



BARRON COUNTY BOARD OF SUPERVISORS

Monday, November 4, 2024

4:00 p.m. Regular Meeting

6:00 p.m. Budget Public Hearing

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

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

6:00 p.m. - PUBLIC HEARING - Presentation of 2025 Budget

Call to Order

Presentation of Barron County 2025 Budget

Comments from the Public

Close Public Hearing

Regular meeting will begin at 4:00 p.m. The regular meeting will recess for the Budget Public Hearing at 6:00 p.m. and reconvene following the Public Hearing for the remainder of the agenda.

AGENDA

1. Call to Order – Roll Call – Public Notification
2. Invocation and Pledge of Allegiance
3. In Memoriam – Lee K. Romsos
4. Special Matters and Announcements (Non-Action Items)
5. Approve Agenda
6. Approve Minutes of October 21, 2024
7. Public Comment (*Prior Registration with County Clerk Required / Maximum Allotted Time is 3 Minutes*)
8. Presentation on Justice Center Sally Port – Wold Architects & Engineers
 - a. Financing Options & Costs – Sean Lentz, Ehlers Inc.
 - b. Resolution – Authorizing Wold Architects and Engineers to Proceed with Bid Proposals for Expansion of the Secure Sally Port at the Barron County Justice Center
9. 2023 Executive Audit Summary
10. 2024 3rd Quarter Financials
11. Review & Adoption of 2025 Budget
 - a. Borrowings and Capital Improvements
 - b. Ag Building Improvements
 - c. UWECBC – HVAC / Capital Improvements

Continued on Page 2

Barron County Board of Supervisors

Monday, November 4, 2024

Agenda – Page 2

- d. Justice Center Sally Port
 - e. Library Budgets
 - f. Museum
 - g. Fair
 - h. New Positions
 - i. Resolution – Financing of the County for 2025 and Adopt 2025 Levy
- 12. Resolution – Outstanding Order Checks to Be Cancelled
 - 13. Resolution – Motorized Trail Authorization for Years 2025-2026
 - 14. Progress and Financial Update on Barron County Highway Facilities Project
 - 15. American Rescue Plan Act (ARPA) Expenditures
 - 16. Report from County Administrator
 - 17. Appointments
 - 18. Claims, Petitions & Correspondence
 - 19. Suggestions for Future Agenda Items
 - 20. Adjournment



BARRON COUNTY BOARD OF SUPERVISORS

MONDAY, OCTOBER 21, 2024 – 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, Randy Cook Sr, Bill Effertz, Pam Fall, Craig Fowler, Jim Gores, Bun Hanson, Dana Heller, Dennis Jenkins, Amanda Kohnen, Kathy Krug, Audrey Kusilek, Fran Langman, Carol Moen, Gary Nelson, Louie Okey, Pete Olson, Bob Rogers, Pete Schneider, Bill Schradle, Marv Thompson, Craig Turcott, Diane Vaughn and Stacey Wenzel.

ATTENDING VIRTUALLY: None at this time.

ABSENT: Jamie McCready and Roberta Mosentine.

CALL TO ORDER: Chair Okey called the meeting to order at 7:00PM.

ROLL CALL – PUBLIC NOTIFICATION: County Clerk Hodek took attendance and County Administrator French stated the County's compliance with open meeting laws.

INVOCATION: Led by Supervisor Hanson.

PLEDGE OF ALLEGIANCE: Recited.

IN MEMORIAM – JAMES “JESS” MILLER: Administrator French read the obituary for former County Board Chairman Jess Miller and Chair Okey held a moment of silence in his honor.

SPECIAL MATTERS AND ANNOUNCEMENTS (NON-ACTION ITEMS): Administrator French was asked by Supervisor P. Anderson to share that Sheriff Fitzgerald will be serving the public at Lona's Café in Haugen on Halloween and invited the Board to attend. Chair Okey reviewed the County Board's public comment procedure and asked those speaking during public comment not to repeat what another individual has already stated. Chair Okey also noted the upcoming Public Hearing at the November 4th County Board meeting is where the public is invited to comment on the 2025 published budget and no motions will be taken regarding the 2025 County budget at tonight's meeting.

APPROVE AGENDA: Motion: (Kusilek/Turcott) to approve. Carried with 27 Yes and 2 Absent (McCready & Mosentine).

APPROVE MINUTES OF SEPTEMBER 16, 2024: Motion: (Cook/Thompson) to approve. Carried with 27 Yes and 2 Absent (McCready & Mosentine).

PUBLIC COMMENT: Supervisor Gores spoke regarding last Monday's Board of Adjustment Committee meeting. Susan Christianson – 460 Moon Lake Drive #16 in Rice Lake, Jay Keppen – 1117 15th Street in Barron, Barb AnKarlo – 399 24 ¾ Avenue in Cumberland, Rachel Thomas – 512 West Marshall Street in Rice Lake and Eric Thorson – 819 Lakeshore Drive in Rice Lake spoke regarding the 2025 County library funding. Kevin Roske – 688 13th Street in Hillsdale, Russ Rindsig – 2106 29 ½ Avenue in Sarona, Dwight Thurs – 102 Havel Road in Rice Lake, Karen Rindsig – 2106 29 ½ Avenue in Sarona and Linda Thompson – 2468 18 ½ Street in Rice Lake spoke regarding the 2025 County fair funding.

UPDATE ON 2024 SELF-FUNDED HEALTH INSURANCE PLAN – TIM DEATON, THE HORTON GROUP: Deaton from the Horton Group discussed the information provided in the packet including the 2024 health insurance claims as well as the 2025 renewal rate for the County and answered questions from the Board.

APPROVAL OF STERLING BANK LOAN: Chair Okey thanked Administrator French and Sterling Bank President Aaron Weber for their work on developing this loan for the County. Chair Okey also reviewed some of the County projects that would be funded by this loan such as the communication upgrades, windows at the Ag building, PACK boilers at the UWEC Barron County campus, simulcast upgrade and the cost of the engineering study for the sally port upgrade at the Justice Center. **Motion: (Kusilek/Cook)** to approve. Carried with 27 voting Yes and 2 Absent (McCready & Mosentine).

2025 BUDGET – PUBLISHED DRAFT: Finance Director Busch reviewed the 2025 published County Board budget and answered questions from the Board. Administrator French reviewed various portions of the 2025 County Board budget which resulted in the final 2025 published County Board budget and answered questions from the Board. Sheriff Fitzgerald also answered questions from the Board.

- A. **BORROWINGS AND CAPITAL IMPROVEMENTS:** The \$2.5M Sterling Bank loan will be used for some of these capital improvements such as the dispatch upgrade, sally port study and communications upgrade.
- B. **AG BUILDING IMPROVEMENTS:** The Property Committee voted to allocate \$250,000 for the new windows at the Ag building.
- C. **UWECBC – HVAC/CAPITAL IMPROVEMENTS: JUSTICE CENTER SALLY PORT:** The Property Committee recommended researching prices of individual boiler units vs underground water lines at the Campus. No borrowing or cost projections for this project are included in the 2025 Barron County budget.
- D. **LIBRARY BUDGETS:** The preliminary 2025 Barron County budget was prepared with a 78% tax allocation to the local libraries but the Executive Committee voted to reduce this to a 70% reimbursement rate.
- E. **MUSEUM:** The Executive Committee voted to reduce the museum appropriation by \$10,000.
- F. **FAIR:** The Executive Committee voted to reduce the fair appropriation by \$10,000.

ZONING ORDINANCE AMENDMENTS

- A. **2024-20 REZONING – TOWN OF ALMENA, PROPERTY OWNED BY PAUL A. MOLLS: Motion: (Heller/Langman)** to approve. Carried with 27 Yes and 2 Absent (McCready & Mosentine).
- B. **2024-21 REZONING – TOWN OF RICE LAKE, PROPERTY OWNED BY NATHAN D. & BRANDI C. WATERHOUSE: Motion: (Heller/Langman)** to approve. Carried with 27 Yes and 2 Absent (McCready & Mosentine).
- C. **2024-22 REZONING – TOWN OF CRYSTAL LAKE, PROPERTY OWNED BY RONALD L. OLSON REVOCABLE TRUST: Motion: (Heller/Langman)** to approve. Carried with 27 Yes and 2 Absent (McCready & Mosentine).

2024-23 ORDINANCE – AMENDING SECTIONS 17.08, 17.42 AND 17.74 OF THE BARRON COUNTY LAND USE ORDINANCE: Motion: (Kusilek/Rogers) to approve. Carried with 27 Yes and 2 Absent (McCready & Mosentine).

2024-36 RESOLUTION – BARRON COUNTY LAKE MONITORING & PROTECTION NETWORK AIS GRANT APPLICATION: Motion: (Banks/Heller) to approve. Carried with 27 Yes and 2 Absent (McCready & Mosentine).

2024-37 RESOLUTION – ADOPTION OF THE BARRON COUNTY FARMLAND PRESERVATION PLAN MAP AMENDMENT TO TOWNS OF STANLEY, DALLAS, PRAIRIE LAKE, ALMENA AND CRYSTAL LAKE – 2024: Motion: (Moen/Kusilek) to approve. Carried with 27 Yes and 2 Absent (McCready & Mosentine).

2024-38 RESOLUTION – SUPPORTING APPLICATION FOR 2025 GRANT FUNDS FROM THE WISCONSIN DEPARTMENT OF JUSTICE: Motion: (Cook/Rogers) to approve. Carried with 27 Yes and 2 Absent (McCready & Mosentine).

2024-39 RESOLUTION – AUTHORIZING 2024 FUND 221 FUND BALANCE TRANSFER FOR THE PURCHASE OF A UTV FOR THE RECREATION OFFICER / RECREATION FUND: Motion: (Hanson/B. Anderson) to approve. Discussion. Carried with 27 Yes and 2 Absent (McCready & Mosentine).

APPROVAL OF BIKE & PEDESTRIAN PLAN: Motion: (Turcott/Wenzel) to approve. Carried with 27 Yes and 2 Absent (McCready & Mosentine).

2025 COUNTY BOARD MEETING DATES & TIMES: Chair Okey gave an overview of the information included in the packet and asked to change the November 3, 2025 meeting to 9:00AM. **Motion: (Olson/Moen)** to approve. Carried with 27 Yes and 2 Absent (McCready & Mosentine).

PROGRESS & FINANCIAL UPDATE ON HIGHWAY FACILITIES: Chair Okey provided an update to the Board and answered questions.

AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURES: Chair Okey provided an update to the Board.

REPORT FROM COUNTY ADMINISTRATOR

- A. **VET CLINIC UPDATE:** Administrator French noted this was originally scheduled for 2024 but postponed until 2026. Chair Okey noted that the Wisconsin Counties Association is working on this project.
- B. **REFINANCING OF \$1.5M SHREDDER / MATERIAL HANDLER LOAN – STATE TRUST FUND:** Administrator French reviewed the loan and since the loan application would need to be completed again, the loan will not be refinanced at this time but it is still an option in the future.
- C. **COURT COSTS:** Information was included in the packet.
- D. **DIGITAL ADVERTISING:** Information was included in the packet.

APPOINTMENTS: None at this time.

CLAIMS, PETITIONS & CORRESPONDENCE: None at this time.

SUGGESTIONS FOR FUTURE AGENDA ITEMS:

- 1. 2025 Budget Public Hearing – November 4th at 6:00PM
- 2. Possible November 12 Special County Board Meeting – Time to be determined.

NEXT MEETING DATE: Monday, November 4, 2024, with a start time to be determined, in the Auditorium of the Government Center located in Barron. The 2025 County Budget Public Hearing will also be held at 6:00PM on Monday, November 4, 2024.

CLOSED SESSION – SAMARITAN FUND PROGRAM CONTRACT – NEGOTIATE CONTRACT AND 2025 HEALTH INSURANCE STOP LOSS RENEWAL / PLAN CHANGES: Motion: (Bartlett / Kusilek) to enter into Closed Session pursuant to Section 19.85(1)(e) for the purpose of deliberating or negotiating the public of public properties, investing public funds, other specific business, or whenever competitive or bargaining reasons require a Closed Session and Section 19.085(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 to include HR Director Richie, Corporation Counsel Muench, Administrator French and Tim Deaton of the Horton Group. Carried on a roll call vote with 27 Yes and 2 Absent (McCready & Mosentine).

Administrator French took minutes for the remainder of the meeting.

Motion to return to Open Session, Supervisor Cook/Supervisor Wenzel, carried.

Motion Supervisor Cook/Supervisor Olson, to approve 2025 Anthem Stop loss specific deductible renewal at \$100,000.00, with no Lasers and the Amwins GTS-15 Gene Therapy Solutions, along with the changes to the prescription drug copay plan changes, \$48,900.00, savings, and the emergency room copay, \$33,900.00, savings. And, to approve the County Administrator to sign 2025 health insurance renewal contract documents. Carried.

ADJOURNMENT: By unanimous consent at 9:40PM.

Respectfully Submitted,
Jessica Hodek, County Clerk

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

Lee K. Romsos, age 79, of Cameron, WI passed away peacefully on October 21, 2024 at the Wisconsin Veterans Home in Chippewa Falls after a lengthy battle with Parkinson's Disease. He was born on July 17, 1945 in Rice Lake, WI to Edwin and Caroline (Lundby) Romsos. Lee graduated from Cameron High School in 1963 and went on to UW River Falls, graduating with a Chemistry/Math Degree. After graduation, Lee enlisted in the Army. He served one year as an officer in Vietnam, then served stateside in Colorado Springs. After serving in the Army, he began farming with his brother David and they ran a successful business, Romsos Brothers Farm, until 2018. Lee truly loved working side by side with his brother/best friend. On December 4, 1976, Lee married Susan Olson in Duluth, MN and they raised three daughters together. He enjoyed time traveling with the family to visit relatives, stopping at every historical marker along the way. He was a man of deep faith and tradition who loved his family. Lee had a passion for serving and volunteering. He enjoyed his years serving on the Barron County Board, Board of Directors at Community Bank of Cameron and various committees at Faith Lutheran Church. In addition to his wife, Lee is survived by his daughters: Andrea (Jason) Allington of Two Rivers, Christine (Ryan) Ebner of Cameron & Mary (Andy) Kochendorfer of Hudson, 8 grandchildren: Sophia & Josephine Allington, Leah, Quinn, & Rowan Ebner & Sylvia, Claire & Calvin Kochendorfer, brothers: Dale (Darlene) Romsos of Okemos, MI & David (Sandra) Romsos of Cameron, sister-in-law: Janet Romsos of Colorado Springs, Colorado, brothers-in-law: Jerry Olson of Vail, AZ & Roger (Melisa) Olson of Cameron. Lee was preceded in death by his parents, brother: Arden Romsos, father-in-law: Robert Olson, mother-in-law: Barbara Johnson & brother-in-law: William Olson.

Funeral Services will be held at 11:00 a.m. on Monday, October 28 at Faith Lutheran Church in Cameron with Jane Snowden & Rev. Ned Lenhart officiating. Visitation will be held from 4-7 p.m. Sunday at the Rausch-Lundeen Funeral Home in Cameron & also for the hour prior to services at the church on Monday. Interment with Military Honors will follow the service at Pleasant Plain Cemetery in the Town of Prairie Lake. Arrangements are with Rausch-Lundeen Funeral Homes, Cameron & Dallas.

The Romsos family would like to thank the nurses and staff at The Wisconsin Veterans Home in Chippewa Falls for the kindness and respect given to Lee. They are especially grateful to Mary for the six years of care and compassion she gave to Lee. The family would also like to express their gratitude to Karrie and the staff at Lily Hospice in Eau Claire.

BARRON COUNTY RESOLUTION NO. 2024- _____

**Resolution Authorizing Wold Architects and Engineers, St. Paul, MN, to Proceed
with Bid Proposals for Expansion of the Secure Sally Port at the Barron County
Justice Center**

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1 **WHEREAS**, the Barron County Justice Center was constructed in 2003 and 2004
2 and opened for operations in 2004; and
3

4 **WHEREAS**, there was a secure Sally Port attached to the original Justice Center
5 building as part of the original construction; and
6

7 **WHEREAS**, on October 17, 2024 the Barron County Law Enforcement
8 Committee voted unanimously to recommend the expansion of the existing Sally Port at
9 the following detailed costs:

10 Committee Recommendation:	Law Enforcement	Executive
11 Estimated Plan Design Costs as of 9-17-2024:	\$ 2,614,882	\$2,614,882
12 Contingency:	\$ 635,118	\$ 261,488
13 Total:	\$ 3,250,000	\$2,876,370

14

15 **WHEREAS**, Penny Pierce, Fiscal Manager, at the Sheriff's Department provided
16 Administrator French with the following history as it pertains to this matter, from the Law
17 Enforcement Committee meeting minutes:
18

19 8/18/22

**Reconsider the Cap of the Sinking Fund. (Justice Center Fixed Asset
Improvement Resolution)**

Motion: (Olson/Anderson) to recommend to the County Board to remove the cap
for the sinking fund (Justice Center Fixed Asset Improvement Resolution).

Carried

20
21
22 9/15/22

**Jail Addition Construction Project, Motion to Proceed with
Engineering/Architectural Study.**

Motion: (Anderson/Mosentine) to move forward with the RFP process for an
Engineering/Architectural Study for viable options of construction. Carried.

23
24 4/20/23

Request for Proposals for Facility Study and Conceptual Design for the Barron County Sheriff's Department Jail Sally Port and Professional Visitation Area. No action.

25
26 6/29/23

Recommendation for Facility Study and Conceptual Design for the Barron County Sheriff's Department Jail Sally Port and Professional Visitation Area.

Motion: (Mosentine/Olson) to approve Wold as the architectural firm for the Facility Study and Conceptual Design for the Barron County Sheriff's Department Jail Sally Port and Professional Visitation Area. Carried.

27
28
29 2/15/24

Jail Sally Port.

Motion: (Turcott/Mosentine) to move forward with the proposed project design process with a projected cost of \$422,575 with a building in contingency of 6%. Motion carried.

