attend. Isn't the goal to have meetings accessible to the majority of people?

I would prefer April thru October be in the evening and December thru Feb be in the am.

Thanks

No Meetings held at 9:00 a.m. throughout the year as I think it will impact the public not being able to attend and/or speak as needed. I think alot of the public (not all) work the daytime hours. I don't agree with any of the choices above in the last question. Thank You.

Running a business makes it very difficult to have all meetings at 9:00am

I prefer meetings to held at 1-2pm in the afternoon or the very early evening at 5pm.



Program Performance Report

January 1, 2023 - July 1, 2023

Prepared for Barron County Wisconsin
Launched on January 1, 2021

Performance Report

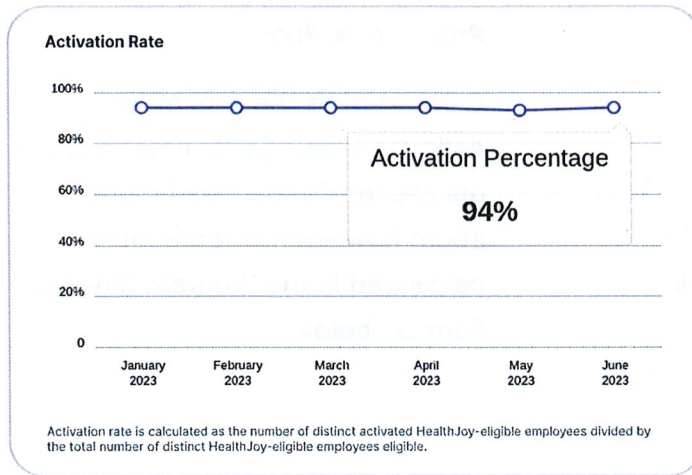
This program performance report is intended to provide an overview of how widely your eligible employee population has adapted the service based on the date range you selected. We hope you and your employees are finding great value in HealthJoy as we work to simplify the experience of navigating health care decisions and benefits questions. We find that many of our clients use this performance information to determine what kind of HealthJoy communication effort they want to do next to maximize awareness and engagement. For example, you may decide to send a direct email to all of your eligible employees who have not yet activated their HealthJoy accounts reminding them to do so. Your HealthJoy Customer Success team is here to help you make the most of this program – don't hesitate to reach out!

Contents

1.0	Performance Summary	pg 3
2.0	Program Savings	pg 4
2.1	Program Savings Formula	pg 6
3.0	Member Utilization	pg 12
3.1	Service Utilization	pg 14
4.0	Glossary	pg 18

NOTE: THIS REPORT IS FOR INFORMATIONAL PURPOSES ONLY. HEALTHJOY HAS MADE EVERY ATTEMPT TO ENSURE THE ACCURACY AND RELIABILITY OF THE INFORMATION PROVIDED HEREIN. HOWEVER, THE INFORMATION IS PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND. HEALTHJOY DOES NOT ACCEPT ANY RESPONSIBILITY OR LIABILITY FOR THE ACCURACY, CONTENT, COMPLETENESS, LEGALITY, OR RELIABILITY OF THE INFORMATION CONTAINED IN THIS REPORT.

1.0 Performance Summary



Employee Activation

Calculated as the number of distinct activated HealthJoy-eligible employees, divided by the total number of distinct HealthJoy-eligible employees. An employee is activated when they have registered for their HealthJoy account online or by calling our concierge team.

528%
\$82,086
SAVED

Return on Investment
Calculated as the difference between the Total Company Savings and the Company's Prorated Investment.

1,018
TOTAL
NUMBER OF
UNIQUE
ACTIONS

Member Utilization
Includes Benefit Wallet views and Service Requests that have been completed for your company.

94%
249 OF 266
ELIGIBLE
EMPLOYEES

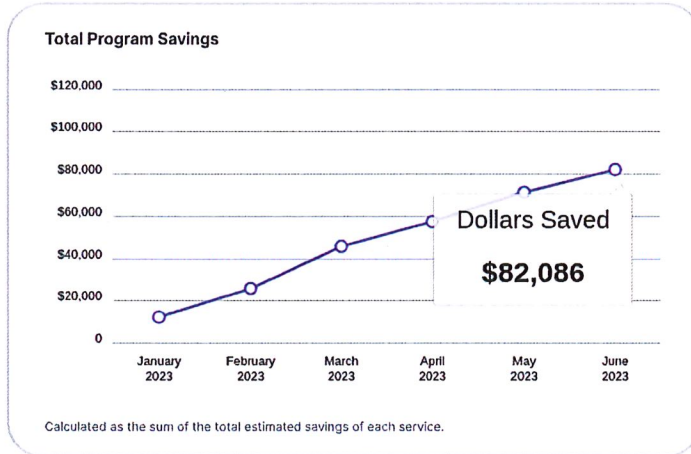
Activated Employees
An employee is considered activated once they register their HealthJoy account online or by calling our concierge team.

