



BARRON COUNTY BOARD OF SUPERVISORS

Monday, May 19, 2025 - 5:00 p.m.

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

Link to View Meeting: <http://youtube.com/c/BarronCountyMeetings>
Live streaming of the meeting will begin at 5:00 p.m.

AGENDA

1. Call to Order
2. Roll Call – Public Notification
3. Invocation and Pledge of Allegiance
4. Special Matters and Announcements (Non-Action Items)
5. Approve Agenda
6. Approve Minutes of April 15, 2025
7. Public Comment (*Prior Registration with County Clerk Required / Maximum Allotted Time is 3 Minutes*)
8. Rules & Procedures, Open Meetings and Public Records Update
9. Health Insurance Update – Tim Deaton, The Horton Group
10. Resolution – Adopting Zoning Committee Recommendation to Deny Petition for Rezoning – Kevin P. & Robin C. Tripp)
11. Resolution – In Support for Increasing Base Funding for County Conservation Staffing to \$20.2 Million
12. Resolution – Authorizing Expenditure Authority American Rescue Plan Act (ARPA) Dollars for EZ Kayak Launch and Dock – Red Cedar River, Not to Exceed \$12,563
13. American Rescue Plan Act (ARPA) Expenditures
14. Report from County Administrator
 - a. Quarterly Financials
 - b. Disbursement Data
15. Appointments
 - a. Solid Waste Management Board – Reappoint Bob Rogers and Fran Langman (*3 Year Term*)
 - b. Housing Authority – Reappoint Carol Moen (*5 Year Term*)
16. Claims, Petitions & Correspondence
17. Suggestions for Future Agenda Items
18. Adjournment

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



BARRON COUNTY BOARD OF SUPERVISORS

TUESDAY, APRIL 15, 2025 – 9:00 AM

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

MINUTES

PRESENT IN PERSON: Bob Anderson (Departed at 10:25AM), Patti Anderson, John Banks, Karolyn Bartlett, Randy Cook Sr, Bill Effertz (Arrived at 9:08AM), Pam Fall, Craig Fowler, Jim Gores, Bun Hanson, Dana Heller, Dennis Jenkins, Amanda Kohnen, Kathy Krug, Audrey Kusilek (Departed at 9:42AM), Fran Langman, Carol Moen (Arrived at 9:13AM), Roberta Mosentine, 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.

CALL TO ORDER: Chair Okey called the meeting to order at 9:00AM.

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 Eric Buhrow from the Immanuel Baptist Church located in Rice Lake.

PLEDGE OF ALLEGIANCE: Recited.

SPECIAL MATTERS AND ANNOUNCEMENTS (NON-ACTION ITEMS): Sheriff Fitzgerald spoke regarding the 980 placement and public concerns brought up at previous County Board meetings. He also spoke about the working relationships between the Sheriff's Department and the police departments within the County and answered questions from the Board. Administrator French asked all County Board Supervisors to complete the IT training received in their email, thanked County Board Supervisors for attending the annual town day at the Highway facilities, invited the public to attend a Ladies Highway Department Open House hosted by Supervisor Mosentine on April 28th and thanked those for hosting the Men's Shed program at the Highway facilities. Administrator French also noted a change in the working for the Awarding of the Sale of \$4,950,000 General Obligation Corporate Bonds, Series 2025A Resolution.

Supervisor Effertz arrived at 9:08AM.

APPROVE AGENDA: Motion: (Heller/Olson) to approve. Carried with 27 Yes and 2 Absent: McCready & Moen.

Supervisor Moen arrived at 9:13AM.

APPROVE MINUTES OF MARCH 17, 2025: Motion: (Cook/Langman) to approve. Carried with 28 Yes and 1 Absent (McCready).

PUBLIC COMMENT: None at this time.

2025-10 RESOLUTION – AWARDING THE SALE OF \$4,950,000 GENERAL OBLIGATION CORPORATE BONDS, SERIES 2025A: Administrator French noted the bonds were sold at a premium and the resolution will be updated to reflect the changes in savings to the County. Sean Lentz reviewed the bond sale that was conducted yesterday morning with the winning bid being awarded to the Bank of Oklahoma at 4.14% and asked the Board for approval. Lentz also answered questions from the Board. **Motion: (Kusilek/Thompson)** to approve. Carried with 28 Yes and 1 Absent: McCready.