30
31
32 10/17/24

Jail Sally Port. (returned to this item at 8:20 a.m.)

Motion: (Anderson/Mosentine) to forward the Professional Visitation/Jail Sally Port project to the executive committee for approval at the 10/30/24 meeting with an amended project cost of \$3,250,000 to include a 25% contingency. Motion carried. The documents presented at the meeting by Wold Architects & Engineers are attached to the meeting minutes.

33
34 **WHEREAS**, this resolution was recommended for approval by the Executive
35 Committee on October 30, 2024 with the amendment to reduce the contingency fund for
36 the project to 10% on a vote of 8 – 0 with B. Anderson, Bartlett, Cook, Kusilek, Okey,
37 Rogers, Thompson and Wenzel voting in favor and no members voting against. Hanson
38 was absent.

39
40 **NOW, THEREFORE, BE IT RESOLVED**, that with passage of this resolution
41 the Barron County Board of Supervisors does hereby authorize Wold Architects and
42 Engineers to solicit bids for the expansion of the secure Sally Port at the Barron County
43 Justice Center.

44
45 **BE IT FURTHER RESOLVED**, that publication of this resolution may occur
46 through posting in accordance with Section 985.02 of the Wisconsin Statutes.

OFFERED THIS 4th day of November 2024

<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: Future Borrowing</p> <p>Fiscal impact:</p> <ul style="list-style-type: none">- Current year total amount: \$ NA- Future years total amount: \$ NA- Effect on tax levy – current year - \$ NA- Effect on tax levy – future years - \$ NA <p>Fiscal impact reviewed by County Finance Department</p> <p>_____ Jodi Busch, Finance Director</p> <p>Approved as to form by County Administrator:</p> <p>_____ Jeffrey French, Administrator</p> <p>Approved as to form by Corporation Counsel:</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Peter Olson, Chair Law Enforcement Committee</p> <p>_____ Louie Okey, Chair Executive Committee</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted () Failed () Tabled ()</p>
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USER GROUP INFORMATION

JAIL SALLY PORT AND PROF. VIS. ADDITION

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UG 0	COVER SHEET
UG 1	GENERAL INFORMATION
UG 2	SITE PLAN
UG 3	PARTIAL MAIN LEVEL FLOOR PLAN
UG 4	VEHICLE SALLY PORT
UG 5	VIDEO VISITATION AND QUEUE
UG 6	CIRCULATION AND GENERAL STORAGE

BARRON COUNTY

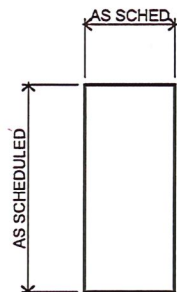
242028

BARRON, WISCONSIN

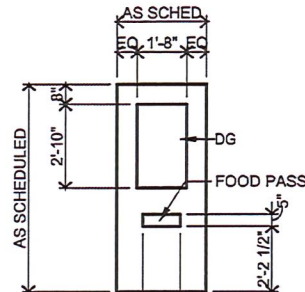
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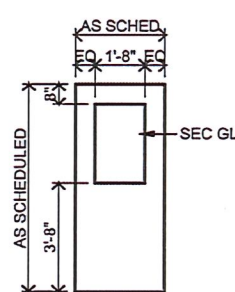
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	QUAD RECEPTACLE (INDICATE TYPE) AB - ABOVE COUNTER CDR - CORD REEL 204V - ATYPICAL VOLTAGE CWM - CASEWORK MOUNTED		SECURITY - CARD READER
	EMERGENCY POWER RECEPTACLES		SECURITY - CAMERA
	LIGHT SWITCH		INTERCOM - TO DISPATCH
	CLOCK - HARDWIRED		WALL OR CEILING SPEAKER
	WALL PHONE		
	DATA OUTLET (# OF DROPS INDICATED)		
	FLOOR BOX (INDICATE CONNECTIONS - POWER, DATA, HDMI, VGA, ETC)		
	JUNCTION BOX		
	AV CONNECTION LOCATION		



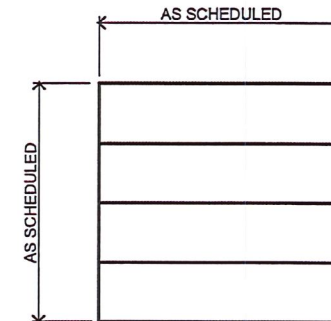
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S-FP

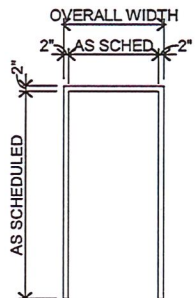


SGPA

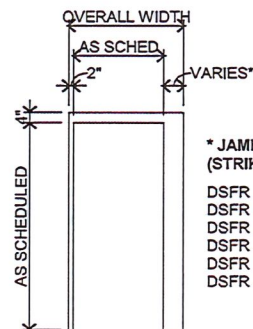


OH

DOOR PANEL TYPES

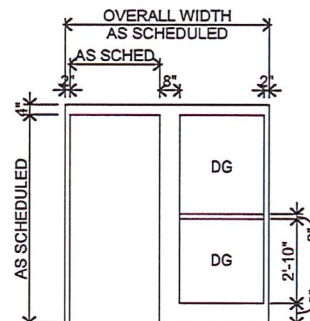


FR 1

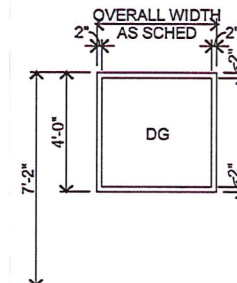


DSFR 1

* JAMB WIDTH
(STRIKE SIDE):
DSFR 1A = 2"
DSFR 1B = 4"
DSFR 1C = 6"
DSFR 1D = 8"
DSFR 1E = 10"
DSFR 1F = 12"



DSFR 4A

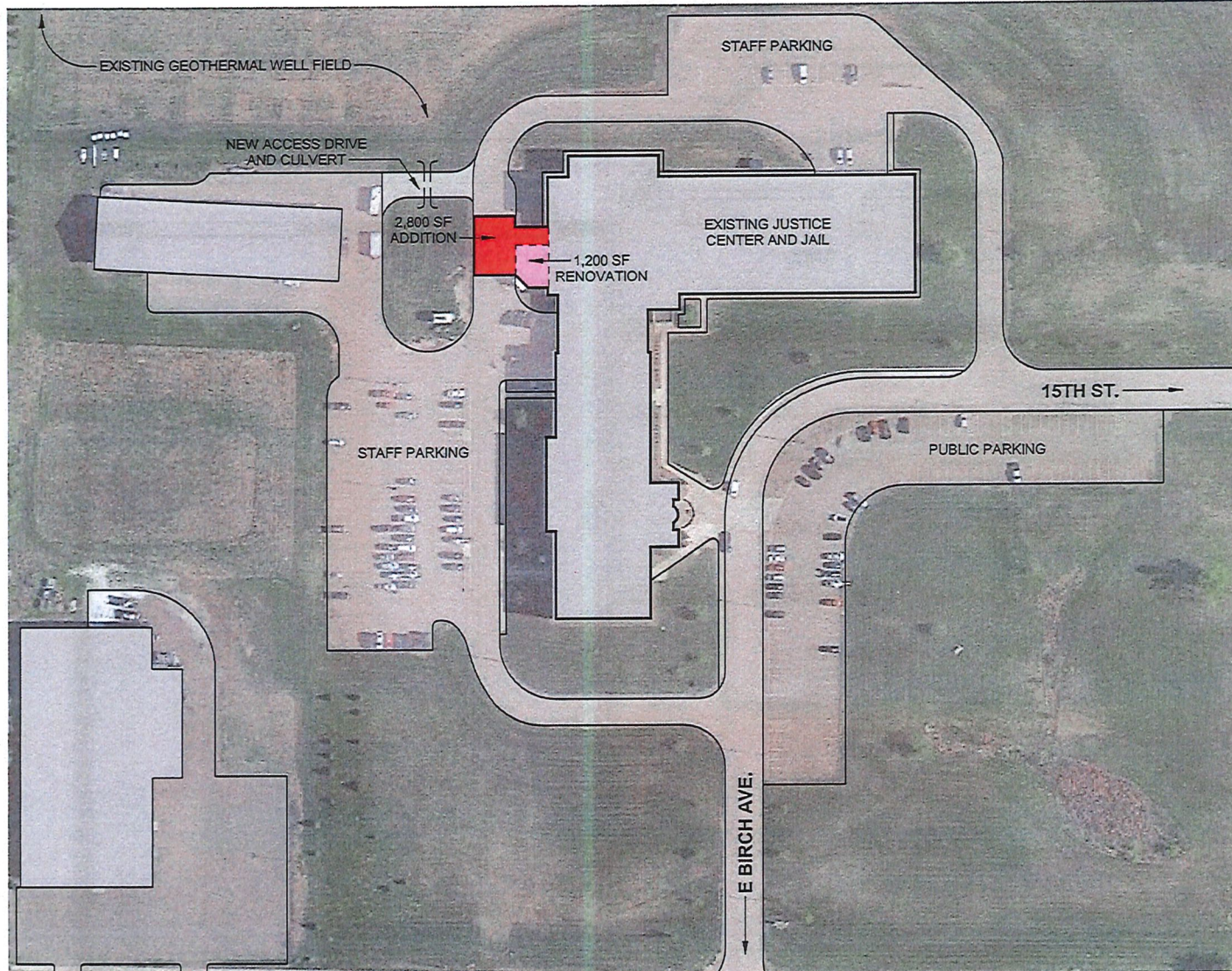


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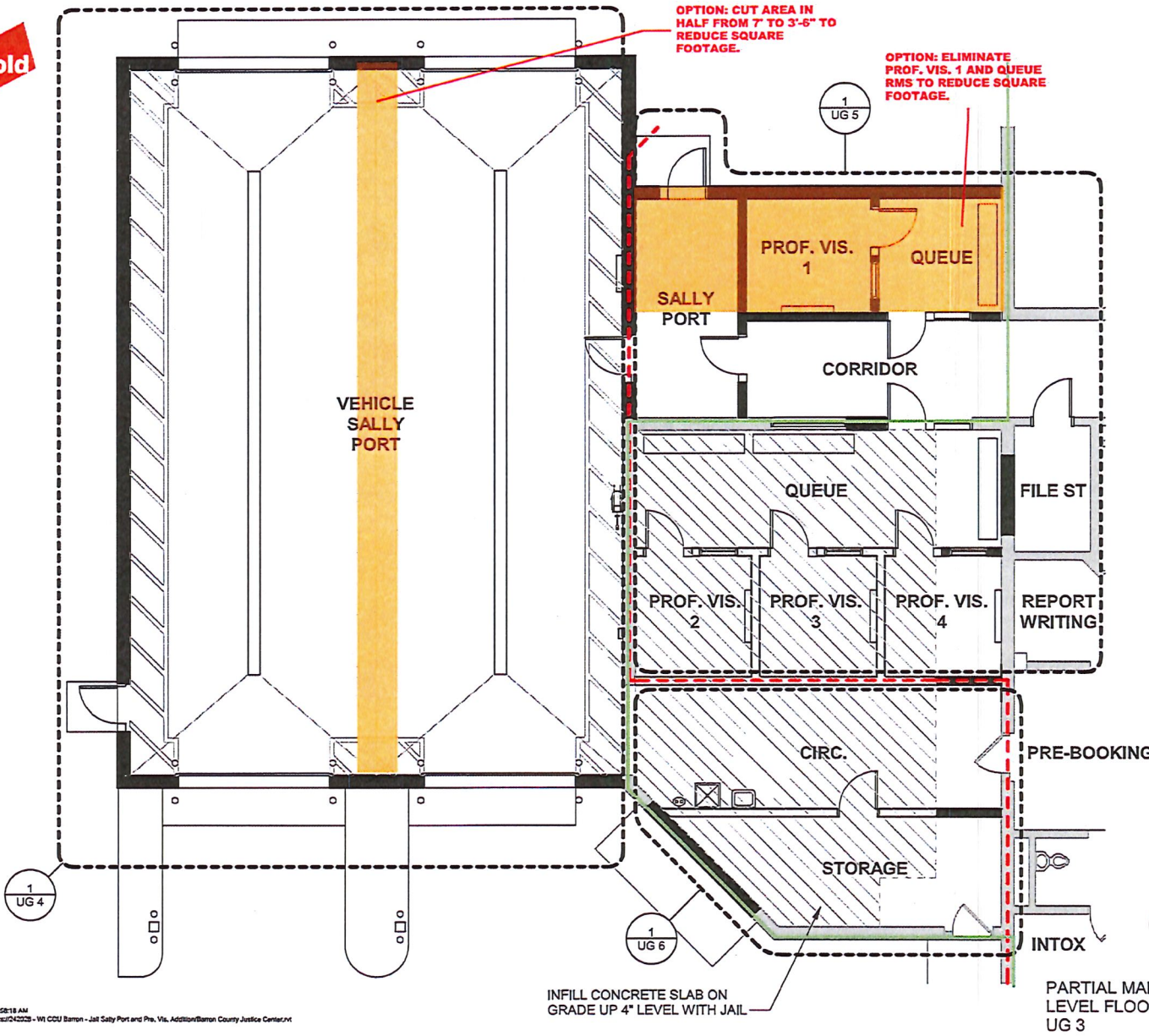
FRAME TYPES

GENERAL
INFORMATION
UG 1

Comm No: 242028



1 SITE PLAN
1" = 100'-0"
0 75' 1



BARRON COUNTY
JAIL SALLY PORT AND PROF. VIS. ADDITION
OCTOBER 17, 2024

NOTES/QUESTIONS:

- IS AN OFFICE REQUIRED TO MONITOR PROFESSIONAL VISITATION ROOMS?

1 PARTIAL MAIN LEVEL FLOOR PLAN
1/8" = 1'-0"
0 6 12'

PARTIAL MAIN LEVEL FLOOR PLAN UG 3

Comm No: 242028

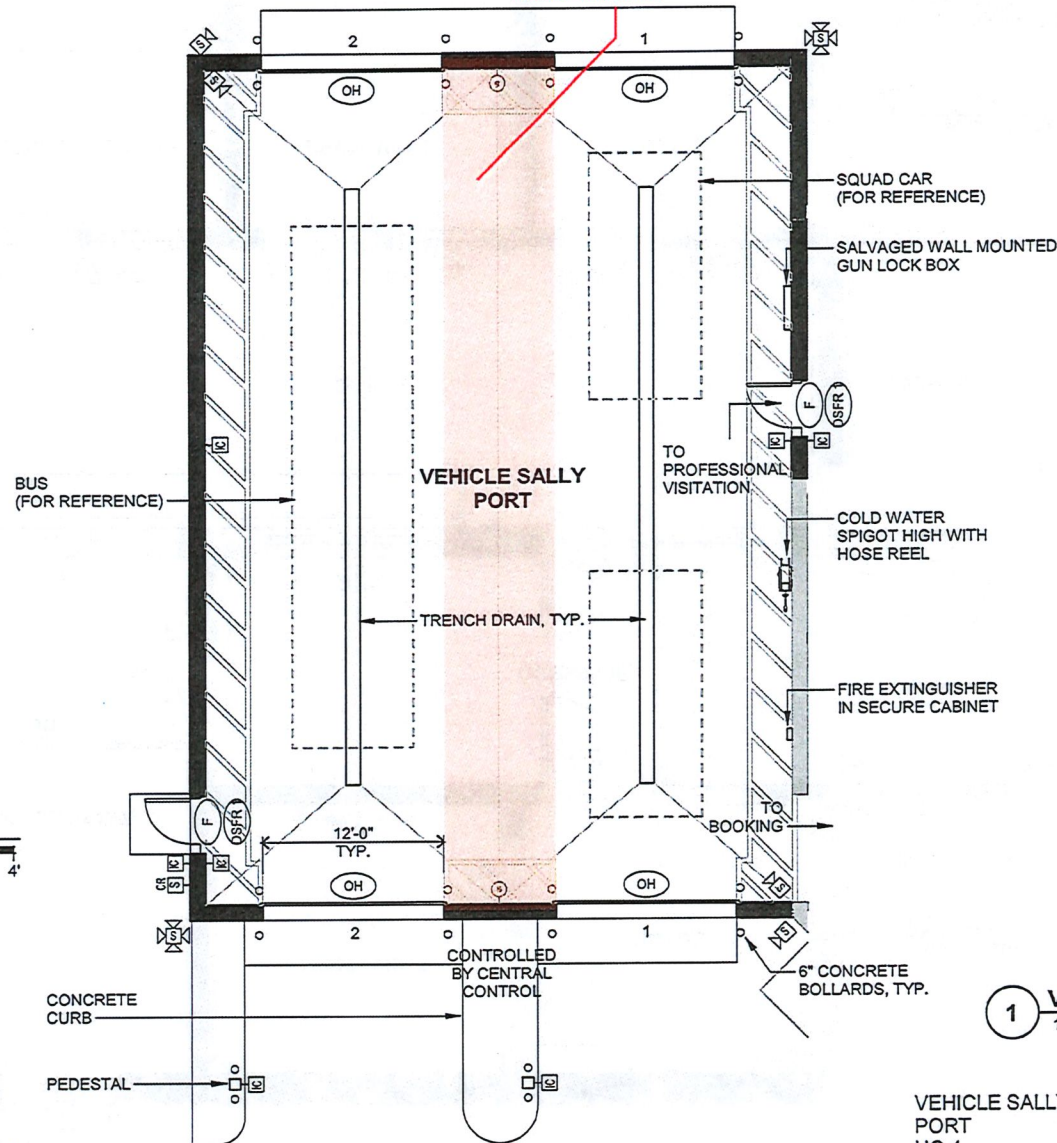


BARRON COUNTY

JAIL SALLY PORT AND PROF. VIS. ADDITION

OCTOBER 17, 2024

CUT AREA IN HALF FROM
7' TO 3'-6" TO REDUCE
SQUARE FOOTAGE.