100%
POSITIVE
RATING
PERCENTAGE

Member Satisfaction
Calculated as the total number of satisfied member ratings divided by the total number of member ratings. This metric shows once there are more than 10 reviews.

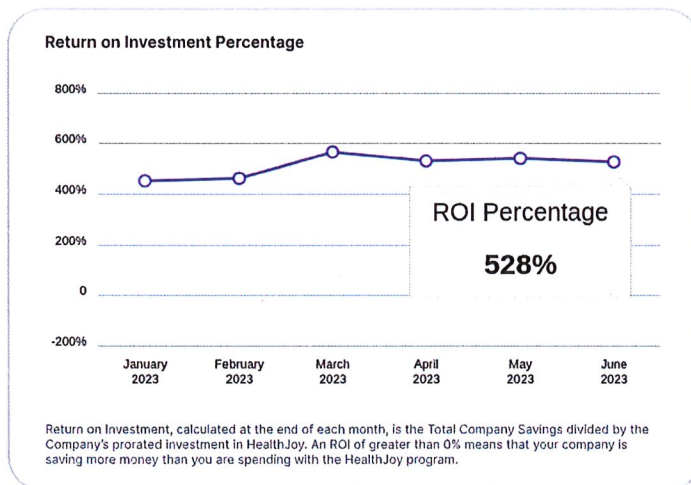
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2.0 Program Savings



Program Savings

Calculated as the sum of the estimated savings for categories of utilization. You can read more about how each category is calculated in the Program Savings Formula below.

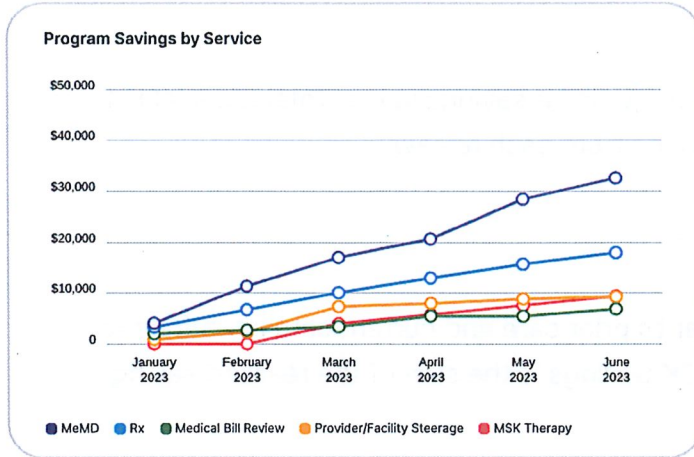


Return on Investment

Calculated at the end of each month, is the Total Company Savings divided by the Company's prorated investment in HealthJoy. An ROI of greater than 0% means that your company is saving more money than you are spending with the HealthJoy program.

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2.0 Program Savings Continued



Program Savings Breakdown

- \$6,890 in Medical Bill Review Savings
- \$9,400 in MSK Therapy Savings
- \$9,285 in Provider/Facility Steerage Savings
- \$17,991 in Rx Savings
- \$32,571 in MeMD Consult Savings

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2.1 Program Savings Formula

Medical Bill Review Savings

Calculated as \$689 per medical bill, an average dollar savings value. Total Medical Bill Review savings is the sum of all of the savings from each review.

Musculoskeletal Therapy Savings

Calculated by incorporating each participant's prior care and current care intentions to determine their savings potential. Total MSK Savings is the sum of the realized savings values.

Participants and their savings potential fall into three buckets:

- No intention of getting surgery and prior care is non-invasive: \$1,800
- No intention of getting surgery but received more expensive and/or invasive prior care: \$4,000
- Intention to get surgery: Varies per participants

Provider/Facility Steerage Savings

Calculated as the sum of the cost savings found in all of the provider and facility steerage recommendations. Steerage consists of several subcategories with unique dollar values attached to each recommendation. Values range from \$50 (dental) - \$4,320 (surgery) per request. Find Care searches are included in the calculation. See breakdown of each subcategory on the next page.

2.1 Program Savings Formula Continued

Provider/Facility Steerage Savings Breakdown (continued)

Category	Savings Per Service	Explanation
Dental/Vision Provider	\$50	This is based on the average difference between contract negotiated rates vs. average rates for dental and eye care services.
Imaging (Freestanding)	\$450	Patients save money by avoiding hospital markups. \$450 savings is based on an internal analysis of savings comparing the fee for HealthJoy-recommended facilities with average costs listed by MD Save.
Lab (Freestanding)	\$170	Patients save money by avoiding hospital charges for lab work. \$170 savings is based on an internal analysis of savings comparing the fee for HealthJoy-recommended facilities with average costs listed by MD Save.
Mental Health Provider	\$115	According to a study done by Cigna Corporation's health services business, Evernorth, behavioral health treatment can decrease costs by up to \$1,377 per person in one year. ¹ Since we are researching and making a recommendation, we are only taking credit for the initial introduction and attributing one month (1/12) of that value to our recommendation.
Provider Verification	\$100	HealthJoy's team ensures the provider is in-network and works at a private/freestanding facility. This is based on the average difference between contract negotiated rates vs. average rates for medical services.