2025-11 RESOLUTION – AUTHORIZING CONTRACT WITH MARKET AND JOHNSON FOR THE BARRON COUNTY SECURE SALLY PORT AND PROFESSIONAL VISITATION ADDITION TO THE BARRON COUNTY JUSTICE CENTER, HIGHWAY 25 NORTH, BARRON, WISCONSIN FOR \$1,767,898.00: Administrator French asked for a change on the resolution which strikes “Market & Johnson” line #2 on page 31 to be replaced by “BOK Financial Securities Incorporated.” **Motion: (Hanson/Langman)** to approve. Discussion. Carried with 28 Yes and 1 Absent: McCready.

2025-12 RESOLUTION – FINAL BUDGET ADJUSTMENT(S) TO CLOSE 2024 ACCOUNTS: **Motion: (Cook/Rogers)** to approve. Carried with 28 Yes and 1 Absent: McCready.

2025-13 RESOLUTION – AUTHORIZING TRANSFER OF \$64,650.78 FROM THE 2025 BARRON COUNTY CONTINGENCY FUND FOR DEPUTY COUNTY CLERK POSITION: **Motion: (P. Anderson/Gores)** to approve. Carried with 28 Yes and 1 Absent: McCready.

2025-14 RESOLUTION – AUTHORIZING ROOF REPLACEMENT AT UNIVERSITY OF WISCONSIN EAU CLAIRE BARRON COUNTY CAMPUS STUDENT CENTER AND GYMNASIUM WITH USE OF AMERICAN RESCUE PLAN ACT (ARPA) FUNDS: **Motion: (Cook/Rogers)** to approve. Carried with 28 Yes and 1 Absent: McCready.

2025-15 RESOLUTION – AUTHORIZING \$50,000 OF TECHNOLOGY IMPROVEMENTS TO THE PROPOSED NEW SECURE SALLY PORT EXPANSION AND THE BARRON COUNTY JUSTICE CENTER WITH USE OF AMERICAN RESCUE PLAN ACT (ARPA): **Motion: (Moen/Olson)** to approve. Discussion. Carried with 28 Yes and 1 Absent: McCready.

2025-16 RESOLUTION – 2025 WORK ZONE AWARENESS WEEK IN BARRON COUNTY: **Motion: (Hanson/Langman)** to approve. Carried with 28 Yes and 1 Absent: McCready.

2025-17 RESOLUTION – SUPPORTING FEDERAL BIPARTISAN LEGISLATION EXPANDING DIRECT PRIMARY CARE ACCESS: **Motion: (Mosentine/Olson)** to approve. Supervisor Vaughn requested the County Clerk to forward the resolution to Senator Jesse James. Carried with 28 Yes and 1 Absent: McCready.

2025-3 - ORDINANCE – TO AMEND PARKS & RECREATION ORDINANCE TO ALLOW ATV/UTV USAGE: **Motion: (Effertz/Kohnen)** to approve. Carried with 28 Yes and 1 Absent: McCready.

2025-4 ORDINANCE – REPEALING AND RECREATING SECTION 50 OF THE BARRON COUNTY CODE OF ORDINANCES REGARDING TAXATION: **Motion: (Heller/Turcott)** to approve. Carried with 28 Yes and 1 Absent: McCready.

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

REPORT FROM COUNTY ADMINISTRATOR

A. FINAL STRATEGIC PLAN WORK GROUP DOCUMENT: Included in the packet.

CLAIMS, PETITIONS & CORRESPONDENCE: None at this time.

SUGGESTIONS FOR FUTURE AGENDA ITEMS:

1. Tim Deaton from the Horton Group – 2026 Self-Funded Health Insurance Plan (Closed Session)
2. Review County Board Rules & Procedures
3. Presentation from WestCap

NEXT MEETING DATE: Monday, May 19, 2025 at 5:00PM at the Government Center located in Barron.

Supervisor Kusilek departed at 9:42AM.