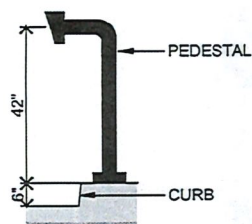


NOTES/QUESTIONS:

- GLAZING ON OH DOORS NOT REQUIRED
- WASH BAY NOT REQUIRED; WASH SQUAD CARS OFF SITE

MATERIALS:

- FLOOR: SEALED CONCRETE
- WALLS: PAINT
- CEILING: EXPOSED, PAINTED



2 PEDESTAL
3/8" = 1'-0"

1 VEHICLE SALLY PORT
1/8" = 1'-0"

VEHICLE SALLY
PORT
UG 4

Comm No: 242028



BARRON COUNTY
JAIL SALLY PORT AND PROF. VIS. ADDITION
OCTOBER 17, 2024

NOTES/QUESTIONS:

- SECURITY CAMERA LOCATIONS?
- PUSH BUTTON LOCK CONTROL NOT REQUIRED.
- INDICATOR LIGHT FOR VISITATION ROOMS NOT REQUIRED.
- GUARD TOUR TABS ON WALL?
- WIRELESS ACCESS POINT FOR THIS AREA OR IS THERE ALREADY NEARBY COVERAGE?
- CONFIRM VIDEO CONFERENCING EQUIPMENT IS BY OWNER.

MATERIALS:

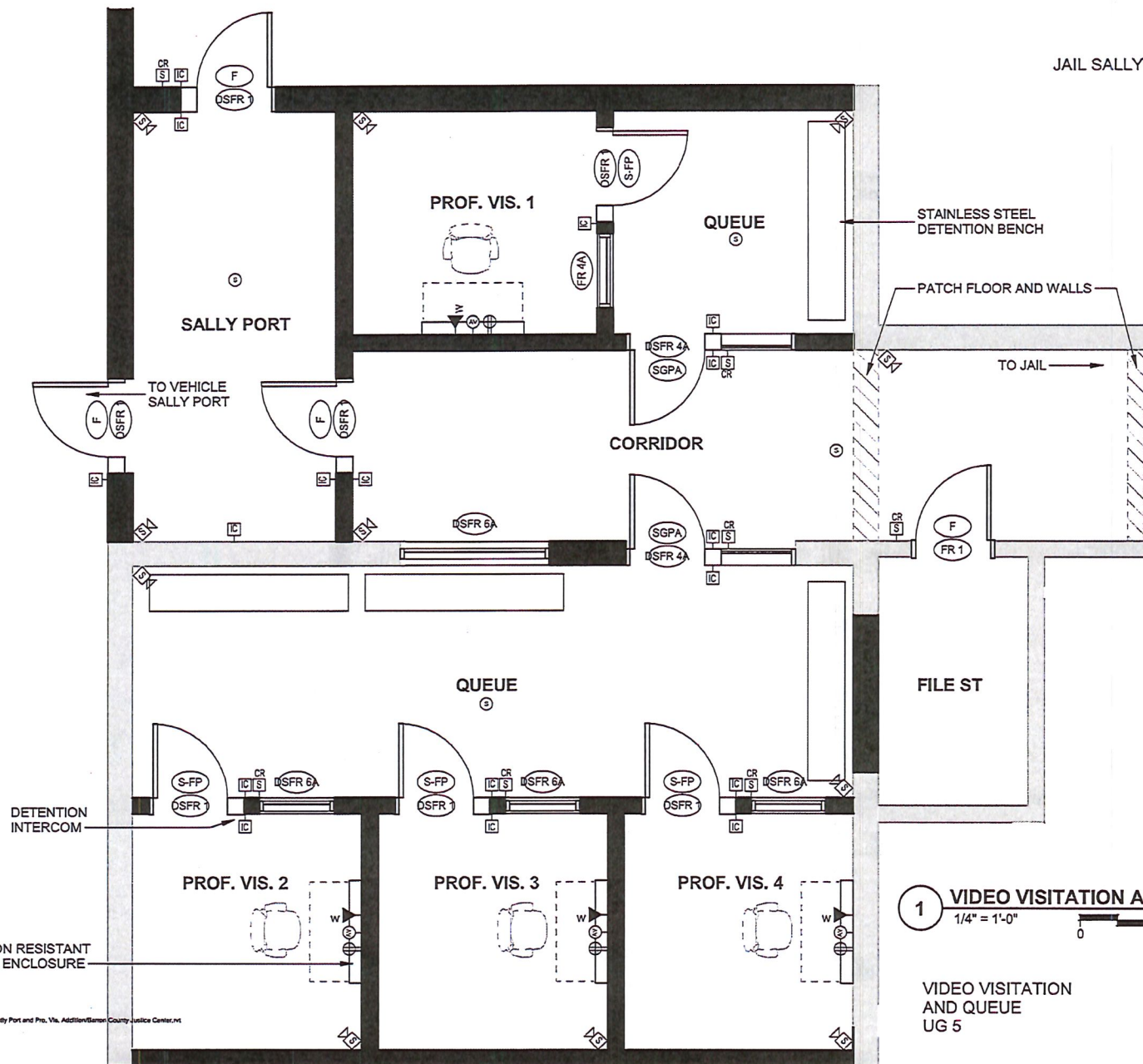
- SALLY PORT**
- FLOOR: POLISHED CONCRETE
 - WALLS: PAINT
 - CEILING: SECURITY GRADE

- PROF. VIS**
- FLOOR: POLISHED CONCRETE
 - WALLS: PAINT
 - CEILING: SECURITY GRADE

- QUEUE**
- FLOOR: POLISHED CONCRETE
 - WALLS: PAINT
 - CEILING: SECURITY GRADE

- FILE STORAGE**
- FLOOR: EXISTING
 - WALLS: PAINT
 - CEILING: EXISTING

- CORRIDOR**
- FLOOR: VINYL COMPOSITE TILE
 - WALLS: PAINT
 - CEILING: SECURITY GRADE



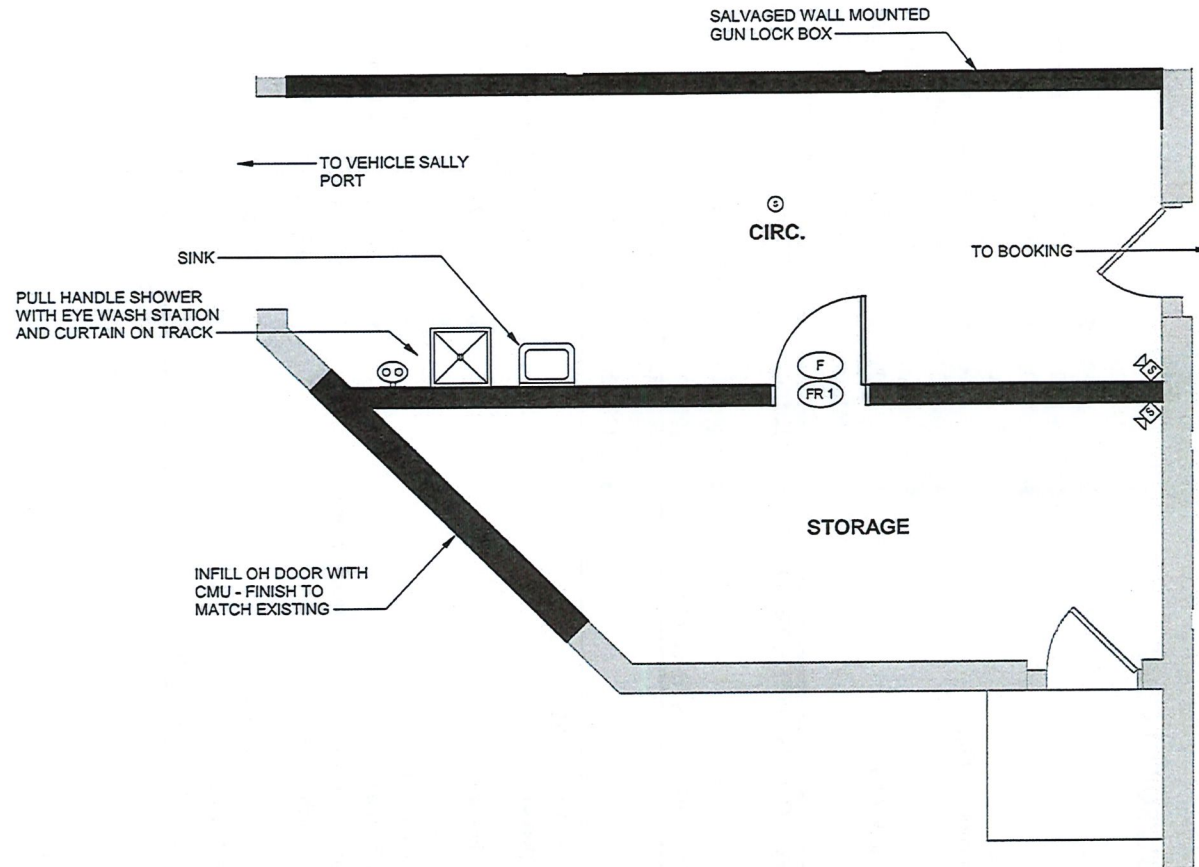
1 VIDEO VISITATION AND QUEUE
1/4" = 1'-0"
0 3 6'

VIDEO VISITATION
AND QUEUE
UG 5

Comm No: 242028



BARRON COUNTY
JAIL SALLY PORT AND PROF. VIS. ADDITION
OCTOBER 17, 2024



NOTES/QUESTIONS:

- COUNTY TO INSTALL SHELVING IN STORAGE
- MATCH KEYING TO EXISTING SYSTEM - ASSA LOCKS

MATERIALS:

- FLOOR: SEALED CONCRETE
- WALLS: PAINT
- CEILING: EXPOSED, NOT PAINTED

1 CIRCULATION AND GENERAL STORAGE
1/4" = 1'-0"
0 3' 6'

CIRCULATION AND
GENERAL STORAGE
UG 6

Comm No: 242028



PROJECT BUDGET

Barron County
Jail Sally Port & Prof. Vis. Addition
October 17, 2024

*Updated per comments from
Law Enforcement Committee.*

	ORIGINAL BUDGET (11/17/2023)	DD BUDGET (10/17/2024)	Notes
CONSTRUCTION COSTS			
General Conditions, Permits, Fees, Escalation, Etc.	Incl.	\$ 460,915	
Civil	Incl.	\$ 183,400	
Architectural/ Structural	Incl.	\$ 1,030,098	
Mechanical	Incl.	\$ 274,320	
Electrical	Incl.	\$ 130,000	
Detention Controls and Security	Incl.	\$ 168,865	
SUBTOTAL CONSTRUCTION COSTS	\$ 1,690,299	\$ 2,247,598	
FEES, TESTING, FFE, MISC. PROJECT COSTS			
Architectural Fees	\$ 121,800	\$ 121,800	
Architectural Reimbursables	\$ 6,000	\$ 6,000	
Site Surveys	\$ 8,800	\$ 11,300	Sunde Survey/Wetland
Geotechnical	\$ 8,500	\$ 8,500	
Plan Review and Inspections	Incl.	Incl.	
Special Inspections/ Construction Testing	\$ 8,500	\$ 8,500	Estimate
Commissioning	\$ 45,000	\$ 10,000	Estimate
Furniture Allowance	\$ 50,000	\$ 10,000	5 int. desks/chairs
Barron County IT for A/V and WAPS	\$ 19,700	\$ 19,700	Barron County IT AV, WAPS
Project Contingency	\$ 161,401	\$ 561,899	Was 5%. Per Barron County, needs to be 25%.
SUBTOTAL PROJECT COSTS - (FEES, TESTING)	\$ 429,701	\$ 757,699	
SUBTOTAL CONSTRUCTION COST	\$ 1,690,299	\$ 2,247,598	
SUBTOTAL PROJECT COSTS - (FEES, TESTING, MISC.)	\$ 429,701	\$ 757,699	
TOTAL PROJECT COST	\$ 2,120,000	\$ 3,005,297	
	\$ 2,120,000	\$ (885,297)	

Value Management and Other Cost Factors:

Reduce Ceiling Finishes (exposed)	\$ (58,242)	Not in favor. Need to check with DOC
Reduce OH doors from 12' high to 10'	\$ (15,371)	Not in favor.
Reduce central part of SP from 7' to 3.5' wide	\$ (78,072)	
Eliminate A103 & A104 & Reduce A102	\$ (72,217)	Not in favor.
Area drains in lieu of trench drains	\$ (8,540)	Not in favor.
Simplify HVAC - standalone, no coonection to geothermal system	\$ (17,080)	Not in favor.
Eliminate or do alternate for north drive	\$ (17,080)	Not in favor. Very tough for snow removal
Reduce Detention Security Closer to Original	\$ (50,000)	Not in favor.
SUBTOTAL CONSTRUCTION COST	\$ 1,930,996	
SUBTOTAL PROJECT COSTS - (FEES, TESTING, MISC.)	\$ 757,699	
TOTAL PROJECT COST	\$ 2,688,695	
Difference:	\$ (568,695)	

Factors:

Higher bids in Jail/Correctional Facilities since Oct. 2023



PROJECT BUDGET

	ORIGINAL BUDGET (11/17/2023)	DD BUDGET VE (09/17/2024)	Notes
CONSTRUCTION COSTS			
General Conditions, Permits, Fees, Escalation, Etc.	Incl.	\$ 530,929	
Civil	Incl.	\$ 183,400	
Architectural/ Structural	Incl.	\$ 1,010,888	Sec. metal clg.
Mechanical	Incl.	\$ 275,000	
Electrical	Incl.	\$ 130,000	
Detention Controls and Security	Incl.	\$ 168,865	
SUBTOTAL CONSTRUCTION COSTS	\$ 1,690,299	\$ 2,299,082	
FEES, TESTING, FFE, MISC. PROJECT COSTS			
Architectural Fees	\$ 121,800	\$ 121,800	
Architectural Reimbursables	\$ 6,000	\$ 6,000	
Site Surveys	\$ 8,800	\$ 11,300	Sunde Survey/Wetland
Geotechnical	\$ 8,500	\$ 8,500	
Plan Review and Inspections	Incl.	Incl.	
Special Inspections/ Construction Testing	\$ 8,500	\$ 8,500	Estimate
Commissioning	\$ 45,000	\$ 10,000	Estimate
Furniture Allowance	\$ 50,000	\$ 10,000	5 int. desks/chairs
Barron County IT for A/V and WAPS	\$ 19,700	\$ 19,700	Barron County IT AV, WAPS
Project Contingency	\$ 161,401	\$ 120,000	5% currently
SUBTOTAL PROJECT COSTS - (FEES, TESTING)	\$ 429,701	\$ 315,800	
SUBTOTAL CONSTRUCTION COST	\$ 1,690,299	\$ 2,299,082	
SUBTOTAL PROJECT COSTS - (FEES, TESTING, MISC.)	\$ 429,701	\$ 315,800	
TOTAL PROJECT COST	\$ 2,120,000	\$ 2,614,882	
	\$ 2,120,000	\$ (494,882)	

Value Management and Other Cost Factors:

Reduce OH doors from 12' high to 10'	\$ (25,000)	Eliminate north (\$140,000)
Reduce central part of SP from 7' to 3.5' wide	\$ (105,000)	
Area drains in lieu of trench drains	\$ (10,000)	not in favor
Simplify HVAC - standalone, no connection to geothermal system	\$ (15,000)	
Eliminate or do alternate for north drive	\$ (60,000)	Tough for snow removal. Explore Hwy Dept.?
SUBTOTAL CONSTRUCTION COST	\$ 2,084,082	
SUBTOTAL PROJECT COSTS - (FEES, TESTING, MISC.)	\$ 315,800	
TOTAL PROJECT COST	\$ 2,399,882	
	Difference: \$ (279,882)	\$140,000 off original
Factors:		
Higher bids in Jail/Correctional Facilities since Oct. 2023		

BARRON COUNTY RESOLUTION NO. 2024 -

Financing of the County for the Year 2025

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

WHEREAS, the Barron County Board of Supervisors met in regular session on November 4, 2024 and has considered all matters before it and recommends the adoption of the following resolution for financing of the county for the year 2025; and

WHEREAS, this resolution was approved by the Executive Committee on October 30, 2024, on a vote of - with and voting in favor and no members voting against; and

NOW, THEREFORE, BE IT RESOLVED that there is hereby imposed on all improved parcels in Barron County, except the Town and City of Rice Lake and Village of New Auburn, a special charge of \$32.00 per improved parcel for recycling purposes, for an estimated total sum of \$619,744 (19,367 parcels); and

BE IT FURTHER RESOLVED, that there is hereby imposed a maintenance, operations and improvement assessment against the property residing within the Rice Lake, Lake District, also known as the Lake Rehabilitation District, for an estimated sum of \$23,170.00 as approved by Barron County Board Resolution No. 2006-29; and

BE IT FURTHER RESOLVED, that there is hereby imposed a maintenance, operations and improvement assessment against the property residing within the Beaver Dam Lake District, for an estimated sum of \$9,410.00 as approved by Barron County Board Resolution No 2010-32; and

BE IT FURTHER RESOLVED, that there is hereby levied on all taxable property of Barron County except the Villages of Cameron and Turtle Lake and the Cities of Barron, Chetek, Cumberland and Rice Lake a tax of \$585,148 for County Library services and \$35,955 for out of County Library services; and

BE IT FURTHER RESOLVED, that there is hereby levied on all taxable property of Barron County, including library levies, a tax of \$22,643,805 for all expenditures of Barron County and

County Budget less estimated revenue, including library levies	\$	22,643,805.00
Rice Lake Dam Assessment (Estimated)	\$	23,170.00
Beaver Dam Assessment (Estimated)	\$	9,410.00
Recycling Surcharge (Estimated)	\$	619,744.00
Total Levy, Surcharges & Assessments	\$	23,296,129.00

BE IT FURTHER RESOLVED, that with passage of this Resolution, the Barron County Board of Supervisors does hereby authorize that 33% of the collected Sales Tax Committed Fund Balance is applied to the 2025 Tax Levy, and

BE IT FURTHER RESOLVED, that the County Clerk and the County Treasurer are hereby authorized to issue county order checks in payment of the several

BARRON COUNTY RESOLUTION NO. 2024 -

Financing of the County for the Year 2025

claims authorized and allowed by this board, including such other claims as may hereafter be authorized by committees under the laws and rules of the board and,

BE IT FURTHER RESOLVED, that the County Administrator is authorized to coordinate and direct all administrative and management functions of Barron County government as incorporated into the approved budget, per Wisconsin Statute 59.18, and,

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

OFFERED THIS 4th day of November, 2024.