¹. Justine Sessions, "Behavioral Health Treatment Helps Reduce Total Cost of Care, New Evernorth Analysis Finds" (2021), Cigna Newsworthy

2.1 Program Savings Formula Continued

Provider/Facility Steerage Savings Breakdown (continued)

Category	Savings Per Service	Explanation
PCP (Non-Hospital)	\$280	Individuals redirected to non-hospital-based and lower-priced PCP visits are costing \$700 less in total spend (Source: HealthAffairs.org). ² ~40% of PCP practices are owned or partially owned by hospital systems (Source: American Medical Association). ³ \$700 saved on 40% of PCP requests (those who would have otherwise gone to a high-cost PCP) = \$280 average savings.
Self-serve Care Searches	\$100	Only applicable for clients with Find Care. In-network searches done by members across any provider, specialty, or facility that did not result in a ticket to our concierge team. At a minimum, we can guarantee that the client/member will see savings that reflect the difference between an in-network vs. an out-of-network visit. Since this is how we calculate provider verification savings, we are attributing the same savings per service to searches performed by members on their own.
Specialist (Non-Hospital)	\$300	Patients avoid high hospital bills and unnecessary surgeries in hospital settings. \$300 savings value is based on HealthJoy's historical recommendations where we've identified physicians with lower-cost visits. For surgical specialties we find physicians who are credentialed at Centers of Excellence and Ambulatory Surgical Centers (fewer complications after procedures, reputable, lower facility fees).

². Ateev Mehrotra et al, "Patients Who Choose Primary Care Physicians Based On Low Office Visit Price Can Realize Broader Savings" (2016), Health Affairs

³. Robert J. Mills, "AMA analysis shows most physicians work outside of private practice" (2021), AMA

2.1 Program Savings Formula Continued

Provider/Facility Steerage Savings Breakdown (continued)

Category	Savings Per Service	Explanation
Surgery (Private Facility / Below-Average Cost)	\$4,320	Patients save money by using the best cost/quality option that our team was able to identify in the area. The \$4,320 in savings comes from internal data comparing the HealthJoy recommended surgical center costs with the average MD Save or hospital cost transparency tools for the same procedure. A UnitedHealth Group study shows that average savings of steering to ambulatory surgical centers are around \$4,500, which we've used to validate our savings value of \$4,320 per surgery recommendation. ⁴
Urgent Care (Freestanding)	\$200	Patients save money by avoiding emergency room visits for non-emergency care. Urgent care visits cost \$1,240 less than ER visits on average (Source: Debt.org). ⁵ Studies on the savings of (virtual) urgent care as an ED replacement attributed \$242 in savings per episode of care (Source: NCQA.org). ⁶ For in person visits, we are attributing a \$200 savings per recommendation to be more conservative.

⁴. Kelsey Waddill, "How Ambulatory Surgery Centers Lower Payer Outpatient Spending" (2021), TechTarget

⁵. Robert J. Mills, "AMA analysis shows most physicians work outside of private practice" (2021), AMA

⁶. "Findings and Recommendations: Telehealth Effect on Total Cost of Care", NCQA

2.1 Program Savings Formula Continued

Rx Savings

Calculated as the sum of the actual savings found in actual identified prescriptions. Savings are accrued according to the refill cadence. For example, if a member has a \$10 savings opportunity on a monthly prescription, over 12 months that would total \$120 in savings.

MeMD Savings Per Consult

Calculated by using the percentage of members who would have visited another care site and the cost of visiting that care site. The time savings of the consult is then added to get an average savings per consult. We multiply this average by the total number of telemedicine consults.

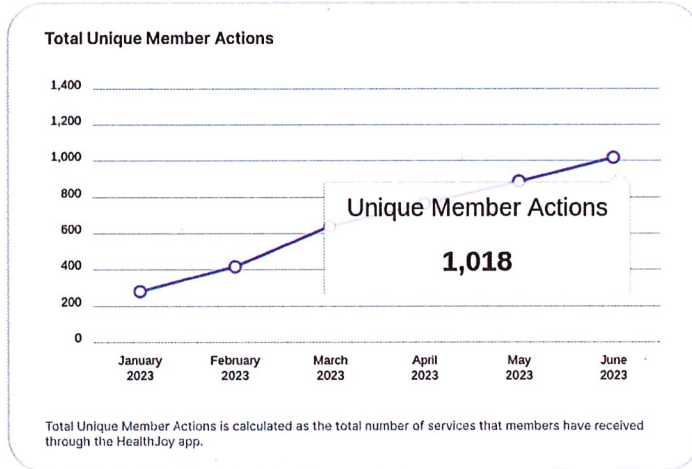
National Average numbers per visit and telemedicine savings are as calculated by Veracity Healthcare Analytics in an independent 2017 study across 1.8 million patients. The dollar value includes the total cost of care over 30 days for patients who use that site of care.