CLOSED SESSION – PETITION FOR JUDICIAL REVIEW OF PUBLIC SERVICE COMMISSION'S DECISION REGARDING MAPLE GROVE SOLAR: Motion: (Bartlett/Hanson) for the County Board of Supervisors to go into closed session pursuant to Section 19.85(1)(e) for the purpose of deliberating or negotiating purchase of public property, investing public funds, other specific business or whenever competitive or bargaining reasons require a closed session and 19.85(1)(g) for the purpose of conferring with legal counsel with respect to current or potential litigation to include all County Board Supervisors, Administrator French, Corporation Counsel Muench, IT Director Peterson and Sean Lentz. Carried with 27 Yes, 1 Abstain: Kusilek and 1 Absent: McCready.

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

Supervisor R. Anderson departed at 10:25AM.

Motion to Return to Open Session by Supervisor Olson, Second Supervisor Hanson, Carried.
10.28am we are back in Open Session

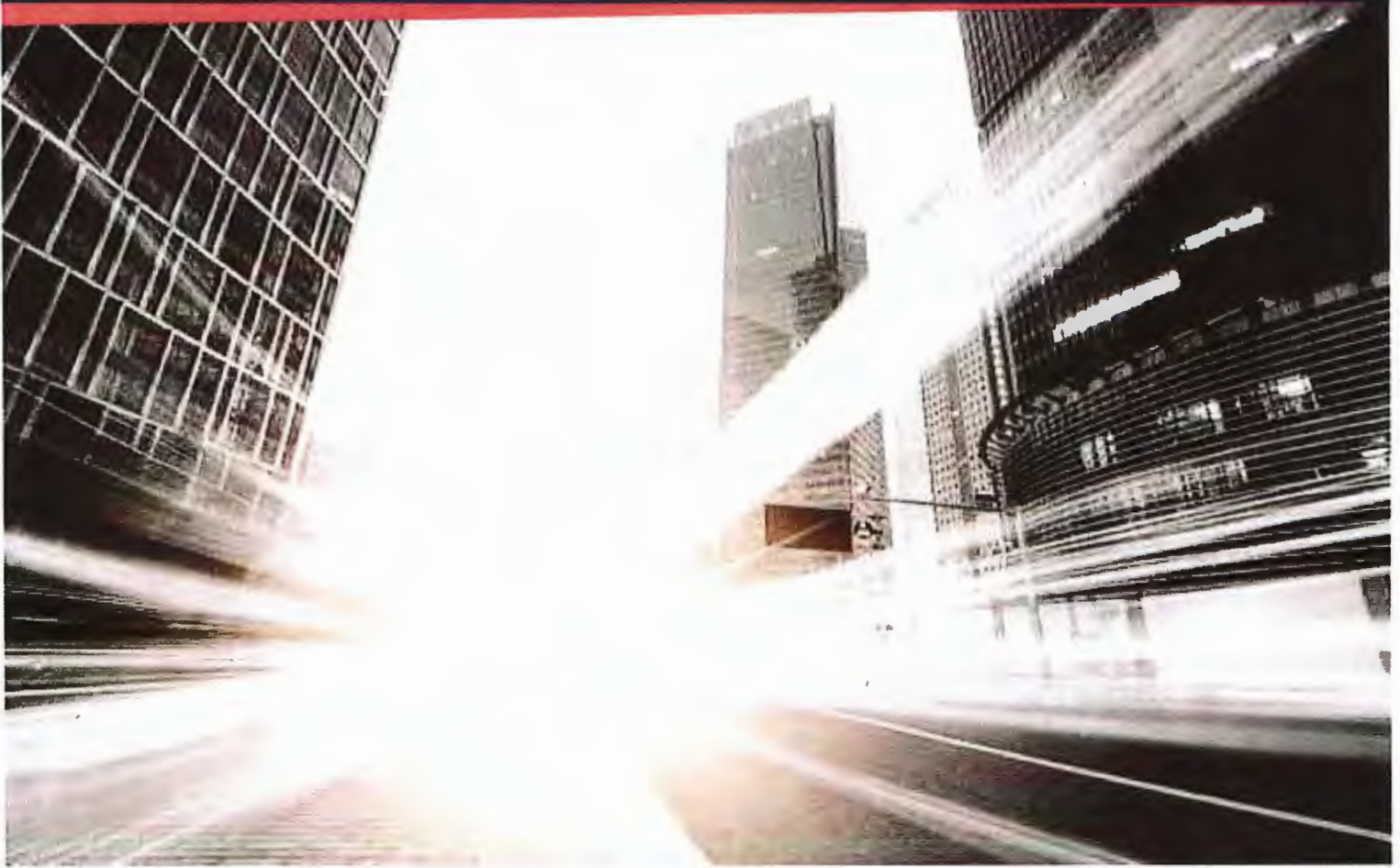
Motion Supervisor Bartlett, Second Supervisor Rogers to confirm the action taken by the Executive Committee to file the Petition for Judicial Review and authorize Attolles Law to continue with negotiations with Maple Grove Solar to conclude a Joint Developer's Agreement. Carried