<p>Number of readings required: One (<input checked="" type="checkbox"/>) 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 (<input checked="" type="checkbox"/>) Details: Yearly Financing Resolution</p> <p>Fiscal impact: - Current year total amount: \$ - 0 - - Future years total amount: \$ - See Page 1 - - Effect on tax levy – current year - \$ - 0 - - Effect on tax levy – future years - \$ 22,643,805</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> <p>Motion:</p>
--	--

BARRON COUNTY RESOLUTION NO. 2024 -

Outstanding Order Checks to Be Cancelled

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

WHEREAS, Barron County is carrying on its records outstanding checks which have not been cashed within the allowable 90-day period after disbursement; and

WHEREAS, cancellation of these outstanding checks in November of each year has become a matter of policy and convenience in record keeping; and

WHEREAS, this resolution was approved by the Executive Committee on October 30, 2024 on a vote of 8 – 0, with Okey, Wenzel, Thompson, Kusilek, B. Anderson, Cook, Bartlett and Rogers voting in favor and no members voting against. Hanson was absent.

NOW, THEREFORE, BE IT RESOLVED, that the attached list of stale-dated outstanding order checks be cancelled by the County Treasurer and the amounts added to the general fund. Should any claim be made in the future for any item cancelled, it shall be reviewed for allowance by the County Board in accordance with Wisconsin Statutes.

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

OFFERED THIS 4th day of November, 2024.

Number of readings required: One (X) Two ()

Vote required for passage: Majority (X)

2/3 Entire Board (20) ()

Source of funding: Budgeted () General Fund ()

Grant () Contingency ()

Other (X) Details: N/A

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

Fiscal impact reviewed by County Finance Department

Jodi Busch, Finance Director

Approved as to form by:

Jeffrey French, Administrator

John Muench, Corporation Counsel

Louie Okey, Executive Committee Chair

(The Committee Chair signature verifies the action taken by the Committee.)

Board Action: Adopted () Failed () Tabled ()

2023 STALE DATED CHECKS			
CHECK NO.	DATE	NAME	AMOUNT
308712	2/9/2023	Barron Area Community Center	230.00
309001	2/16/2023	Calderon, Leonardo	50.00
310711	5/11/2023	Lundmark, Staci Jo	6.50
311163	6/8/2023	Burger, Thomas J	39.28
311219	6/8/2023	Kerns, Timothy	16.00
311816	7/6/2023	Danielson, Dean M	43.36
312178	7/20/2023	Carlson, Tonya M	66.32
312951	8/24/2023	Rice Lake Swimming Pool	350.00
313053	8/31/2023	Hauser, Katie	13.63
313228	9/7/2023	Richert, Jonathan W	40.30
313814	10/5/2023	Erdman, John W	123.96
313824	10/5/2023	Harelstad, Kathryn A	20.00
314457	11/2/2023	Alfonso, Sabrina	60.20
314988	11/30/2023	Ahneman, Amanda K	110.70
315020	11/30/2023	Clausen, Megan E	72.44
315134	11/30/2023	Yonis, Abdikadir Abdi	25.51
315261	12/7/2023	Soltau, Timothy L	31.12
315625	12/21/2023	Konpaske, David	18.80
			1,318.12

BARRON COUNTY RESOLUTION NO. 2024 -

Motorized Trail Authorization for Years 2025-2026

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1
2 **WHEREAS**, Barron County is interested in maintaining, acquiring, insuring, or
3 developing lands for public outdoor motorized trail use; and
4

5 **WHEREAS**, said public motorized trails are eligible for snowmobile, all-terrain
6 vehicle and/or motorized stewardship grant funds; and
7

8 **WHEREAS**, formal authorization is needed listing the Barron County Employees
9 that can submit applications for financial aid, sign documents, and take necessary action to
10 undertake, direct and complete the approved project, and
11

12 **WHEREAS**, this resolution was approved by the Executive Committee on October
13 30, 2024 on a vote of 8 – 0 with Okey, Wenzel, Thompson, Kusilek, B. Anderson, Cook,
14 Bartlett, and Rogers voting in favor and no members voting against. Hanson was absent.
15

16 **NOW, THEREFORE, BE IT RESOLVED**, that Barron County formally
17 requests financial assistance in the form of snowmobile and all-terrain vehicle grants
18 available through the State of Wisconsin Department of Natural Resources, and
19

20 **NOW, THEREFORE, BE IT FURTHER RESOLVED**, that Barron County
21 hereby authorizes Jeff Wolfe, Recreation Officer, Jeff French, County Administrator, and
22 Jodi Busch, Finance Director, to act on behalf of Barron County to:
23

24 Submit an application to the State of Wisconsin Department of Natural Resources
25 for any financial aid that may be available; sign documents; and take necessary
26 action to undertake, direct and complete the approved project, and
27

28 **NOW, THEREFORE, BE IT FURTHER RESOLVED**, that Barron County
29 agrees to meet all financial obligations of the grant, and
30

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

BARRON COUNTY RESOLUTION NO. 2024 -

Motorized Trail Authorization for Years 2025-2026

OFFERED THIS 4th day of November, 2024.

<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 (X) Contingency () Other () Details _____</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: _____ Jodi Busch, Finance Director</p> <p>Approved as to form by: _____ 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> <p>Motion:</p>
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BARRON COUNTY, WISCONSIN

AUDIT SUMMARY

DECEMBER 31, 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

**BARRON COUNTY, WISCONSIN
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DECEMBER 31, 2023**

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AUDIT FINDINGS AND RESULTS

Audit Report Summary

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the County's financial records for the year ended December 31, 2023. The following is a summary of reports we have issued:

Audit Opinion

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

- New Reporting standard implemented = GASB Statement No. 96, Subscription Based Information Technology Arrangements.

Internal Controls

Our report on internal control included the following deficiency in internal controls over financial reporting. Please refer to the schedule of findings and questioned costs included in the *Federal and State Single Audit Report* for full details regarding this control deficiency.

Significant Deficiency:

2023-001 Limited Segregation of Duties
2023-002 Material Audit Entries

Compliance

As part of our audit, we tested the County's compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs as well as the County's internal controls over compliance. We reported that the County complied with these requirements and that we did not identify any deficiencies in the related internal controls.

Other Items

As part of our audit, we also provided assistance with the following reports:

- Highway Annual Report Compilation Assistance (April Filing)
- Unaudited Form A (May Filing)
- Audited Form A and Tax 16 Report (July Filing)
- Federal Data Collection Form Certification (Due September 30th)



APPENDIX A

FORMAL REQUIRED COMMUNICATIONS

Board of Supervisors
Barron County
Barron, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Barron County, Wisconsin as of and for the year ended December 31, 2023, and have issued our report thereon dated July 25, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*, as well as certain information related to the planned scope and timing of our audit in our statement of work dated December 1, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

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

During the year, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription Based Information Technology Arrangements*. The Statement did not have a material effect on the County's financial statements.

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

Accounting estimates

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

Estimated claims payable – Management's estimate of claims payable accrued in the self-insurance fund at year-end is based on authoritative guidance and claims history.

We evaluated the key factors and assumptions used to develop the above estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

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

The financial statement disclosures are neutral, consistent and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

Corrected misstatements

The following material misstatement detected as a result of audit procedures was corrected by management: Accrued interest expense and payable were understated by \$208,176.

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the management representation letter dated July 25, 2024.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Other audit findings or issues

We have provided a separate letter to you dated July 25, 2024, communicating internal control related matters identified during the audit.

Audits of group financial statements

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

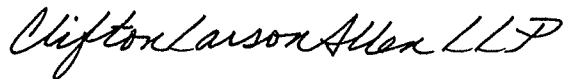
With respect to the schedule of expenditures of federal awards (SEFA) and schedule of state financial assistance (SSFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA and SSFA to determine that the SEFA and SSFA comply with the requirements of the Uniform Guidance and the State Single Audit Guide, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA and SSFA are appropriate and complete in relation to our audit of the financial statements. We

Board of Supervisors
Barron County

compared and reconciled the SEFA and SSFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 25, 2024.

With respect to the combining and individual fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 25, 2024.

This communication is intended solely for the information and use of the Board of Supervisors and management of Barron County, Wisconsin and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Rice Lake, Wisconsin
July 25, 2024

APPENDIX B

NEW ACCOUNTING AND REPORTING STANDARDS

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

New accounting standards effective for the December 31, 2023 financial statements include:

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This statement establishes authoritative guidance for accounting for public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (another government or nongovernment entity) to provide a public service. These arrangements call for the government to convey control of the right to operate or use a nonfinancial asset for a period of time in an exchange or exchange-like transaction. The statement provides guidance on how to record and disclose these transactions.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement establishes authoritative guidance for accounting for subscription-based information technology arrangements (SBITAs). This statement is very similar to the lease standard (GASB 87 noted above) only it addresses technology (i.e. generally software contracts). In addition to defining how to record these transactions, the statement also defines requirements for reporting the arrangement details within the financial statements.

New accounting standards effective for the December 31, 2024 financial statements include:

GASB Statement No. 101, *Compensated Absences*. This statement updates the recognition and measurement guidance for compensated absences.

GASB Statement No. 102, *Certain Risk Disclosures*. This statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

New accounting standards effective for the December 31, 2026 financial statements include:

GASB Statement No. 103, *Financial Reporting Model Improvements*. This statement changes certain financial statement related applications including the management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information.

APPENDIX C

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

FINANCIAL STATEMENT NOTATIONS

Item
#

1 General Fund: The General fund is the general operating fund of the County. It is used to account for all financial resources which are not required to be accounted for in another fund.

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
General Fund Balance Sheet Summary:				
Cash and Investments	\$ 25,685,464	\$ 26,796,025	\$ 21,517,230	\$ 16,209,287
Taxes Receivable:				
Current Taxes Receivable	11,063,416	12,016,523	11,272,235	11,398,396
Delinquent Taxes Receivable	857,778	786,423	826,772	943,928
Tax Deeds Owned by County	29,557	33,298	56,908	58,236
Accounts Receivable	990,101	1,027,515	1,102,620	1,214,583
Right-to-Use Lease Receivable	662,316	204,262	-	-
Due from Other Funds	489,703	463,266	195,390	179,002
Advances to Other Funds	980,702	744,955	894,955	1,076,318
Other Assets	1,458,477	654,531	845,382	1,003,570
	<u>\$ 42,217,514</u>	<u>\$ 42,726,798</u>	<u>\$ 36,711,492</u>	<u>\$ 32,083,320</u>
Accounts Payable	\$ 2,379,866	\$ 1,544,169	\$ 1,597,112	\$ 1,712,964
Unearned Revenue	16,554	32,599	14,975	21,388
Special Deposits	140,680	124,273	35,290	21,671
Deferred Inflows:				
Tax Roll Items	11,712,752	12,212,844	11,272,235	11,398,396
Fund Balance:				
Nonspendable				
Delinquent Taxes	887,335	819,721	883,680	1,002,164
Advance to Waste-to-Energy	390,000	-	-	-
Advance to Highway Department	-	126,200	276,200	426,200
Advance to Highway Department - Gravel Pit	590,702	618,755	618,755	650,118
Long-Term Receivables	399,561	477,618	517,985	500,352
Prepaid Expenses	1,455,990	651,682	843,149	1,000,084
Inventories	2,487	2,849	2,233	3,486
Committed	344,443	198,332	37,221	416,110
Assigned	13,253,121	11,966,364	10,747,252	5,468,104
Unassigned	10,644,023	13,951,392	9,865,405	9,462,283
Total Fund Balance	<u>27,967,662</u>	<u>28,812,913</u>	<u>23,791,880</u>	<u>18,928,901</u>
Total Liabilities and Fund Balance	<u>\$ 42,217,514</u>	<u>\$ 42,726,798</u>	<u>\$ 36,711,492</u>	<u>\$ 32,083,320</u>
Revenues	\$ 23,774,150	\$ 25,740,381	\$ 25,035,373	\$ 19,046,805
Expenditures	(27,615,618)	(25,166,062)	(23,592,899)	(22,792,156)
Net Other Financing Sources (Uses)	2,996,217	4,446,714	3,420,505	3,337,682
Change in Fund Balance	<u>\$ (845,251)</u>	<u>\$ 5,021,033</u>	<u>\$ 4,862,979</u>	<u>\$ (407,669)</u>
% of Unassigned Fund Balance to General Fund Expenditures	38.5%	55.4%	41.8%	41.5%

FINANCIAL STATEMENT NOTATIONS

Item
#

- 2 Special Revenue Funds:** Special Revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>
Special Revenue Fund Balances:				
Health and Human Services	\$ 750,000	\$ 750,000	\$ 750,000	\$ 795,000
County Sales Tax	5,610,912	4,465,008	3,286,772	2,320,943
Child Support Collection Agency	150,000	150,000	150,000	150,000
Office on Aging Programs	630,419	601,926	528,697	421,995
Aging Disability Resource Center	-	-	-	-
ATV Trails	-	-	-	1,220
Snowmobile Trails	500	500	-	-
State Aid Forestry Fund	-	-	-	-
County Forest Acquisition	2,500	2,500	3,150	2,500
Recreation Deputy	59,627	19,442	507	13,572
Animal Control Officer	219,473	234,846	277,926	241,771
Fleet Vehicle	138,140	124,674	115,895	105,738
Jail Assessment Fees	83,320	75,534	57,369	50,274
Recycling Project	924,991	846,358	649,652	805,978
Opioid Settlement	268,140	226,963	-	-
Maintenance of Dams	510,953	584,716	570,675	548,991
Wildlife Habitat	2,908	2,147	1,387	1,325
Housing Rehabilitation Loans	174,564	178,163	199,535	203,405
Dog License Fund	1,000	1,000	1,000	1,000
Sanitary System Grant Program	-	-	-	-
Wildlife Damage Program	-	-	-	-
Clerk of Courts Fees Fund	(18,761)	(13,103)	(14,527)	(12,062)
	<u>\$ 9,508,686</u>	<u>\$ 8,250,674</u>	<u>\$ 6,578,038</u>	<u>\$ 5,651,650</u>

- 3 Debt Service Funds:** Debt Service Funds are used to account for the accumulation of resources for, and the payment of certain general long-term debt principal, interest and related charges.

	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>
Debt Service Funds Balances:				
UW Barron County Campus Honeywell HVAC Upgrade	\$ -	\$ -	\$ -	\$ 250
Capital Improvements Note - 2003	-	-	13,007	14,872
General Obligation Highway Facility Bonds - 2020	16,518	20,568	940,524	940,273
General Obligation State Trust Fund Loan WTE - 2023	-	-	-	-
	<u>\$ 16,518</u>	<u>\$ 20,568</u>	<u>\$ 953,531</u>	<u>\$ 955,395</u>

FINANCIAL STATEMENT NOTATIONS

Item
#

- 4 Capital Project Funds:** Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed from proprietary funds.

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
Capital Project Fund Balance:				
Capital Projects Fund	\$ 1,034,456	\$ 1,528,603	\$ 1,868,975	\$ 1,519,309
Spillman Software Capital Project Fund	-	-	-	-
Highway Facilities Capital Project Fund	-	27,362	13,892,035	24,871,581
Generation Capital Projects Fund	1,436	-	-	-
	<u>\$ 1,035,892</u>	<u>\$ 1,555,965</u>	<u>\$ 15,761,010</u>	<u>\$ 26,390,890</u>

- 5 Enterprise Funds:** Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise--where the intent of the governing body is that the costs of providing the services is to be recovered from those using the services.

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
Waste to Energy Plant				
Balance Sheet Summary:				
Cash and Investments	\$ 4,101,100	\$ 620,351	\$ 711,038	\$ 936,349
Accounts Receivable	534,249	525,018	413,549	318,304
Prepaid	4,111	9,258	3,301	2,100
Restricted Assets	-	225,148	403,634	208,641
Capital Assets	3,060,552	1,568,080	1,684,008	1,481,931
Deferred Outflow of Resources	977,137	481,689	711,722	524,161
	<u>\$ 8,677,149</u>	<u>\$ 3,429,544</u>	<u>\$ 3,927,252</u>	<u>\$ 3,471,486</u>
Accounts Payable	\$ 176,641	\$ 182,386	\$ 177,033	\$ 429,119
Advance from General Fund	390,000	-	-	-
Accrued Interest Payable	208,176	-	-	-
General Obligation Debt	4,000,000	-	260,000	635,001
Accrued Employee Leave	132,912	111,432	94,127	100,062
WRS Pension & LRLIF OPEB Liability	320,912	117,220	92,760	78,178
Deferred Inflow of Resources	576,626	541,932	894,921	638,020
Net Position:				
Net Investment in Capital Assets	1,381,850	1,568,080	1,424,008	846,930
Restricted for Pension Asset	-	225,148	403,634	208,641
Unrestricted	1,490,032	683,346	580,769	535,535
	<u>\$ 8,677,149</u>	<u>\$ 3,429,544</u>	<u>\$ 3,927,252</u>	<u>\$ 3,471,486</u>
Changes to Net Position:				
Operating Income (Loss)	<u>\$ 395,308</u>	<u>\$ 68,163</u>	<u>\$ 817,305</u>	<u>\$ (18,407)</u>

FINANCIAL STATEMENT NOTATIONS

Item
#

6 Internal Service Funds: Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other government units, on a cost reimbursement basis.