2.1 Program Savings Formula Continued

Administrative Savings

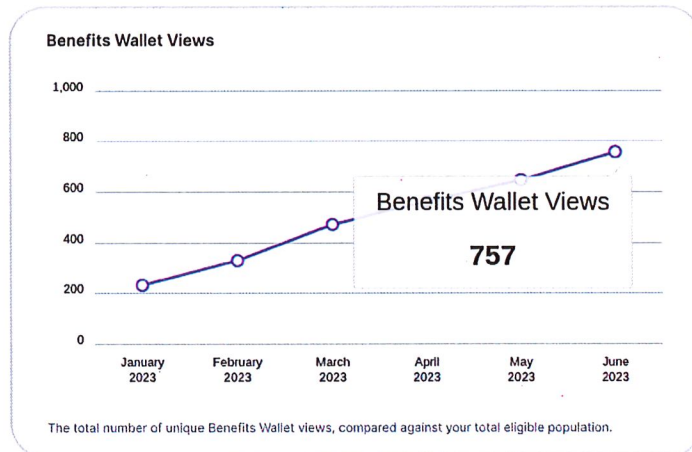
Calculated as the sum of Health Coverage clicks, Wallet Card clicks, and benefit question tickets. We multiply the sum by \$8.80 as the estimated value added per administrative connection to calculate the total administrative savings value.

3.0 Member Utilization



Member Utilization

Calculated as the total number of services that members have received through the HealthJoy app. This includes views of the Benefit Wallet as well as Service Requests that have been completed on behalf of your employees. Service Requests include Telemedicine Consults, RX Savings Reviews, Provider and Facility Recommendations, Appointment Schedules, Medical Bill Reviews, and Benefit Questions asked via phone call or chat.

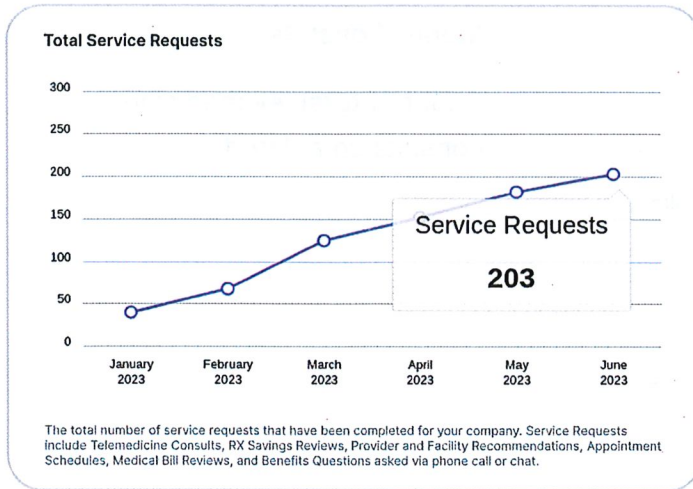


Benefit Wallet Views

The total number of unique Benefits Wallet views, compared against your total eligible population.

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3.0 Member Utilization Continued

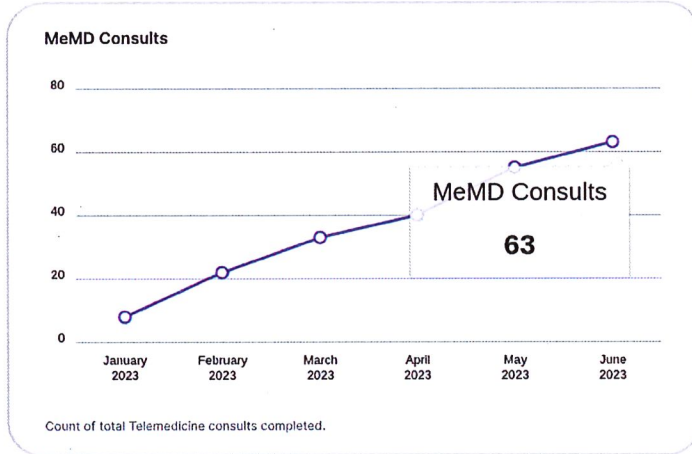


Total Service Requests

The total number of service requests that have been completed for your company. Service Requests include Telemedicine Consults, RX Savings Reviews, Provider and Facility Recommendations, Appointment Schedules, Medical Bill Reviews, and Benefits Questions asked via phone call or chat.