Adjourn: Declared Adjourned by Unanimous Consent by County Board Chair Okey at 10.30am

Respectfully Submitted,
Jessica Hodek, County Clerk

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

Barron County



Prepared for:



May 2025

Agenda

Barron County – May 2025

- 2024 Medical Reporting
- 2025 YTD Medical Reporting
- 2026 Preliminary Budget Projection
- Monthly Rx 'n Go & Rx 'n Go Beyond Utilization
- 2024 Optimed Savings Analysis

Barron County

Medical Loss Ratio Report, Paid 1/1/2024 - 12/31/2024

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

Fixed Fees		
Anthem Administration Fee	\$45.58	PEPM
PBA Administration Fee	\$31.00	PEPM
Spec EE Stop Loss Premium	\$297.46	PEPM
Spec FAM Stop Loss Premium	\$757.70	PEPM
Aggregate Stop Loss Premium	\$6.08	PEPM
Employee Transplant Premium	\$8.51	PEPM
Family Transplant Premium	\$21.35	PEPM
Gene Therapy Premium	\$1.99	PEPM

Funding Rates	
Employee Only	\$994.14
Family	\$2,484.17

Plan Experience

2024		Fixed Costs				Variable Costs					Total Cost		Enrollment				Funding & Loss Ratio		
Month	Medical Administration Premiums + Discount Share	Stop Loss and Gene Therapy Premiums	Transplant Premiums	Total Fixed Costs	Medical Paid Claims	Prescription Drug Claims	OptiMed Monthly Costs	Rx 'n Go Monthly Costs	Reimbursed	Pharmacy Rebates	Total Variable Cost	Total Plan Cost	EE Contracts	EESP Contracts	EECH Contracts	FAM Contracts	Total Contracts	Total Plan Monthly Funding	Monthly Loss Ratio
Jan 2024	\$11,100.75	\$171,938.26	\$4,800.04	\$187,839.05	\$358,653.56	\$67,394.43	\$40,305.41	\$14,925.13	(\$3,327.29)	\$0.00	\$477,741.33	\$665,580.38	69	46	23	128	266	\$557,977.15	119.9%
Feb 2024	\$13,285.46	\$172,243.79	\$4,808.65	\$190,337.90	\$342,953.55	\$12,722.14	\$14,405.23	\$20,533.40	(\$457,124.51)	\$0.00	\$-66,610.19	\$123,827.71	70	45	23	129	267	\$558,971.29	101.9%
Mar 2024	\$12,887.30	\$172,243.79	\$4,808.65	\$189,939.74	\$414,037.63	\$90,240.93	\$42,836.38	\$21,817.90	(\$380,281.72)	\$0.00	\$8,651.12	\$198,590.86	70	43	23	131	267	\$558,971.29	135.8%
Apr 2024	\$11,859.82	\$172,398.50	\$4,812.78	\$189,071.10	\$445,946.83	\$108,737.87	\$18,982.84	\$20,104.83	(\$308,114.89)	\$0.00	\$285,659.48	\$474,730.58	68	43	23	132	266	\$559,467.18	139.9%
May 2024	\$15,270.10	\$173,184.27	\$4,834.13	\$193,288.50	\$516,213.22	\$128,857.70	\$36,637.87	\$35,869.33	(\$38,559.23)	\$0.00	\$678,818.99	\$872,087.49	68	43	22	134	267	\$561,951.35	162.1%
Jun 2024	\$10,676.19	\$172,704.03	\$4,821.39	\$188,201.61	\$338,517.64	\$79,020.77	\$16,000.03	\$17,583.96	(\$225,225.04)	(\$17,523.13)	\$208,374.23	\$396,675.84	69	43	24	131	267	\$560,461.32	114.1%