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
Highway Department				
Summary Balance Sheets:				
Cash and Investments	\$ 6,844,763	\$ 9,498,353	\$ 11,594,039	\$ 10,733,267
Restricted Assets	-	552,745	1,098,099	545,242
Accounts Receivable	2,321,511	2,780,042	1,499,913	2,522,558
Other Assets	2,807,601	2,332,366	2,201,270	1,906,329
Capital Assets	41,634,791	12,579,102	12,510,948	12,678,658
Deferred Outflow of Resources	2,625,573	1,221,639	1,982,557	1,399,313
	<u>\$ 56,234,239</u>	<u>\$ 28,964,247</u>	<u>\$ 30,886,826</u>	<u>\$ 29,785,367</u>
Accounts Payable	\$ 642,550	\$ 392,520	\$ 306,344	\$ 1,594,084
Unearned Revenue	13,837	26,542	7,402	20
Advances from Other Funds	590,702	744,955	894,955	1,076,318
Accrued Employee Leave	430,888	491,103	502,740	528,757
WRS Pension & LRLIF OPEB Liability	868,756	395,275	357,581	273,018
Deferred Inflow of Resources	1,580,939	1,341,136	2,446,899	1,677,920
Net Position:				
Net Investment in Capital Assets	41,634,791	12,579,102	12,510,948	12,678,658
Restricted for Pension Asset	-	552,745	1,098,099	545,222
Unrestricted	10,471,776	12,440,869	12,761,858	11,411,370
	<u>\$ 56,234,239</u>	<u>\$ 28,964,247</u>	<u>\$ 30,886,826</u>	<u>\$ 29,785,367</u>
Income (Loss) Before Contributions & Transfers	\$ (424,581)	\$ (566,547)	\$ 1,137,616	\$ (169,372)
Capital Contributions	29,461,496	-	-	289,548
Net Transfers	(2,503,064)	(231,642)	598,039	361,667
Change in Net Position	<u>\$ 26,533,851</u>	<u>\$ (798,189)</u>	<u>\$ 1,735,655</u>	<u>\$ 481,843</u>
Health Self-Insurance Fund				
Change in Net Position	<u>\$ 1,092,892</u>	<u>\$ (26,007)</u>	<u>\$ 510,426</u>	<u>\$ 1,836,897</u>

FINANCIAL STATEMENT NOTATIONS

Item
#

7 Long-Term Obligations

	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>
General Obligation Bonds	\$ 26,940,000	\$ 24,025,000	\$ 25,380,000	\$ 25,630,000
General Obligation Notes	-	-	1,450,501	4,048,515
General Obligation Debt	<u>26,940,000</u>	<u>24,025,000</u>	<u>26,830,501</u>	<u>29,678,515</u>
Right-to-Use Lease Liability	156,812	211,009	-	-
Vested Sick Leave and Vacation:				
Payable by Governmental Funds	2,410,113	2,189,815	2,145,611	2,159,396
Payable by Highway Department	430,888	491,103	502,740	528,757
Payable by Waste-to-Energy	<u>132,912</u>	<u>111,432</u>	<u>94,127</u>	<u>100,062</u>
	<u>\$ 30,070,725</u>	<u>\$ 27,028,359</u>	<u>\$ 29,572,979</u>	<u>\$ 32,466,730</u>

Equalized Valuation

\$ 6,604,935,500	\$ 5,782,071,300	\$ 5,008,571,400	\$ 4,716,701,300
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General Obligation Debt Limit

\$ 330,246,775	\$ 289,103,565	\$ 250,428,570	\$ 235,835,065
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**General Obligation Debt as
Percent of Debt Limitation**

8.2%	8.3%	10.7%	12.6%
-------------	-------------	--------------	--------------

Barron County, Barron Wisconsin
 Quarterly Historical Analysis
 1-1 to 9-30 - Revenues

OPD 4/14/2009
 Date 10/29/24
 Time 1:40 PM
 Preparer JBB

C:\Users\wendycoleman\Downloads\[Quarterly Historical Analysis 9-30-24.xls]Summary Revenues

Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

Revenues			2024	2023	2022	2021	2020	Five Year Average
Taxes & Transfer Fees	A.	41	24,344,385	24,266,526	24,128,066	23,904,177	22,834,232	23,895,477
Intergovernmental Revenues	B.	43	12,866,353	12,075,354	15,071,076	15,188,366	9,228,013	12,885,833
Licenses & Permits	C.	44	679,671	668,433	660,412	569,594	479,393	611,500
Fines, Forfeitures - Penalties	D.	45	261,258	237,530	260,456	277,265	244,049	256,112
Public Charges for Services	E.	46	5,733,559	5,424,409	4,966,324	4,847,453	4,987,739	5,191,897
Intergovernmental Charges for Services	F.	47	3,013,724	3,803,286	2,616,094	2,192,341	3,143,840	2,953,857
Misc. Revenues	G.	48	15,391,495	15,682,664	12,083,539	11,276,309	10,689,291	13,024,660
Other Financing Sources	H.	49	158,110	48,151	31,290	39,974	2,371,725	529,850
Total Revenues			62,448,555	62,206,353	59,817,257	58,295,480	53,978,283	59,349,186

2024 Versus 2023 242,202 0.40%

Brief Explanations to Revenue Variances

A.	Taxes & Transfer Fees - Increase in Tax Levy, Sales Tax	77,860
B.	Intergovernmental Revenues - Opioid Abatement Proceeds/Trails Grants/DHHS - Timing of Reimbursements	790,998
C.	Licenses & Permits - DHHS Fees Collected	11,237
D.	Fines, Forfeitures, Penalties - Circuit Court Fees & Penal Fines	23,728
E.	Public Charges for Services - WTE High Dollar waste from Out of County	309,150
F.	Intergovernmental Charges for Services - Timing of Hwy projects billed/Muni Sales Down - No Snow	(789,562)
G.	Misc Revenues -Timing of Hwy Proj Completed & Billed/Highway Rentals - No Snow	(291,169)
H.	Other Financing Sources - Sale of Ann Street School	109,960
		242,202

Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

<u>Expenditures</u>			2024	2023	2022	2021	2020	Five Year Average
General Government	A.	51	11,025,418	9,842,166	9,566,844	8,371,841	8,106,766	9,382,607
Public Safety	B.	52	7,408,527	6,859,541	6,378,795	6,454,095	5,989,412	6,618,074
Public Works	C.	53	19,988,948	19,854,246	17,794,675	16,975,460	15,289,447	17,980,555
Health & Human Services	D.	54	17,439,707	17,026,397	14,961,751	14,272,610	13,466,573	15,433,408
Culture, Recreation, Education	E.	55	1,353,105	1,260,168	1,351,469	1,143,359	1,227,448	1,267,110
Conservation & Development	F.	56	5,347,618	4,050,170	3,861,551	3,500,902	3,817,616	4,115,571
Capital Outlay	G.	57	2,928,128	4,340,293	10,909,062	5,900,419	886,379	4,992,856
Debt Service	H.	58	233,059	249,334	2,193,058	2,543,912	5,149,919	2,073,856
Total Expenditures			65,724,512	63,482,315	67,017,205	59,162,598	53,933,559	61,864,038

2024 Versus 2023 2,242,197 3.35%

Brief Explanations to Expenditure Variances

A. General Govt - COLAs / Health Insurance Claims / IT Maint Agreements	1,183,252
B. Public Safety - COLAs / Maint Agreements / Gas / Squad Maint & Repairs / Equipment / Food	548,986
C. Public Works - Recycling Equipment - Baler & In Feed Conveyor	134,702
D. Health & Human Services - COLAs / CCS # of Clients & Costs (Offset by Medicaid)	413,310
E. Culture, Recreation, Education - ATV-Snowmobile Grant Expenditures	92,937
F. Conservation & Development - COLAs / WTE - Purchase of Shredder	1,297,448
G. Capital Outlay - Highway Facility Expense in 2023	(1,412,165)
H. Debt Service - P&I Fluctuations from PY	(16,275)
	<u>2,242,197</u>

Barron County, Barron Wisconsin
 Executive Summary 9 Month Analysis
 Period 1-1 to 9-30

OPD 7/14/2009
 Date 10/29/24
 Time 1:40 PM
 Preparer JBB

C:\Users\wendycoleman\Downloads\[Quarterly Historical Analysis 9-30-24.xls]Summary Revenues

Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

	2024	2023	2022	2021	2020	Five Year Average
Total Revenues	62,448,555	62,206,353	59,817,257	58,295,480	53,978,283	59,349,186
Total Expenditures	65,724,512	63,482,315	67,017,205	59,162,598	53,933,559	61,864,038
Revenues minus Expenditures	(3,275,956)	(1,275,962)	(7,199,948)	(867,118)	44,724	(2,514,852)
Add Back Shredder - Borrowing	1,047,500					
Add Communications Proj - Borrowing	1,046,431					
Add Sallyport - Borrowing	68,449					
Add Hwy Facility Costs - Fund Balance	72,609	2,625,647	9,553,438			
	*(1,040,968)	1,349,685	2,353,490			
2024 versus 2023	1,999,995					

*Deficit covered by unassigned fund balance until funds come in.

SUMMARY OF 2025 PROPOSED BUDGET FOR BARRON COUNTY

Pursuant to Sec. 65.90 of the Wisconsin Statutes, notice is hereby given that a public hearing on the proposed 2025 Budget for Barron County will be held in the Veteran's Memorial Auditorium, at the Government Center at 335 E Monroe Ave, Barron Wisconsin at 6:00 pm on Monday, November 4, 2024. A detailed account of the proposed budget may be viewed at the Barron County Dept of Administration Monday-Friday 8:00 am to 4:00 pm.

The following is a summary of the proposed budget for all fund types of the County.

GENERAL FUND	2024 Budgeted	2025 Proposed	% Change
EXPENDITURES AND OTHER SOURCES:			
General Government	\$ 8,867,910	\$ 9,194,879	
Public Safety	\$ 10,505,861	\$ 11,169,398	
Health & Human Services	\$ 296,311	\$ 304,697	
Culture, Recreation & Education	\$ 1,502,620	\$ 1,459,978	
Conservation & Development	\$ 1,729,800	\$ 1,723,861	
Contingencies	\$ 1,505,031	\$ 1,390,161	
B1 Charitable & Penal Chgs from State	\$ -	\$ -	
TOTAL EXPENDITURES & OTHER USES	\$ 24,407,533	\$ 25,242,974	3.42%
REVENUES AND OTHER SOURCES:			
Property Tax Levy	\$ 6,497,374	\$ 4,265,689	
Other Taxes	\$ 498,120	\$ 529,620	
Intergovernmental	\$ 4,361,029	\$ 5,205,628	
Licenses & Permits	\$ 365,000	\$ 326,000	
Fines, Forfeits & Penalties	\$ 127,100	\$ 129,100	
Public Charges for Services	\$ 1,014,050	\$ 1,021,100	
Intergovernment Charges for Services	\$ 256,663	\$ 263,515	
Miscellaneous	\$ 1,695,379	\$ 1,889,549	
Uses of Available Funds:			
Sales Tax Applied-Current	\$ 4,450,000	\$ 4,850,000	
Sales Tax Applied-Prior Year	\$ 1,488,000	\$ 1,870,000	
Fund Balance Applied - Jail Assessments	\$ 37,750	\$ 41,650	
Fund Balance Applied - Out of Co Prisoner Rev	\$ 613,645	\$ 450,900	
Fund Balance Applied - Unassigned	\$ 1,345,000	\$ 2,313,801	
Fund Balance Applied - Health Ins Unassigned	\$ -	\$ 233,000	
Fund Balance Applied - Assigned	\$ 1,658,423	\$ 1,853,422	
Total Revenues & Other Sources	\$ 24,407,533	\$ 25,242,974	3.42%
Estimated Fund Balance December 31:	2023 Actual	2024 Projected	
Committed/Assigned/Nonspendable	\$ 12,418,264	\$ 10,867,044	
Unassigned	\$ 10,734,051	\$ 10,611,543	
Total Fund Balance 12/31	\$ 23,152,315	\$ 21,478,587	

ALL GOVERNMENTAL FUNDS COMBINED	Estimated Fund Balance 1/1/2025	Total Revenues & Other Sources	Total Expenditures & Other Uses	Estimated Fund Balance 12/31/2025	2025 Property Tax Levy	2024 Property Tax Levy
General Fund	\$ 21,478,587	\$ 25,242,974	\$ 25,242,974	\$ 21,478,587	\$ 4,265,689	\$ 6,497,374
Special Revenue Funds	\$ 9,850,046	\$ 28,241,819	\$ 28,241,819	\$ 9,850,046	\$ 9,806,579	\$ 8,586,312
Debt Service	\$ 13,568	\$ 1,996,495	\$ 1,996,495	\$ 13,568	\$ 1,996,495	\$ 1,994,945
Capital Projects	\$ 856,466	\$ 2,280,000	\$ 2,280,000	\$ 856,466	\$ 1,909,000	\$ 895,000
Internal Service Funds - Highway	\$ 7,153,494	\$ 18,639,569	\$ 18,639,569	\$ 7,153,494	\$ 4,666,042	\$ 4,566,042
Enterprise Fund - Waste to Energy	\$ 1,698,321	\$ 4,755,860	\$ 4,755,860	\$ 1,698,321	\$ -	\$ -
	<u>\$ 41,050,482</u>	<u>\$ 81,156,717</u>	<u>\$ 81,156,717</u>	<u>\$ 41,050,482</u>	<u>\$ 22,643,805</u>	<u>\$ 22,539,673</u>

	2023 Budget	2024 Budget	2025 Proposed	Percentage Change
Valuation	\$ 5,615,893,700	\$ 6,413,742,500	\$ 6,997,611,300	9.10%
County Tax Levy	\$ 21,797,780	\$ 22,539,673	\$ 22,643,805	0.46%
Mill Rate (Taxes per \$1,000 Valuation)				
Debt Service	\$ 0.28	\$ 0.31	\$ 0.29	-6.45%
Library Service	\$ 0.16	\$ 0.15	\$ 0.12	-20.00%
Operating	\$ 3.49	\$ 3.10	\$ 2.86	-7.74%
Total	<u>\$ 3.93</u>	<u>\$ 3.56</u>	<u>\$ 3.27</u>	

****RECYCLING SPECIAL CHARGE:** \$32.00 \$32.00 \$32.00

**All Municipalities except Town & City of Rice Lake & Village of New Auburn - Improved Parcels Only (per parcel charge)

The 2025 Budget includes the addition of a PT Sorter (Recycling), FT Maintenance Specialist (WTE), FT Court Security Officer (Courts) & FT Asst Cook (Aging).

Published October 8, 2024

Section 65.90(3)

Jeffrey S. French, Barron County Administrator

BARRON COUNTY 2025 BUDGET - Summary Tax Allocation

Expenditures Less Revenues

Operation and Maintenance (General & Special Revenue Funds)

Debt Service Funds

Highway Fund

Contingency Fund

Capital Improvement Fund

Total Expenditures

Less:

General Revenue (General fund)

*County Sales Tax Revenue

Excess Sales Tax Revenue

Jail Assessment/Out of County Prisoner Revenue to Offset Sheriff Dept Budget

Health Insurance Fund Balance Applied

General Fund Balance Applied - Incl WPPA Payroll

*General Fund Balance Applied - Anticipated Borrowing to Backfill Res 2024-2 & 19

Total Revenues to be applied to levy

Budgeted Levy

County Library

County Library - Out of County Payments

Budgeted Levy with Library (Library Outside Levy Limits)

Total Dollar Change from Prior Year

Total Percentage Change from Prior Year

Fund Balance

Levy Limit Information

Net New Construction %%

Net New Construction + Terminated TID Adj \$\$

Total Maximum Allowable Levy

Actual Levy as adopted by County Board

(Over)/Under Maximum Allowable Levy

Equalized Valuation - Less TID

County Library Valuation

Mill Rate Information

Debt Service Levy

County Library Levy - In County & Out of County Payments

County Operating Levy

Total County Mill Rate Levy

Recycling Surcharge per Improved Parcel

Estimated # Improved Parcels

Recycling Surcharge (Excluding City/Town of Rice Lake & Vil New Auburn)

			with Position Requests
2023 Adopted	2024 Adopted	2025 Preliminary	Executive Recommendation
26,603,575	28,840,352	30,913,248	31,020,967
1,582,869	1,994,945	1,996,495	1,996,495
4,366,042	4,566,042	4,666,042	4,666,042
1,799,524	1,505,031	1,290,161	1,390,161
500,000	895,000	1,900,000	1,909,000
34,852,010	37,801,370	40,765,946	40,982,665
6,587,998	7,999,441	9,200,612	9,200,612
4,250,000	4,450,000	4,750,000	4,850,000
1,095,000	1,488,000	1,870,000	1,870,000
507,360	651,395	492,550	492,550
-	-	233,000	233,000
1,246,909	1,345,000	197,148	197,148
-	-	2,000,000	2,116,653
13,687,267	15,933,836	18,743,310	18,959,963
21,164,743	21,867,534	22,022,636	22,022,702
604,160	644,141	652,022	585,148
28,877	27,998	35,955	35,955
21,797,780	22,539,673	22,710,613	22,643,805
(627,836)	741,893	170,940	104,132
-2.80%	3.40%	0.76%	0.46%
31%	33%	31%	31%
1.226%	1.311%	1.550%	1.550%
238,057	292,864	309,197	309,197
21,167,126	21,871,979	22,022,702	22,022,702
21,164,743	21,867,534	22,022,636	22,022,702
2,383	4,445	66	0
5,615,893,700	6,413,742,500	6,997,611,300	6,997,611,300
4,035,140,800	4,587,788,000	5,013,882,100	5,013,882,100
0.28	0.31	0.29	0.29
0.16	0.15	0.14	0.12
3.49	3.10	2.86	2.86
3.93	3.56	3.28	3.27
32.00	32.00	32.00	32.00
19,224	19,367	19,367	19,367
615,168	619,744	619,744	619,744