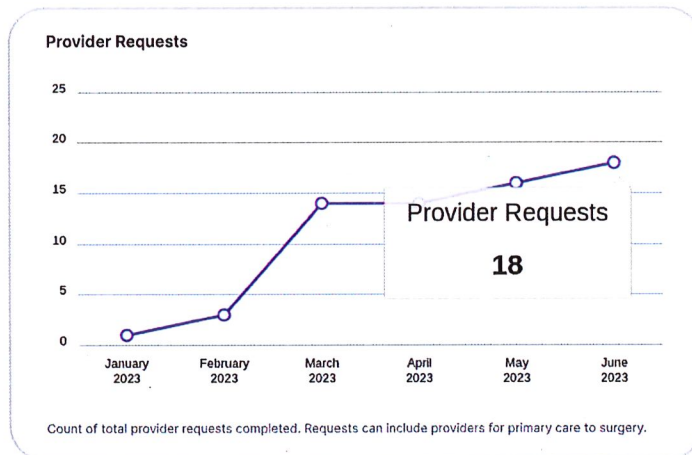
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3.1 Service Utilization



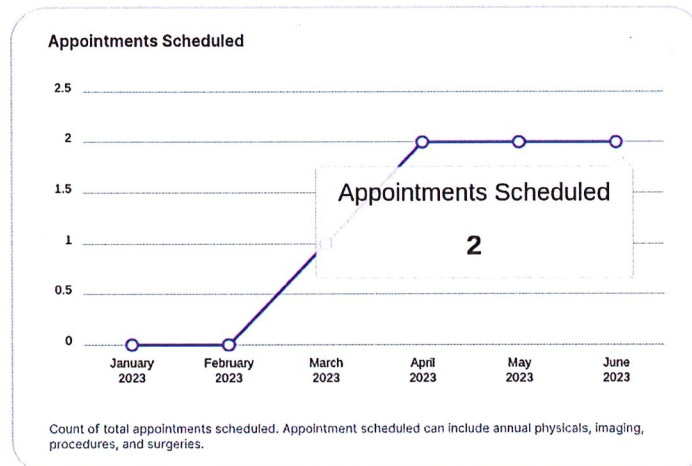
MeMD Consults

Count of total telemedicine consults completed.



Provider Requests

Count of total provider requests completed. Requests can include providers for primary care to surgery.

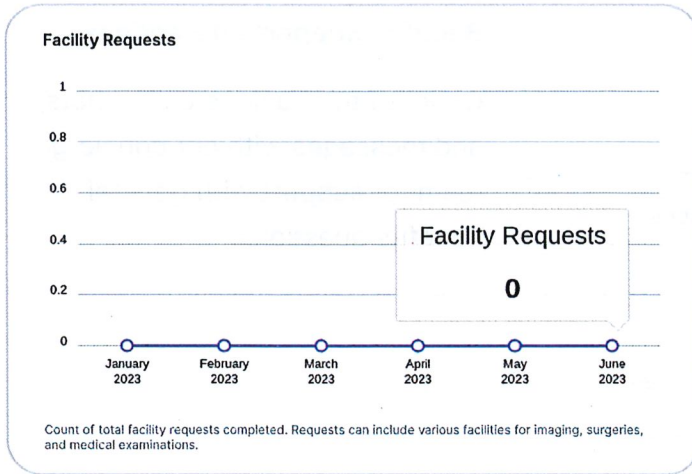


Appointments Scheduled

Count of total appointments scheduled. Appointment scheduled can include annual physicals, imaging, procedures, and surgeries.

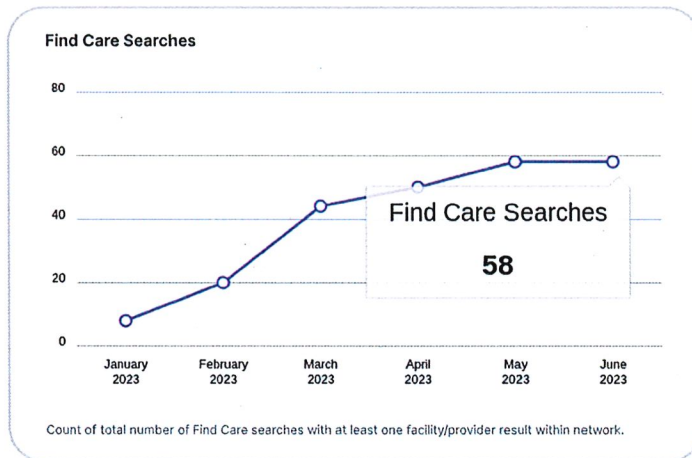
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3.1 Service Utilization (Continued)



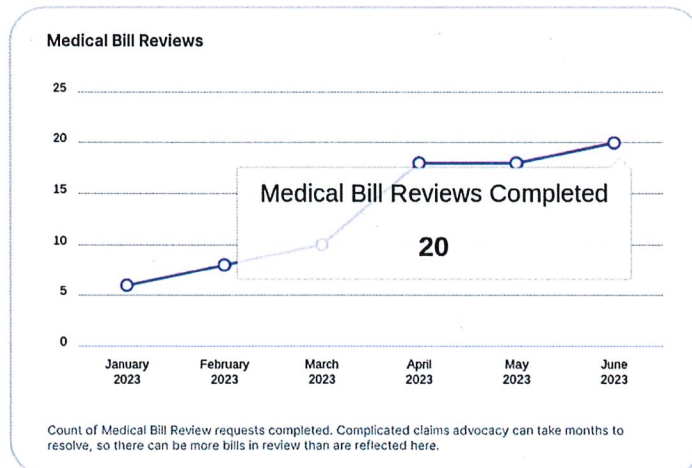
Facility Requests

Count of total facility requests completed. Requests can include various facilities for imaging, surgeries, and medical examinations.