**SEPTEMBER TO OCTOBER CHANGES
SUPPLEMENT TO THE 2025 BUDGET**

		<u>Levy</u>	
Levy Limits - Official Numbers Came in from DOR		148,984	
Change in Personal Property Tax Calculation for 2025			
Increase in Shared Revenue Estimate	Rev	-44,460	
Increase in Sales Tax	Rev	-100,000	
Reduction in CICOP Funding	Exp	-33,000	
Maintenance Dept - Health Insurance Addition	Exp	28,410	-149,050
		<hr/>	
Amount Under Allowable Levy		-66	
Decrease of Fair Appropriation	Exp	-10,000	
Decrease of Museum Appropriation	Exp	-10,000	
Addition of Personnel Requests	Exp	136,719	
Increase of Sales Tax	Rev	-100,000	
Reduction of Open Vacancies	Exp	100,000	
Additional Use of Fund Balance		-116,653	
		<hr/>	
Amount Under Allowable Levy		0	
Decrease in Library Appropriations - fr 78% to 70%		-66,874	
Outside of Levy Limits			

Barron County, Barron Wisconsin
Explanation of Excess Fund Balance - as of 12/31/2023

	<u>Current</u>		<u>With Anticipated Borrowing</u>	
2022 Audited Fund Balance	\$ 10,734,051		\$ 10,734,051	Expenditures \$ 24,323,923
Revenues	\$ 1,937,023		\$ 1,937,023	
County Commitments/Assignments	\$ 22,853,374		\$ 22,853,374	
Released Commitments/Assignments	\$ (3,453,059)		\$ (3,453,059)	
Expenditures	\$ (22,056,741)		\$ (22,056,741)	
2023 Audited Fund Balance	<u>\$ 10,014,648</u>	39.0%	<u>\$ 10,014,648</u>	\$ 25,693,402
2024 Commitments by County Board				
Resolution 2024-2 Communications Upgrade	(1,500,000)		(1,500,000)	
Resolution 2024-9 911 Dispatch System Upgrade	(13,854)		(13,854)	
Resolution 2024-19 Sally Port Study	(422,575)		(422,575)	
	<u>(1,936,429)</u>		<u>(1,936,429)</u>	
	<u>8,078,219</u>	31%	<u>8,078,219</u>	31%
For Consideration:				
Anticipated Borrowing to Backfill Resolutions 2024-2 & 2024-19			<u>2,000,000</u>	
			<u>10,078,219</u>	39%
2023 Excess Fund Balance Applied to 2025 County Budget	\$ (2,116,653)		(2,116,653)	
	<u>\$ 5,961,566</u>	23%	<u>7,961,566</u>	31%

Estimates don't include 2024 Revenue/Expenditure activity

Per the County Board Rules and Procedures, the County will maintain a cash flow reserve in the amount not less than 25% or more than 33% of the annual budgeted expenditure of the General Fund.

Advantages of Maintaining a Healthy Fund Balance:

- * Mitigates current/future risks - revenue delays & shortfalls, unexpected expenditures
- * Aids in establishing stable budgets & tax rates
- * Factors into bonding projects & establishing a strong bond rating

**Barron County Personnel Requests
Supplement to the 2025 Budget**

	Total Cost	New Tax Levy	Fed/State & Other Funding Sources	Reallocation of Funds
Recycling Center				
Sort Line Position - PT Fully Funded by Public Charges for Services	8,257	-	-	8,257
TOTAL RECYCLING	8,257	-	-	8,257
WASTE TO ENERGY				
Maintenance Specialist - FTE Fully Funded by Public Charges for Services	91,168	-	-	91,168
TOTAL WTE	91,168	-	-	91,168
OFFICE ON AGING - NUTRITION				
Combine 2 Part-Time Asst Cook Positions to 1 FTE Asst Cook	72,482	13,941	11,129	47,412
TOTAL OFFICE ON AGING	72,482	13,941	11,129	47,412
COURTS				
Court Security Officer - Justice Center - FTE Includes Desk Area (\$5K) / Metal Detector/Equipment (4K)	122,778	122,778		
TOTAL COURTS	122,778	122,778	-	-
TOTAL REQUESTS	294,685	136,719	11,129	146,837

Barron County Contingency Fund Supplement to the 2025 Budget

<u>2025 CONTINGENCY FUND REQUESTS</u>				Proposed	Executive Recommendation	Board Approved
Contingency				100,000	100,000	
Employee Payouts - Retirements, Resignations				250,000	250,000	
Health Insurance Qualifying Plan Changes				75,000	75,000	
Health Insurance Increases	6.95%	\$466,583 Total - 1/2 Funded from Fund 705 - Self-Insured HI Fund		233,583	233,583	
COLA	(Includes Estimated FICA/Medicare/WRS)	3.50%		896,578	896,578	
		3.29%	12 Month CPI Average			
		3.63%	12 Month Inflationary Average			
McGrath Mini-Market Study - Implementation				10,000	10,000	
8-Week Vacancies for Open Positions				(275,000)	(175,000)	
				<u>1,290,161</u>	<u>1,390,161</u>	<u>0</u>

Barron County

2025 Budget Worksheet - Revenues

Column Descriptions:

1. 2022 Actual Revenues
 2. 2023 Actual Revenues
 3. 2024 Estimated Revenues
 4. 2024 Budget as Originally Adopted

5. 2025 Total Estimated Revenues
 6. 2025 Estimated Revenues to Offset Property Tax Levy
 7. 2025 Executive Committee Recommendations to the County Board
 8. 2025 Budget as Approved by the County Board

This spreadsheet is a tabulation of the receipts/revenues of Barron Co for the purpose of adhering to applicable Wisconsin State Statutes and to help prepare the annual budget.

		1	2	3	4	5	6	7	8
		Revenues 2022	Revenues 2023	Estimated Total 2024	Budget Adopted 2024	Budget Request 2025	Levy Request 2025	Executive Recommends 2025	Adopted Budget 2025
A/C #	REVENUES Account Description								
	TAXES								
08-41111	Ag Use Penalty	8,944	8,126	4,000	4,000	4,000	4,000	4,000	
08-41113	Omitted Tax	13,067	-	-	-	-	-	-	
00-41120	Payment in Lieu of Taxes	6,217	9,497	7,500	9,000	6,000	6,000	6,000	
00-41140	Managed Forest Tax From Districts	48,765	51,968	50,000	50,000	50,000	50,000	50,000	
00-41150	Forest Crop Tax from Districts	7,025	4,875	4,500	5,000	4,500	4,500	4,500	
00-41220	Retained Sales Tax	122	121	120	120	120	120	120	
10-41230	Real Estate Transfer Fees	189,461	180,952	170,000	130,000	165,000	165,000	165,000	
08-41800	Interest on Taxes	290,479	301,188	300,000	300,000	300,000	300,000	300,000	
	Total Taxes	564,080	556,727	536,120	498,120	529,620	529,620	529,620	-
	INTERGOVERNMENTAL REVENUES								
00-42422	State Exempt Computer Aid	33,433	33,433	33,400	33,000	33,400	33,400	33,400	
00-42425	Personal Property Aid (incl ACT 12)	79,388	75,229	75,230	75,230	260,020	260,020	260,020	
00-43200	Federal Grant Revenue	50,000	50,000	-	-	-	-	-	
16-43210	Federal Forfeitures	-	66,698	-	-	-	-	-	
00-43211	Indirect Cost Reimburse from Depts	1,800,289	1,517,956	1,476,814	1,476,814	2,069,922	2,069,922	2,069,922	
00-43256	State Aid Food Pantry C/O	39,011	9,638	-	-	-	-	-	
00-43410	Shared Taxes from State	1,275,613	1,291,437	2,029,779	2,029,779	2,074,460	2,074,460	2,074,460	
09-43520	State Aid - Crime Victim/Witness	51,520	54,813	48,825	48,825	65,000	65,000	65,000	
16-43527-019	State Aid - EMA/EPCRA/HAZMAT	90,331	68,767	68,000	68,000	63,500	63,500	63,500	
12-43528	State Aid - Soil & Water Salaries	156,942	163,647	158,931	158,931	224,876	224,876	224,876	
00-43538	State Aid - General	-	76,956	-	-	-	-	-	
04-43538	State Aid - Administration	-	2,975	-	-	-	-	-	
12-43538	State Aid - Land Services	-	5,677	-	-	-	-	-	
16-43538	State Aid - Sheriff's Dept	63,110	144,280	23,800	23,800	23,800	23,800	23,800	
02-43543	State Aid - Circuit Court	282,058	280,430	275,000	275,000	275,000	275,000	275,000	
20-43562	State Aid - Veterans' Service	16,758	35,222	15,813	12,650	12,650	12,650	12,650	
12-43574	State Aid - Land Info - Surveyor C/O	61,000	87,416	101,000	101,000	42,000	-	42,000	
12-43599	State Aid - Land and Water Plan	25,048	33,580	58,000	58,000	61,000	61,000	61,000	
	Total Intergovernmental Revenue	4,024,501	3,998,155	4,364,592	4,361,029	5,205,628	5,163,628	5,205,628	-

A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2022	Revenues 2023	Estimated Total 2024	Budget Adopted 2024	Budget Request 2025	Levy Request 2025	Executive Recommends 2025	Adopted Budget 2025
	LICENSES & PERMITS								
12-44410	Zoning Fees & Permits	230,407	234,680	235,000	235,000	235,000	235,000	235,000	
12-44450	Phosphorus Variance Fees C/O	21,102	31,184	50,000	50,000	16,000	-	16,000	
12-44500	NR-135 Annual Permits	83,450	83,990	80,000	80,000	75,000	75,000	75,000	
	Total Licenses & Permits	334,959	349,854	365,000	365,000	326,000	310,000	326,000	-
	FINES, FORFEITURES & PENALTIES								
12-45000	Land Services Forfeitures	5,525	7,515	915	-	-	-	-	
02-45110	County Ordinance Forfeitures	74,019	64,314	60,000	60,000	65,000	65,000	65,000	
08-45111	NSF Check Forfeitures	60	280	100	100	100	100	100	
02-45120	Penal Fines for County	58,134	57,566	55,000	55,000	52,000	52,000	52,000	
02-45121	10% DA Restitution Surcharge	12,902	8,218	12,000	12,000	12,000	12,000	12,000	
16-45190	Sheriff Drug Asset Forfeitures C/O	20,247	6,475	3,755	-	-	-	-	
	Total Fines, Forfeitures & Penalties	170,887	144,368	131,770	127,100	129,100	129,100	129,100	-
	PUBLIC CHARGES FOR SERVICES								
02-45140	Circuit Court Fees & Costs	72,908	75,652	70,000	70,000	70,000	70,000	70,000	
02-45141	Witness Fee Reimbursements	-	-	-	-	-	-	-	
02-45142	Circuit Court Psychiatric Fees	-	700	1,000	1,000	500	500	500	
02-45143	Circuit Court Mediation Fees	5,294	6,867	3,000	3,000	4,000	4,000	4,000	
16-45220	DOR Tax Intercept	29,765	22,693	12,879	12,000	20,000	20,000	20,000	
06-46110	County Clerk Fees	12,190	9,240	5,000	5,000	5,000	5,000	5,000	
10-46120	ROD On-line Access Fees	87,057	81,984	70,000	70,000	70,000	70,000	70,000	
06-46125	SVRS Support - (Chg to Munis Voting)	24,145	22,027	10,000	10,000	10,000	10,000	10,000	
31-46128	Corp Counsel - Deed Drafting	-	300	-	-	-	-	-	
10-46130	Register of Deeds Fees	168,150	143,104	140,000	130,000	145,000	145,000	145,000	
12-46135	Land Information - Surveyor C/O	71,040	57,769	65,000	65,000	50,000	-	50,000	
09-46147	District Attorney Diversion Court Fees	1,050	-	-	-	-	-	-	
02-46150	Register in Probate Fees	25,038	18,441	18,000	18,000	18,000	18,000	18,000	
02-46151	Guardian at Litem Chg for Services	185,842	206,220	151,000	151,000	167,000	167,000	167,000	
02-46153	Attorney Fee Revenue	60,046	45,257	56,500	56,500	41,000	41,000	41,000	
04-46191	Copy Machine Revenue - Admin	13,214	11,204	7,000	12,000	6,000	6,000	6,000	
09-46191	Copy Machine Revenue - Dist Atty	44	141	50	50	-	-	-	
16-46210	Sheriff Fees - Process Service Fee	48,935	50,710	50,000	50,000	50,000	50,000	50,000	
16-46211	Sheriff Fees	14,789	23,482	10,000	10,000	10,000	10,000	10,000	
16-46215	Project Lifesaver Fees C/O	675	360	-	-	-	-	-	
16-46220	Electronic Monitoring/Huber	17,456	20,265	12,000	12,000	12,000	12,000	12,000	
16-46222	Booking Fee	1,720	1,680	2,500	2,500	2,000	2,000	2,000	
16-46224	Daily Fee for Sentenced Inmates	19,263	21,731	2,000	20,000	20,000	20,000	20,000	
16-46226	Jail Nurse Fee	214	96	1,000	1,000	500	500	500	
16-46240	Out of Co Prisoner Rev - Acct 59230	613,647	450,917	613,645	613,645	450,900	-	450,900	
12-46320	Rural Address Numbers C/O	16,910	13,025	15,000	15,000	15,000	-	15,000	
05-46540	Cremation/Disintern/Death Cert Fees	81,879	83,174	60,000	70,000	60,000	60,000	60,000	

		1	2	3	4	5	6	7	8
		Revenues	Revenues	Estimated	Budget	Budget	Levy Request	Executive	Adopted
		2022	2023	Total 2024	Adopted 2024	Request 2025	2025	Recommends	Budget 2025
A/C #	Account Description							2025	
15-46720	Park Fees - Shelter Fees	371	526	500	500	500	500	500	
15-46720-250	Park Fees - Veteran's Park	32,660	26,270	20,000	20,000	21,000	21,000	21,000	
15-46720-251	Park Fees - Waldo Carlson	47,466	47,367	40,000	40,000	42,000	42,000	42,000	
15-46720-252	Park Fees - Southworth	44,987	39,500	31,000	25,000	40,000	40,000	40,000	
15-46720-254	Park Fees - Primitive Sites	-	-	150	-	200	200	200	
15-46720-258	Veteran's Part Boat Launch Fees C/O	1,891	1,653	1,200	1,200	1,100	-	1,100	
15-46720-259	Waldo Carlson Boat Launch Fees C/O	8,556	8,469	5,400	5,400	4,400	-	4,400	
25-46771	Extension - Pesticide C/O	1,335	50	-	-	-	-	-	
25-46773	Extension - 4-H C/O	8,587	4,321	2,000	2,000	4,000	-	4,000	
25-46775	Extension - Family Living C/O	1,957	1,719	1,000	1,000	1,000	-	1,000	
25-46777	Extension - Workshop Revenue C/O	2,637	2,441	2,000	2,000	600	-	600	
25-46778	Extension - General Revenue	2,939	2,526	3,000	3,000	2,000	2,000	2,000	
15-46810	County Forest Revenue	62,762	138,452	100,000	100,000	100,000	100,000	100,000	
12-46820	Conservation Reserve - C/O	-	1,240	-	-	-	-	-	
16-46820	Snowmobile Alliance - C/O	-	506	-	-	-	-	-	
12-46823	NR-135 Review Fees	800	4,500	2,400	2,400	800	800	800	
12-46824	LCD Seed Revenue C/O	2,739	3,450	3,000	3,000	3,000	-	3,000	
12-46826	Land Serv Equipment Revenue C/O	790	1,547	1,500	1,500	1,500	-	1,500	
12-46827	Tree Program Revenue C/O	17,442	16,303	15,645	15,000	15,000	-	15,000	
02-47361	Family Court Counseling C/O	9,925	8,925	8,000	8,000	8,000	-	8,000	
	Total Public Charges for Services	1,819,115	1,676,803	1,612,369	1,627,695	1,472,000	917,500	1,472,000	-

INTERGOVT CHARGES FOR SERVICE

08-47100	Tax Collection Fees	1,419	1,420	1,400	1,400	1,400	1,400	1,400	
07-47310	Technology Intergovernmental Rev	12,450	13,610	12,900	12,900	12,900	12,900	12,900	
16-47320	School Resource Officer Rev	104,153	198,547	210,363	210,363	217,215	217,215	217,215	
12-47335	Intergovt Revenue - Surveyor	37,158	17,426	32,000	32,000	32,000	32,000	32,000	
	Total Intergovt Charges for Services	155,180	231,004	256,663	256,663	263,515	263,515	263,515	-

MISCELLANEOUS REVENUE

100-40087	Lease Interest	11,057	7,987	-	-	-	-	-	
100-40187	Lease Revenue	95,295	101,058	-	-	-	-	-	
100-40287	Lease Proceeds	56,444	-	-	-	-	-	-	
07-47210	Computer Center Revenue	19	5	-	-	-	-	-	
04-47401	Vending Rev - Wellness Prog - C/O	1,322	1,339	800	800	800	-	800	
16-47404	LE Canteen Rev - C/O	198,708	116,542	61,999	45,500	-	-	-	
20-47470	Veteran's Revenue - Donations - C/O	3,936	7,734	5,000	-	-	-	-	
15-47475	Parks & Rec Intergovt Revenue	363	1,259	500	-	500	500	500	
00-48000	Miscellaneous General Revenue	5,084	10,067	-	-	-	-	-	
07-48001	Revenue - Electronic Auction	-	212	-	-	-	-	-	
02-48110	Interest on Clerk of Court Collections	55,559	72,452	40,000	40,000	50,000	50,000	50,000	
08-48110	Interest on Securities	601,295	2,230,753	1,200,000	980,000	1,200,000	1,200,000	1,200,000	
12-48110	Interest DATCP Watershed C/O	543	1,645	1,500	1,500	1,500	-	1,500	

		1	2	3	4	5	6	7	8
		Revenues 2022	Revenues 2023	Estimated Total 2024	Budget Adopted 2024	Budget Request 2025	Levy Request 2025	Executive Recommends 2025	Adopted Budget 2025
A/C #	REVENUES Account Description								
25-48110	Interest Ag Commission C/O	930	-	-	-	-	-	-	-
00-48120	Interest - Loans - WTE/Museum	33	-	-	-	-	-	-	-
15-48120	Interest - Snow Club Loans	3,708	11,762	8,000	8,000	8,000	8,000	8,000	8,000
06-48130	Clerk's Directory Revenue	74	93	30	30	50	50	50	50
14-48210	County Building/Office Rents	4,243	3,778	109,000	120,000	80,000	80,000	80,000	80,000
08-48309	Treasurer's Statement Revenue	709	461	700	700	700	700	700	700
08-48311	Profit on Tax Deed Sales	89,823	13,464	-	-	-	-	-	-
08-48313	Tax Deed Fees	9,597	9,919	12,000	8,000	10,000	10,000	10,000	10,000
16-48400	Sheriff Insurance Recoveries	16,850	688	10,933	-	-	-	-	-
00-48410	Insurance Dividends - C/O	175,490	160,236	-	-	-	-	-	-
00-48411	Refund Prior Year Expense - Other	143	122	-	-	-	-	-	-
00-48412	Add'l Revenue of Prior Year	4,946	7,683	-	-	-	-	-	-
00-48413	Rebates & Refunds	67	80	-	-	-	-	-	-
00-48471	Insurance Recoveries	-	7,896	-	-	-	-	-	-
16-48521	Donations - K-9 C/O	16,830	10,880	-	-	-	-	-	-
16-48522	Donations - Sheriff C/O	450	426	15,700	-	-	-	-	-
16-48527	Donations - E-Dispatch C/O	6,180	7,272	-	-	-	-	-	-
15-48530	Donations - Arland Rifle Range C/O	112	431	86	-	-	-	-	-
00-49220	Opioid Fund - Officer Education & Wellness	-	-	-	-	5,000	5,000	5,000	5,000
00-49220-701	Indirect Cost Reimburse from Hwy	267,580	235,594	311,722	311,722	365,903	365,903	365,903	365,903
00-49220-703	Indirect Cost Reimburse from WTE	186,066	179,847	171,127	171,127	159,096	159,096	159,096	159,096
31-49310	Contribution from County Depts	4,208	2,592	8,000	8,000	8,000	8,000	8,000	8,000
00-49400	Sales of General Fixed Assets	-	9,176	-	-	-	-	-	-
	Total Miscellaneous Revenue	1,817,664	3,213,451	1,957,097	1,695,379	1,889,549	1,887,249	1,889,549	-
	Total G/F	8,886,386	10,170,363	9,223,611	8,930,986	9,815,412	9,200,612	9,815,412	-
CONTINGENCY FUND									
101	Contingency	1,008,744	1,723,259	1,505,031	1,505,031	1,390,161	1,390,161	1,390,161	-
	Total Contingency Fund	1,008,744	1,723,259	1,505,031	1,505,031	1,390,161	1,390,161	1,390,161	-
SPECIAL REVENUE FUNDS									
201	Jail Assessment Revenue	43,166	37,785	37,750	37,750	41,650	-	41,650	-
202	County Sales Tax Revenue	5,953,236	6,490,904	5,938,000	5,938,000	6,720,000	-	6,720,000	-
204	Maintenance of Dams-General	71,185	65,853	51,923	51,923	53,902	53,902	53,902	-
204-438	Maintenance of Dams-Beaver Dam	9,475	9,460	1,350	1,350	1,350	-	1,350	-
204-473	Maintenance of Dams-Rice Lake Dam	22,725	23,170	31,656	31,656	28,281	5,111	28,281	-
206	CDBG #1 - 1982	2,272	14,524	25,000	25,000	25,000	-	25,000	-
208	CDBG #2 - 2000	18,105	12,977	30,000	30,000	30,000	-	30,000	-
210	Recycling Program	753,892	728,962	738,500	738,500	735,244	-	735,244	-
211	DHHS - Adult Protective Services	697,366	727,477	854,660	854,660	808,860	181,623	808,860	-
211	DHHS - Children/Families/Youth Aids	6,718,246	6,704,126	6,513,618	6,513,618	7,104,393	3,626,721	7,104,393	-
211	DHHS - Board 51 Behavioral Health	6,934,164	8,154,023	8,918,505	8,918,505	9,476,687	2,461,632	9,476,687	-
211	DHHS - Public Health	2,297,305	2,094,098	2,228,427	2,228,427	2,431,316	1,348,446	2,431,316	-
211	DHHS - Income Maintenance	1,643,452	1,564,940	1,555,193	1,555,193	1,680,618	477,564	1,680,618	-
212	Opioid Abatement	226,963	71,330	64,969	64,969	85,401	-	85,401	-

A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2022	Revenues 2023	Estimated Total 2024	Budget Adopted 2024	Budget Request 2025	Levy Request 2025	Executive Recommends 2025	Adopted Budget 2025
213	Child Support Revenue	897,537	925,733	978,694	972,723	1,017,553	197,443	1,017,553	
216	Aging Disability Resource Ctr (ADRC)	1,821,274	1,528,027	1,533,701	1,501,762	1,672,553	240,732	1,672,553	
220	Fleet Vehicle Account	56,063	64,203	81,600	81,600	87,000	65,000	87,000	
221	Recreation Officer	134,364	173,099	123,761	123,761	269,543	189,543	269,543	
222	Animal Control	126,823	111,362	152,752	152,752	155,853	102,953	155,853	
231	Programs on Aging	1,584,505	1,627,794	1,683,289	1,767,832	2,049,967	800,081	2,049,967	
231-43566	Elderly&Handicapped Transportation	148,942	146,162	231,339	234,621	225,028	55,828	225,028	
240	Wildlife Habitat - Nickel an acre	761	761	760	760	760	-	760	
241	State Aid Forestry	12,070	2,640	5,000	5,000	5,000	-	5,000	
242	State Aid Snowmobile Trails	153,407	199,668	101,280	101,280	101,280	-	101,280	
243	Forestry Projects	-	-	-	-	-	-	-	
244	State Aid ATV Trails	197,222	112,599	83,500	83,500	103,580	-	103,580	
801	Dog License	22,806	21,272	23,000	23,000	21,000	-	21,000	
803	State Aid Wildlife Damage	32,728	32,436	30,000	30,000	30,000	-	30,000	
	Total Special Revenue Funds	30,580,054	31,645,386	32,018,227	32,068,142	34,961,819	9,806,579	34,961,819	-
DEBT SERVICE FUNDS									
303	GO State Trust Fund - WTE AGRS	-	-	414,626	414,626	414,626	414,626	414,626	
304	GO Highway Facility Bonds 2020B	1,142,479	1,582,869	1,580,319	1,580,319	1,581,869	1,581,869	1,581,869	
305	Honeywell HVAC Upgrade - UWEC-BC	658,170	-	-	-	-	-	-	
309	Judicial Center Refinancing 2020A	537,980	-	-	-	-	-	-	
310	Electrical Gen Bonds Series 2010A	272,350	-	-	-	-	-	-	
	Total Debt Service Funds	2,610,979	1,582,869	1,994,945	1,994,945	1,996,495	1,996,495	1,996,495	-
CAPITAL PROJECT FUNDS									
401	Capital Proj - Sally Port Expansion	-	-	422,575	-	-	-	-	
402	Capital Proj - CDBG CV Program	307,442	277,975	132,300	-	-	-	-	
403	Capital Proj - American Rescue Plan	4,522,182	376,655	903,341	-	-	-	-	
404	Capital Projects - General	980,042	709,529	2,187,925	2,187,925	2,280,000	1,909,000	2,280,000	
405	Capital Proj - Hwy Facility Construction	64,891	13,851	903,375	-	-	-	-	
	Total Capital Project Fund	5,874,557	1,378,010	4,549,516	2,187,925	2,280,000	1,909,000	2,280,000	-
INTERNAL SERVICE FUND - HIGHWAY									
41110	General Property Taxes	4,266,042	4,366,042	4,566,042	4,566,042	4,666,042	4,666,042	4,666,042	
43XXX	Intergovernmental Revenues	1,813,612	1,405,791	2,257,494	2,430,035	1,771,707	-	1,771,707	
47XXX	Intergovernmental Chgs for Services	7,632,645	7,428,395	6,638,494	6,689,880	6,737,100	-	6,737,100	
48XXX	Miscellaneous Revenues	4,261,604	4,473,717	3,954,620	4,116,320	4,158,720	-	4,158,720	
49XXX	Other Financing Sources	2,884,737	3,011,986	2,600,602	2,519,500	1,306,000	-	1,306,000	
	Total Internal Service Funds	20,858,640	20,685,931	20,017,252	20,321,777	18,639,569	4,666,042	18,639,569	-

A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2022	Revenues 2023	Estimated Total 2024	Budget Adopted 2024	Budget Request 2025	Levy Request 2025	Executive Recommends 2025	Adopted Budget 2025
703	ENTERPRISE FUND - WASTE TO ENERGY								
46430	Steam Sales	341,840	471,557	549,500	549,500	509,500	-	509,500	
46431	Electrical Sales	316,154	274,828	270,000	270,000	160,000	-	160,000	
46432	Waste Haulers - In County	1,679,395	2,010,381	1,879,350	1,879,350	2,221,050	-	2,221,050	
46433	Waste Haulers - Out of County	871,939	1,108,236	1,049,070	1,049,070	1,239,810	-	1,239,810	
46434	Individuals - All	440,481	688,475	420,000	420,000	675,000	-	675,000	
46438	Metal Sales	43,644	46,995	48,000	48,000	50,000	-	50,000	
48XXX	All other revenues	17,735	243,639	44,000	44,000	89,500	-	89,500	
49XXX	Other Financing Sources	329,941	89,500	-	-	-	-	-	
49997	Surplus Funds Applied	-	-	150,000	150,000	150,000	-	150,000	
49998	Repayment on Loans - 2026	-	-	-	-	(339,000)	-	(339,000)	
	Total Enterprise Fund - Operating	4,041,129	4,933,611	4,409,920	4,409,920	4,755,860	-	4,755,860	-
	GRAND TOTAL REVENUES	73,860,488	72,119,428	73,718,502	71,418,726	73,839,316	28,968,889	73,839,316	-

Barron County

2025 Budget Worksheet - Expenditures

Column Descriptions:

1. 2022 Actual Expenditures
 2. 2023 Actual Expenditures
 3. Significant Budget Changes to the Adopted 2024 Budget.
 4. 2024 Budget as Originally Adopted.
 5. 2025 Budget Requests by Department.

6. 2025 Expenditures Not Funded by Property Tax Levy.
 7. 2025 Expenditures Funded by Property Tax Levy
 8. Budget Recommended by the Executive Committee to the Full County Board.
 9. 2025 Budget Approved by Full County Board

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2022	Expenditures 2023	Estimated Expenditures 2024	Adopted Budget 2024	Requested Budget 2025	Funded By		Executive Recommends 2025	Adopted Budget 2025	
							Non-Levy Request 2025	Levy Request 2025			
Assignd F/B											
00-50087	GENERAL GOVERNMENT	56,444	-	-	-	-	-	-	-	-	-
01-51110	Capital Outlay - Leases GASB 87	128,541	219,416	151,967	148,817	141,940	-	141,940	141,940	-	-
01-51115	County Board	-	25,324	9,222	-	-	-	-	-	-	-
01-51120	Broten Property Cleanup	-	789	11,401	11,401	10,686	10,686	-	10,686	-	-
02-51210	HIPAA Compliance C/O	1,664,384	1,833,957	1,864,887	1,859,786	2,056,602	-	2,056,602	2,056,602	-	-
01-51230	Circuit Court	21,833	1,000	27,167	27,167	-	-	-	-	-	-
05-51270	Restorative Justice C/O	130,736	138,554	194,534	194,534	185,587	-	185,587	185,587	-	-
09-51310	Medical Examiner	356,099	422,002	450,305	449,355	479,050	-	479,050	479,050	-	-
09-51315	District Attorney	105,174	114,477	129,305	129,305	137,654	-	137,654	137,654	-	-
31-51320	District Attorney - Crime Victim Witness	372,286	410,277	411,653	397,220	427,260	4,851	422,409	427,260	-	-
02-51340	Corporation Counsel	16,713	17,228	36,172	36,172	28,208	25,208	3,000	28,208	-	-
02-51350	Circuit Court - Family Court Counsel C/O	37,216	38,263	42,440	42,440	44,105	-	44,105	44,105	-	-
04-51410	Circuit Court - Family Court Commish	1,240,536	1,285,031	1,211,523	1,184,864	1,295,865	-	1,295,865	1,295,865	-	-
04-51415	County Administrator	9,181	12,217	30,739	30,739	41,387	41,387	-	41,387	-	-
06-51420	Employee Recognition C/O	163,446	156,237	159,896	159,896	165,960	-	165,960	165,960	-	-
04-51425	County Clerk	496	-	8,506	8,506	8,506	8,506	-	8,506	-	-
04-51430	Workplace Safety C/O	24,845	29,155	52,000	52,000	62,000	-	62,000	62,000	-	-
04-51432	Administration - Personnel Administration	-	700	4,650	4,650	4,300	4,300	-	4,300	-	-
04-51435	Administration - Recruitment Activities	-	350	10,825	10,825	14,553	14,553	-	14,553	-	-
06-51440	Wellness Program - C/O	57,457	34,263	183,300	183,300	173,300	-	173,300	173,300	-	-
07-51450	County Clerk - Elections	777,972	814,127	943,679	919,751	979,979	-	979,979	979,979	-	-
04-51460	Technology Center	32,440	25,776	37,000	37,000	39,500	-	39,500	39,500	-	-
01-51510	Administration - Copy Room	87,780	93,379	95,000	95,000	100,000	-	100,000	100,000	-	-
01-51512	Independent Auditing	6,580	6,580	6,580	6,580	6,700	-	6,700	6,700	-	-
08-51520	Special Account-Indirect Costs	283,982	283,018	293,996	289,109	308,389	-	308,389	308,389	-	-
01-51540	County Treasurer	111,785	92,137	476,852	476,852	402,835	402,835	-	402,835	-	-
14-51600	Property, Liability, WC Insurance C/O	465,997	510,123	678,564	675,086	664,438	-	664,438	664,438	-	-
14-51610	Maintenance - Government Center	463,694	461,821	578,272	573,530	590,830	-	590,830	590,830	-	-
14-51620	Maintenance - Justice Center	31,030	14,141	3,195	-	-	-	-	-	-	-
14-51630	Maintenance - Ann St Bldg Complex	29,116	33,517	15,870	51,300	-	-	-	-	-	-
	Maintenance - County Office Complex										

		1	2	3	4	5	6		7	8	9
		Expenditures 2022	Expenditures 2023	Estimated Expenditures 2024	Adopted Budget 2024	Requested Budget 2025	Funded By		Executive Recommends 2025	Adopted Budget 2025	
A/C #	EXPENDITURES Account Description						Non-Levy Request 2025	Levy Request 2025			
14-51640	Maintenance - Courthouse - East Wing	15,989	17,144	12,087	155,000	150,000	-	150,000	150,000		
10-51710	Register of Deeds	291,930	299,518	323,023	320,791	339,178	-	339,178	339,178		
12-51715	Land Info - State C/O	79,895	88,930	56,532	56,532	25,592	25,592	-	25,592		
12-51715-290	Land Info - WROC Ortholmage Reimb C/O	-	-	14,104	14,104	14,104	14,104	-	14,104		
12-51715-291	Land Info - Surveyor Equipment Reserve C/O	2,359	-	2,240	2,240	1,164	1,164	-	1,164		
12-51715-292	Land Info - Education Grant C/O	607	-	2,016	2,016	2,701	2,701	-	2,701		
12-51715-293	Land Info - '22 Strategic Init Grant C/O	44,335	15,665	-	-	-	-	-	-		
12-51715-295	Land Info - '24 Base Budget Grant C/O	-	-	-	-	40,752	40,752	-	40,752		
12-51715-296	Land Info - '23 Base Budget Grant C/O	-	-	16,416	16,416	16,416	16,416	-	16,416		
12-51715-297	Land Info - '23 Strategic Init Grant C/O	-	11,775	70,000	70,000	52,985	52,985	-	52,985		
12-51715-298	Land Info - '20 Base Budget Grant C/O	662	-	-	-	-	-	-	-		
12-51720	Land Info - County	139,400	136,932	136,611	135,526	142,253	-	142,253	142,253		
08-51790	Treasurer - Tax Deed Expense	11,621	59,334	35,100	35,100	35,100	-	35,100	35,100		
00-51800	Additional Exp - Prior Years	686	-	-	-	-	-	-	-		
00-51910	Uncollectible Taxes	159,894	1,966	5,000	5,000	5,000	-	5,000	5,000		
	Total General Government	7,423,141	7,705,123	8,792,629	8,867,910	9,194,879	666,040	8,528,839	9,194,879	-	
	PUBLIC SAFETY										
16-52110	Sheriff Department - Administration	1,007,795	1,086,654	1,142,958	1,142,958	1,215,089	55,745	1,159,344	1,215,089		
16-52110	Sheriff Department - Drug Buy Money C/O	-	-	222,233	222,233	219,383	219,383	-	219,383		
16-52112	Sheriff Donations C/O	1,238	1,488	9,514	9,514	14,430	14,430	-	14,430		
16-52115	Sheriff Department - Spillman Maint C/O	-	36,593	290,000	290,000	304,907	255,907	49,000	304,907		
16-52120	Sheriff Department - Enforcement/Det/SRO	2,890,863	3,293,241	3,482,321	3,482,321	3,720,362	-	3,720,362	3,720,362		
16-52125	Sheriff Department - Project Lifesaver C/O	160	459	-	2,694	-	-	-	-		
01-52220	Fire Suppression	-	-	500	500	500	-	500	500		
16-52520	K-9 Unit - C/O	4,671	12,123	32,615	32,615	27,410	27,410	-	27,410		
16-52525	Storm Shelter Grant C/O	-	-	17,021	17,021	17,021	17,021	-	17,021		
16-52555	Sheriff Department - Hazmat Cleanup C/O	-	-	9,923	9,923	9,923	9,923	-	9,923		
16-52610	Sheriff Department - Communications Ctr	973,054	994,708	1,034,906	1,034,906	1,095,866	-	1,095,866	1,095,866		
16-52610-016	Sheriff Department - Tower Equip C/O	-	4,107	83,893	83,893	91,893	83,893	8,000	91,893		
16-52610-019	Sheriff Department - Emergency Mgmt	159,921	166,996	178,836	178,836	186,923	-	186,923	186,923		
16-52610-369	Sheriff Department - E-Dispatch C/O	-	7,189	-	-	-	-	-	-		
16-52615-019	911 Dispatch System Upgrade Grant	-	-	30,688	30,688	30,688	30,688	-	30,688		
16-52710	Sheriff Department - Jail	3,370,895	3,498,005	3,791,230	3,791,230	4,046,074	-	4,046,074	4,046,074		
16-52740	Sheriff Department - Inmate Canteen C/O	116,130	174,342	176,529	176,529	188,929	188,929	-	188,929		
	Total Public Safety	8,524,727	9,275,905	10,503,167	10,505,861	11,169,398	903,329	10,266,069	11,169,398	-	
	PUBLIC HEALTH & HUMAN SERVICES										
19-54420	B1 Charitable, Penal & Special State Chgs	-	87	-	-	-	-	-	-		
20-54700	Veteran Service Office	216,751	226,921	235,610	234,612	228,578	-	228,578	228,578		
20-54701	VSO - Aid to Vet's C/O	8,878	7,460	28,141	28,141	29,892	19,392	10,500	29,892		
20-54702	VSO - Care of Vet's Graves C/O	315	6,018	13,087	13,087	16,966	12,766	4,200	16,966		
20-54703	VSO - Donation Aid C/O	2,188	4,296	16,471	16,471	25,261	25,261	-	25,261		