Find Care Searches

Count of total number of Find Care searches with at least one facility/provider result within network.

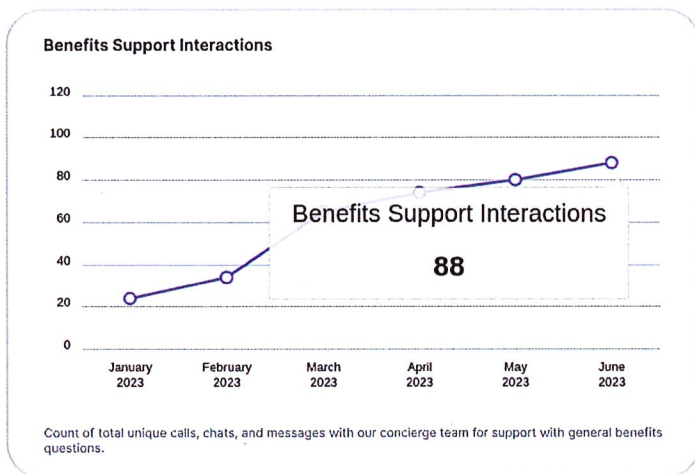


Medical Bill Reviews

Count of Medical Bill Review requests completed. Complicated claims advocacy can take months to resolve, so there can be more bills in review than are reflected here.

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3.1 Service Utilization (Continued)

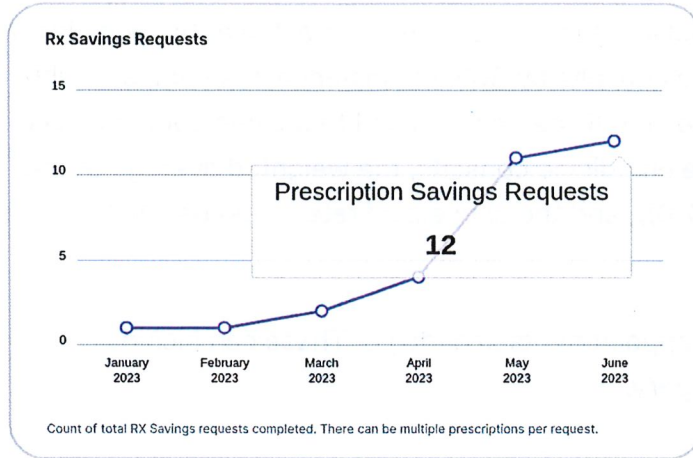


Benefits Support Interactions

Count of total unique calls, chats, and messages with our concierge team for support with general benefits questions.

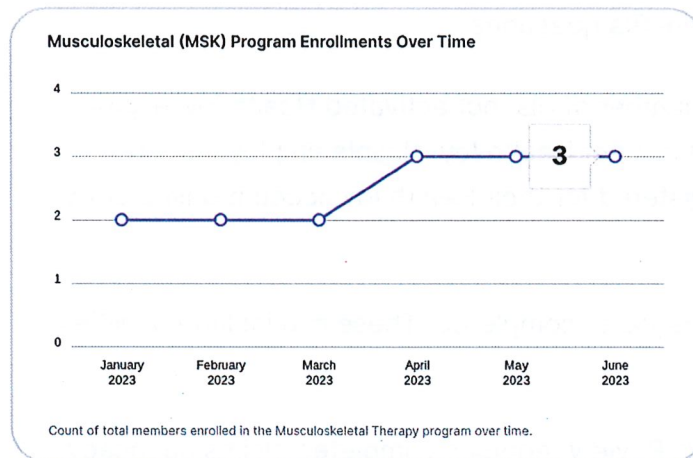
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3.1 Service Utilization (Continued)



Rx Savings Requests

Count of total RX Savings requests completed. There can be multiple prescriptions per request.



Musculoskeletal (MSK) Program Enrollments Over Time

Count of total members enrolled in the Musculoskeletal Therapy program over time.

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4.0 Glossary

Annualized Telemedicine Utilization - Calculated for the current contract year by multiplying the daily weighted average of telemedicine consults by 365. For instance, if a company with 1,000 eligible employees on day 1 has 10 telemedicine consults and that same company has 1,010 eligible employees on day 2 with 2 telemedicine consults, the weighted average of the 2 days would be 0.597% $((10+2)/(1000+1010))$, and the annualized rate would be 218% $(0.597\% \times 365)$.

Appointment Scheduling - Count of total appointments scheduled. These can include doctor visits, imaging, procedures and surgery.

Benefit Support Interactions - Count of total unique calls, chats, and messages with our concierge team to support with general benefits questions.

Employee Activation - Calculated on the number of distinct activated HealthJoy-eligible employees, divided by the total number of distinct HealthJoy-eligible employees. An employee is activated when they have registered for their HealthJoy account online or by calling our concierge team.

Facility Guidance - Count of total facility requests completed. These can include facilities from MRI's to procedures and surgery.

Medical Bill Reviews - Count of Medical Bill Review requests completed claims advocacy can take months to resolve so there can be more bills in process than are reflected here.

Medical Bill Reviews Savings - Calculated as the difference in the medical bill amount before and after HealthJoy claims advocacy. For example, if a member submitted a \$2,340 bill for review and ended up only paying \$240, we would record \$2,000 in savings.

4.0 Glossary Continued

Member Satisfaction - Calculated as the total number of satisfied member ratings divided by the total number of member ratings. Members are able to rate HealthJoy's service each time they receive a completed service request. This metric shows once there are 10 or more reviews.

Member Utilization - The total number of unique actions that members have taken within the HealthJoy app. This includes Benefit Wallet views and Service Requests that have been completed for your company.

MeMD Consults - Count of total telemedicine consults completed.

Musculoskeletal Therapy Savings - Calculated by incorporating each participant's prior care and current care intentions to determine their savings potential. Total MSK Savings is the sum of the realized savings values.

Participants and their savings potential fall into three buckets:

- No intention of getting surgery and prior care is non-invasive: \$1,800
- No intention of getting surgery but received more expensive and/or invasive prior care: \$4,000
- Intention to get surgery: varies per participants

Program Savings - Calculated as sum of the estimated savings for categories of utilization. You can read more about how each is calculated in the Program Savings Formula.

Provider Guidance - Count of total provider requests completed. These can include doctors from primary care to surgery.

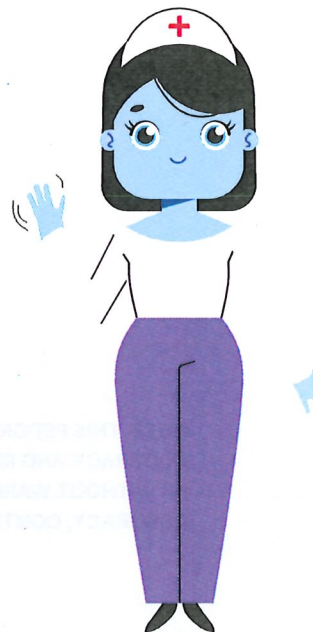
4.0 Glossary Continued

Return on Investment - The Total Company Savings, minus the Company's prorated investment in HealthJoy, divided by the Company's prorated investment.

Rx Savings - Calculated as the sum of the actual savings found in actual identified prescriptions. Savings are accrued according to the refill cadence. For example, if a member has a \$10 savings opportunity on a monthly prescription, over 12 months that would total \$120 in savings.

Rx Savings Requests - Count of total Rx Savings requests completed. There can be multiple prescriptions per request.

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Barron County

Medical Loss Ratio Report, Paid 1/1/2023 - 12/31/2023

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

Fixed Fees		
Anthem Administration Fee	\$43.00	PEPM
PBA Administration Fee	\$29.60	PEPM
Spec EE Stop Loss Premium	\$286.36	PEPM
Spec FAM Stop Loss Premium	\$714.13	PEPM
Aggregate Stop Loss Premium	\$6.08	PEPM
Employee Transplant Premium	\$8.61	PEPM
Family Transplant Premium	\$21.35	PEPM

Funding Rates	
Employee Only	\$931.90
Family	\$2,328.84

Plan Experience

2023	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	OptiMed Monthly Costs	Rx 'n Go Monthly Costs	Reimbursed	Pharmacy Rebates	Total Variable Cost	Total Plan Cost	EE Contracts	EESP Contracts	EECH Contracts	FAM Contracts	Total Contracts	Total Plan Monthly Funding	Monthly Loss Ratio
Jan 2023	\$7,201.18	\$157,581.36	\$4,667.46	\$169,450.00	\$371,811.61	\$21,198.54	\$22,106.76	\$21,920.66	(\$188,065.33)	\$0.00	\$248,972.24	\$418,422.24	66	52	23	117	258	\$508,642.68	119.2%
Feb 2023	\$12,983.71	\$154,992.96	\$4,590.67	\$172,567.34	\$223,525.09	\$34,712.63	\$29,120.66	\$17,741.11	(\$272,048.05)	\$0.00	\$33,051.44	\$205,618.78	67	49	22	117	255	\$500,259.22	95.5%
Mar 2023	\$13,172.39	\$157,018.26	\$4,650.59	\$174,841.24	\$364,119.42	\$28,950.71	\$36,750.29	\$20,359.65	(\$61,960.21)	(\$55,613.05)	\$332,606.81	\$507,448.05	69	49	22	119	259	\$506,780.70	123.3%
Apr 2023	\$13,236.70	\$158,166.24	\$4,684.68	\$176,087.62	\$411,694.73	\$17,319.53	\$44,560.64	\$21,604.08	(\$46,055.42)	\$0.00	\$449,123.56	\$625,211.18	68	50	22	120	260	\$510,506.48	131.5%
May 2023	\$12,133.98	\$157,446.03	\$4,663.33	\$174,243.34	\$333,307.83	\$36,377.19	\$69,488.79	\$13,566.14	\$0.00	\$0.00	\$452,739.95	\$626,983.29	68	50	21	120	259	\$508,177.64	123.4%
Jun 2023	\$12,446.38	\$157,873.80	\$4,676.07	\$174,996.25	\$298,634.55	\$93,202.86	\$39,314.55	\$18,496.83	(\$3,586.40)	(\$39,443.14)	\$406,619.25	\$581,615.50	67	50	22	120	259	\$509,574.58	122.6%
Jul 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0	\$0.00	#DIV/0!
Aug 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0	\$0.00	#DIV/0!
Sep 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0	\$0.00	#DIV/0!
Oct 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0	\$0.00	#DIV/0!
Nov 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0	\$0.00	#DIV/0!
Dec 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					0	\$0.00	#DIV/0!
2023 Totals	\$71,174.34	\$943,078.65	\$27,932.80	\$1,042,185.79	\$2,003,093.23	\$231,761.46	\$241,341.69	\$113,688.47	(\$571,715.41)	(\$95,056.19)	\$1,923,113.25	\$2,965,299.04	405	300	132	713	1550	\$3,043,941.30	97.4%
% of Total Cost	2.40%	31.80%	0.94%	35.15%	67.55%	7.82%	8.14%	3.83%	-19.28%	-3.21%	64.85%	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 fees are included in each monthly total.