		1	2	3	4	5	6		7	8	9
		Expenditures 2022	Expenditures 2023	Estimated Expenditures 2024	Adopted Budget 2024	Requested Budget 2025	Funded By			Executive Recommends 2025	Adopted Budget 2025
A/C #	EXPENDITURES Account Description						Non-Levy Request 2025	Levy Request 2025			
24-54910	WESTCAP Community Action	4,000	4,000	4,000	4,000	4,000	-	4,000		4,000	
06-54920	Food Pantry C/O	36,814	11,835		-	-	-	-		-	
	Total Public Health & Human Services	268,946	260,617	297,309	296,311	304,697	57,419	247,278		304,697	-
	CULTURE, RECREATION & EDUCATION										
23-55110	Library	578,632	604,159	644,141	644,141	585,148	-	585,148		585,148	
23-55110	Library Act 420 (Out of Co Pmts)	29,383	28,876	27,998	27,998	35,955	-	35,955		35,955	
24-55120	Historical Museum - Appropriation	39,000	39,000	39,000	39,000	29,000	-	29,000		29,000	
15-55200	County Parks & Recreation	228,706	244,330	291,134	289,424	292,007	-	292,007		292,007	
15-55201	Cumberland Rifle Range	1,530	445	3,000	3,000	3,000	-	3,000		3,000	
15-55202	Waldo Carlson Boat Launch C/O	-	-	65,240	65,240	71,409	71,409	-		-	71,409
15-55203	Arland Rifle Range C/O	797	1,280	2,500	2,500	4,070	1,370	2,700		-	4,070
15-55204	Silver Lake Assoc C/O	-	-	1,988	1,988	1,988	1,988	-		-	1,988
15-55205	Vet's Park Boat Launch C/O	-	-	5,297	5,297	6,610	6,610	-		-	6,610
16-55445	Snowmobile Alliance	630	12,297	9,134	9,134	17,965	17,965	-		-	17,965
24-55460	County Fair Association - Appropriation	50,000	50,000	50,000	50,000	40,000	-	40,000		40,000	
28-55610	UWEC-BC Campus	159,838	124,892	130,000	130,000	150,000	-	150,000		150,000	
25-55620	UW Extension	65,172	41,269	22,150	14,150	22,150		22,150		22,150	
25-55620-219	UW Extension - 133 Contract	111,600	128,261	161,875	161,875	159,586		159,586		159,586	
25-55621	UW Extension - Agricultural Agent	1,968	885	2,000	4,000	500	-	500		500	
25-55622	UW Extension - Family Living Agent C/O	6,952	5,889	19,438	22,211	20,344	16,344	4,000		20,344	
25-55623	UW Extension - 4-H Agent C/O	18,574	11,288	16,373	18,064	12,003	5,503	6,500		12,003	
25-55626	UW Extension - Ag Commission C/O	2,199	-	-	-	-	-	-		-	
25-55629	UW Extension - Pesticide C/O	90	-	3,548	3,548	3,548	3,548	-		3,548	
25-55630	UW Extension - Workshops C/O	3,018	2,209	10,355	10,355	4,000	4,000	-		4,000	
25-55634	UW Extension - Shopping Matters Grant C/O	-	-	695	695	695	695	-		695	
	Total Culture, Recreation & Education	1,298,089	1,295,080	1,505,866	1,502,620	1,459,978	129,432	1,330,546		1,459,978	-
	CONSERVATION & DEVELOPMENT										
12-56010	Land Services	924,038	1,007,516	1,171,930	1,157,232	1,137,024	-	1,137,024		1,137,024	
15-56100	County Parks & Rec - Forestry	40,655	33,833	85,628	85,628	86,619	2,125	84,494		86,619	
12-56211	SWCD - Items For Resale C/O	6,087	1,500	9,382	9,382	9,082	9,082	-		9,082	
12-56212	SWCD - Conservation Reserve C/O	1,297	-	33,257	33,257	25,364	25,364	-		25,364	
12-56215	SWCD - NR 135 Review Fees	10,023	10,012	13,500	13,500	13,500	13,000	500		13,500	
12-56216	Land Serv - NR-135 Forf Dollars C/O	-	-	3,458	3,458	3,458	3,458	-		3,458	
12-56217	SWCD - Conservation (Client) Payments	25,048	33,580	58,000	58,000	61,000	-	61,000		61,000	
12-56220	SWCD - Land Conservation	22,691	20,409	27,840	26,750	27,840	1,090	26,750		27,840	
12-56221	SWCD - LCD Equipment C/O	342	150	7,200	7,200	6,843	6,843	-		6,843	
12-56222	SWCD - UWSP Water Quality Study C/O	36,915	43,838	-	-	14,402	14,402	-		14,402	
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	1,730	-	7,660	7,660	7,660	7,660	-		7,660	
12-56224	SWCD - Phosphorus Variance C/O	4,072	32,460	49,009	49,009	75,007	75,007	-		75,007	
12-56225	SWCD - LCD Tree Seedlings C/O	13,393	16,303	5,551	5,551	16,513	16,513	-		16,513	
12-56226	SWCD - LCD Tree Planter C/O	-	-	18,949	18,949	19,364	19,364	-		19,364	

		1	2	3	4	5	6		7	8	9
		Expenditures 2022	Expenditures 2023	Estimated Expenditures 2024	Adopted Budget 2024	Requested Budget 2025	Funded By		Executive Recommends 2025	Adopted Budget 2025	
							Non-Levy Request 2025	Levy Request 2025			
A/C #	EXPENDITURES Account Description										
24-56300	West Central WI Regional Planning	29,361	29,789	31,693	31,693	32,716	-	32,716		32,716	
12-56400	Zoning	10,025	9,906	25,973	25,973	25,111	7,836	17,275		25,111	
12-56405	Zoning Violation Forfeitures C/O	-	-	9,101	9,101	14,191	14,191	-		14,191	
12-56410	Zoning - Rural Address Numbering C/O	3,397	2,843	70,862	70,862	28,572	28,572	-		28,572	
12-56415	SWCD - Red Cedar Lake Project C/O	-	-	16,595	16,595	16,595	16,595	-		16,595	
26-56510	Barron Co Housing Authority	3,437	4,527	5,200	4,000	6,000	-	6,000		6,000	
04-56700	Economic Development	94,000	95,000	96,000	96,000	97,000	-	97,000		97,000	
	Total Conservation & Development	1,226,511	1,341,666	1,746,788	1,729,800	1,723,861	261,102	1,462,759		1,723,861	-
OTHER FINANCING SOURCES											
00-59230	Tsf to Debt Serv Fund (per Resolution)	246,800	-	-	-	-	-	-		-	-
<i>(See summary page - dollars are applied to debt levy)</i>											
	Total Other Financing Sources	246,800	-	-	-	-	-	-		-	-
	Total General Fund	18,988,215	19,878,391	22,845,758	22,902,502	23,852,813	2,017,322	21,835,491		23,852,813	-
CONTINGENCY											
101	Contingency Fund	1,008,744	1,723,259	1,505,031	1,505,031	1,390,161	-	1,390,161		1,390,161	
	Total Contingency Fund	1,008,744	1,723,259	1,505,031	1,505,031	1,390,161	-	1,390,161		1,390,161	-
SPECIAL REVENUE FUNDS											
201	Jail Assessments	25,000	30,000	37,750	37,750	41,650	41,650	-		41,650	
204-56110	Maintenance of Dams- General	63,776	59,732	51,923	51,923	53,902	-	53,902		53,902	
204-56110-438	Maintenance of Dams - Beaver Dam	989	1,419	1,350	1,350	1,350	1,350	-		1,350	
204-56110-473	Maintenance of Dams - Rice Lake Dam	25,228	111,095	31,656	31,656	28,281	23,170	5,111		28,281	
206	CDBG #1 - 1982	15,405	15,425	25,000	25,000	25,000	25,000	-		25,000	
208	CDBG #2 - 2000	26,345	15,675	30,000	30,000	30,000	30,000	-		30,000	
210	Recycling	575,323	661,848	738,500	738,500	735,244	735,244	-		735,244	
211	DHHS - Adult Protection Services	749,890	800,050	854,660	854,660	808,860	627,237	181,623		808,860	
211	DHHS - Child & Families & Youth Aids	5,755,830	6,199,093	6,513,618	6,513,618	7,104,393	3,477,672	3,626,721		7,104,393	
211	DHHS - Board 51 Behavioral Health	7,183,660	8,583,518	8,918,505	8,918,505	9,476,687	7,015,055	2,461,632		9,476,687	
211	DHHS - Public Health	2,266,160	2,472,013	2,228,427	2,228,427	2,431,316	1,082,870	1,348,446		2,431,316	
211	DHHS - Income Maintenance	1,500,225	1,536,342	1,555,193	1,555,193	1,680,618	1,203,054	477,564		1,680,618	
212	Opioid Abatement	-	30,153	64,969	64,969	85,401	85,401	-		85,401	
213	Child Support Agency	903,459	928,925	978,694	972,723	1,017,553	820,110	197,443		1,017,553	
216	Aging Disability Resource Ctr - (ADRC)	1,769,837	1,512,854	1,533,701	1,501,762	1,672,553	1,431,821	240,732		1,672,553	
220	Fleet Vehicle Account	47,282	50,737	81,600	81,600	87,000	22,000	65,000		87,000	
221	Recreation Officer	111,943	128,906	123,761	123,761	269,543	80,000	189,543		269,543	
222	Animal Control	169,903	126,732	152,752	152,752	155,853	52,900	102,953		155,853	
231	Programs on Aging	1,477,104	1,597,482	1,683,289	1,767,832	2,049,967	1,249,886	800,081		2,049,967	
231	Elderly & Handicapped Transportation	217,095	218,112	231,339	234,621	225,028	169,200	55,828		225,028	
240	Wildlife Habitat	-	-	760	760	760	760	-		760	
241	State Aid Forestry Fund	1,488	2,640	5,000	5,000	5,000	5,000	-		5,000	
242	State Aid Snowmobile Trails	150,862	191,545	101,280	101,280	101,280	101,280	-		101,280	

		1	2	3	4	5	7		8	9
		Expenditures 2022	Expenditures 2023	Estimated Expenditures 2024	Adopted Budget 2024	Requested Budget 2025	Funded By		Executive Recommends 2025	Adopted Budget 2025
							Non-Levy Request 2025	Levy Request 2025		
A/C #	EXPENDITURES Account Description									
243	Forestry Projects	-	-	-	-	-	-	-	-	-
244	State Aid ATV Trails	200,365	109,199	83,500	83,500	103,580	103,580	-	103,580	-
801-00	Dog License	878	878	23,000	23,000	21,000	21,000	-	21,000	-
803-29	Wildlife Damage	32,728	32,436	30,000	30,000	30,000	30,000	-	30,000	-
	Total Special Revenue Funds	23,270,775	25,416,809	26,080,227	26,130,142	28,241,819	18,435,240	9,806,579	28,241,819	-
DEBT SERVICE FUNDS										
303	GO State Trust Fund - WTE AGRS	-	-	414,626	414,626	414,626	-	414,626	414,626	-
304	GO Highway Facility Bonds 2020B	2,084,552	1,586,919	1,580,319	1,580,319	1,581,869	-	1,581,869	1,581,869	-
305	Honeywell HVAC Upgrade - UWEC-BC	658,170	-	-	-	-	-	-	-	-
309	Judicial Center Refinancing 2020A	809,932	-	-	-	-	-	-	-	-
310	Electrical Gen Bonds Series 2010A	272,350	-	-	-	-	-	-	-	-
	Total Debt Service Funds	3,825,004	1,586,919	1,994,945	1,994,945	1,996,495	-	1,996,495	1,996,495	-
CAPITAL OUTLAY										
401	Sheriff Dept Sally Port Expansion	-	10,564	422,575	-	-	-	-	-	-
402	CDBG CV Program Bldg-Salvation Army	-	277,975	132,300	-	-	-	-	-	-
403	American Rescue Plan Act	856,511	1,925,846	903,341	-	-	-	-	-	-
404	Capital Improvement Capital Outlay	1,320,416	1,298,986	2,187,925	2,187,925	2,280,000	371,000	1,909,000	2,280,000	-
405	Highway Facility Construction	14,823,494	3,635,794	903,375	-	-	-	-	-	-
	Total Capital Outlay	17,000,421	6,860,626	3,994,641	2,187,925	2,280,000	371,000	1,909,000	2,280,000	-
701	INTERNAL SERVICE FUND - HIGHWAY									
531XX	Admin/Ops Mgr/Engineer/Radio/Liability	673,545	702,975	734,194	742,131	731,275	125,270	606,005	731,275	-
532XX	Operation of Pits, Quarries & Bituminous	3,316,010	3,673,590	3,580,904	3,935,820	4,078,220	4,078,220	-	4,078,220	-
53281	Equipment Purchases	1,127,450	1,127,861	1,446,893	1,332,000	1,288,000	156,000	1,132,000	1,288,000	-
53311	CTHS Routine Maintenance	1,596,992	1,639,681	1,975,000	1,361,544	1,663,168	961,353	701,815	1,663,168	-
53312	CTHS Routine Maintenance - Signs	127,124	126,225	130,313	120,000	120,000	-	120,000	120,000	-
53313	County Bridges	54,973	42,678	44,295	65,000	60,000	-	60,000	60,000	-
53314	Winter Maintenance - Snow & Ice	1,510,861	1,329,605	1,255,400	1,302,044	1,422,264	892,264	530,000	1,422,264	-
53321-22	STHS Maintenance	1,869,680	1,849,136	1,599,927	1,639,580	1,540,420	1,540,420	-	1,540,420	-
53330-53331	Municipal Work	5,132,669	4,974,400	4,800,000	4,800,000	4,950,000	4,950,000	-	4,950,000	-
53351	Federal Aid Road Construction	759,491	769,336	346,000	346,000	-	-	-	-	-
53383	CHI/LRIP Projects	784,567	-	1,524,457	2,294,116	500,000	500,000	-	500,000	-
53385	County Aid Bridges	259,395	234,581	270,000	270,000	270,000	70,000	200,000	270,000	-
534XX	County Road Construction	1,835,046	2,190,441	1,801,820	1,801,820	1,650,319	700,000	950,319	1,650,319	-
59210	Indirect Costs	267,580	235,594	311,722	311,722	365,903	-	365,903	365,903	-
	Total Internal Service Fund	19,315,383	18,896,103	19,820,925	20,321,777	18,639,569	13,973,527	4,666,042	18,639,569	-
703	ENTERPRISE FUND - Waste To Energy									
	Salaries & Fringe Benefits	1,611,425	1,868,604	1,876,000	1,876,000	1,873,950	1,873,950	-	1,873,950	-
	Repairs and Maintenance	657,012	381,676	625,557	625,557	857,262	857,262	-	857,262	-
	Ash Displ/Flue Gas, Analysis, By-Pass, E-Waste	890,738	1,316,907	888,000	888,000	882,000	882,000	-	882,000	-

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2022	Expenditures 2023	Estimated Expenditures 2024	Adopted Budget 2024	Requested Budget 2025	Funded By			Executive Recommends 2025	Adopted Budget 2025
							Non-Levy Request 2025	Levy Request 2025			
	Depreciation	166,966	194,306	450,000	450,000	520,000	520,000	-		520,000	
	All other expenses	550,757	564,542	484,800	484,800	543,100	543,100	-		543,100	
	Indirect Costs Payable to G/F	93,033	89,923	85,563	85,563	79,548	79,548	-		79,548	
	New Equipment Purchases	80,000	1,759,698	-	-	-	-	-		-	
	Debt Service	3,033	-	-	-	-	-	-		-	
	Total Enterprise Fund	4,052,964	6,175,655	4,409,920	4,409,920	4,755,860	4,755,860	-		4,755,860	-
	GRAND TOTAL EXPENDITURES	87,461,506	80,537,763	80,651,448	79,452,242	81,156,717	39,552,949	41,603,768		81,156,717	-