Pending Reimbursements as of 6/30/2023: \$234,438.22

Key Indicators

Average EE Enrollment	68
Average EESP Enrollment	50
Average EECH Enrollment	22
Average FAM Enrollment	119
Average Total Enrollment	258

Total Plan Costs	\$2,965,299.04
Plan Funding	\$3,043,941.30
Dollar Difference	\$78,642.26
Loss Ratio	97.4%

Fixed Costs per Employee per Year	\$8,068.54
Variable Costs per Employee per Year	\$14,888.62
Total Costs per Employee per Year	\$22,957.15

Barron County

Large Claimants Over \$50,000, Incurred 1/1/2023 - 6/30/2023, Paid through 6/30/2023

Member Number	Relationship	Total Paid Claims JUN 2023	Claims Over Specific	Reimbursed	% of Specific
1	Employee	\$121,024.70	\$71,024.70	\$0.00	242%
2	Spouse	\$108,566.40	\$58,566.40	\$0.00	217%
3	Spouse	\$90,704.71	\$40,704.71	\$0.00	181%
4	Spouse	\$88,013.61	\$38,013.61	\$0.00	176%
5	Child	\$65,107.27	\$15,107.27	\$0.00	130%
6	Employee	\$61,021.53	\$11,021.53	\$0.00	122%

Barron County

2024 PEPY Pre-Renewal Projection

2020-2023 Claims PEPY*	\$16,022.55
Administration (+5% Estimated Increase)	\$372.96
Network Access Discount Share (2% of In-Network Savings)	\$234.91
Rx Admin Fees	\$34.09
Stop Loss (+15% Spec, +5% Agg Estimated Increase)	\$8,327.90
Transplant (+2% Estimated Increase)	\$223.15
2024 Projected Total PEPY Plan Costs	\$25,215.56
2024 Projected Expenses	\$6,530,830
2023 Budgeted	\$6,114,895
Projected 2024 Increase (%)	6.80%
Projected 2024 Increase (\$)	\$415,935

*PEPY: Per Employee per Year

Savings Analysis



<u>Rx 'n Go Savings Summary</u>	<u>\$ Amount</u>	<u>Per Day</u>	<u>Per Rx (1)</u>
Employer Cost for Same Drugs:			
Rx 'n Go	\$93,733	\$1.56	\$118.50
Health Plan	109,212	1.82	138.07
Plan Cost Savings	\$15,479	\$0.26	\$19.57
% Savings	14.2%	14.2%	14.2%
Member Cost for Same Drugs:			
Rx 'n Go	\$0	\$0.00	\$0.00
Members	48,702	0.81	61.57
Member Cost Savings	\$48,702	\$0.81	\$61.57
% Savings	100.0%	100.0%	100.0%
Total Cost for Same Drugs:			
Rx 'n Go	\$93,733	\$1.56	\$118.50
Health Plan/Members	157,914	2.63	199.64
Plan & Member Cost Savings	\$64,181	\$1.07	\$81.14
% Savings	40.6%	40.6%	40.6%

Note: For the period 1/1/2023 - 6/30/2023, and adjusted to reflect same number of supply days. Total amount spent and number of Rx filled might not compare to other reporting formats due to timing and other differences. Financial data from April 2022 used for comparison.

(1) Comparing the cost for a total of 791 scripts filled with Rx 'n Go with what was paid for the same generic drug under the health plan.

In addition, there were 107 scripts filled with Rx 'n Go for drugs with no prior cost information available in health plan data.

Note: This confidential information may not be distributed without the written approval of Rx 'n Go and should only be used to review health care utilization by the client who's name appear above

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