Jul 2024	\$14,361.51	\$171,478.02	\$4,787.30	\$190,626.83	\$579,345.17	\$95,125.83	\$25,275.35	\$24,881.97	(\$306,379.50)	\$0.00	\$415,248.82	\$605,675.65	70	43	23	130	266	\$556,487.12	164.5%
Aug 2024	\$14,725.62	\$174,695.81	\$4,876.83	\$194,298.26	\$421,590.77	\$62,072.46	\$25,044.22	\$19,123.57	(\$192,631.85)	\$0.00	\$335,199.37	\$529,497.63	68	45	24	132	269	\$566,919.69	127.4%
Sep 2024	\$9,910.41	\$176,382.06	\$4,923.66	\$191,216.13	\$343,371.23	\$130,343.57	\$26,762.34	\$27,269.45	(\$153,975.84)	(\$29,733.88)	\$344,037.07	\$535,253.20	66	47	24	133	270	\$572,383.92	125.6%
Oct 2024	\$12,176.17	\$178,679.37	\$4,987.71	\$195,843.25	\$337,364.54	\$154,027.32	\$15,824.32	\$26,722.42	(\$274,522.25)	\$0.00	\$259,416.35	\$455,259.60	66	51	25	131	273	\$579,836.43	125.9%
Nov 2024	\$11,760.81	\$180,060.09	\$5,025.93	\$196,846.83	\$242,609.25	\$124,855.52	\$42,642.32	\$16,832.48	(\$204,220.86)	\$0.00	\$222,718.89	\$419,565.52	63	52	25	133	273	\$584,306.52	106.8%
Dec 2024	\$10,726.59	\$180,825.86	\$5,047.28	\$196,599.73	\$381,941.34	\$176,651.56	\$1,925.22	\$22,815.83	(\$1,973.86)	(\$19,883.38)	\$462,676.91	\$659,276.64	63	52	24	135	274	\$586,790.69	132.9%
2024 Totals	\$148,740.53	\$2,096,813.88	\$58,634.35	\$2,304,088.73	\$4,722,646.73	\$1,229,850.10	\$306,641.73	\$248,480.25	(\$2,729,846.05)	(\$105,840.31)	\$3,632,032.37	\$5,936,121.10	810	653	283	1678	3225	\$6,804,523.95	87.2%
% of Total Cost	2.51%	35.32%	0.99%	38.81%	79.56%	29.72%	5.17%	4.52%	-45.98%	-2.80%	61.19%	100.00%							

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

Pending Reimbursements as of 12/31/2024: \$180,196.70

Key Indicators

Average EE Enrollment	68
Average EESP Enrollment	46
Average EECH Enrollment	24
Average FAM Enrollment	132
Average Total Enrollment	269

Total Plan Costs	\$5,936,121.10
Plan Funding	\$6,804,523.95
Dollar Difference	\$868,402.85
Loss Ratio	87.2%

Fixed Costs per Employee per Year	\$8,573.35
Variable Costs per Employee per Year	\$13,514.54
Total Costs per Employee per Year	\$22,087.89

Barron County

Medical Loss Ratio Report, Paid 1/1/2025 - 12/31/2025

Report Parameters	
Medical Administrator	Anthem/PBA
Prescription Drug Administrator	CarlsonRy
Reinsurance Carrier	Anthem
Specific Stop-Loss Deductible	\$100,000
Stop Loss Contract	12/18

Fixed Fees		
Anthem Administration Fee	\$45.88	PEPM
PBA Administration Fee	\$32.00	PEPM
Spec EE Stop Loss Premium	\$533.88	PEPM
Spec FAM Stop Loss Premium	\$533.88	PEPM
Aggregate Stop Loss Premium	\$7.38	PEPM
Employee Transplant Premium	\$9.90	PEPM
Family Transplant Premium	\$24.55	PEPM
Gene Therapy Premium	\$4.75	PEPM

Funding Rates	
Employee Only	\$1,941.56
Family	\$2,602.66

Plan Experience

2025		Fixed Costs				Variable Costs						Total Cost		Enrollment				Funding & Loss Ratio		
Month	Medical Administration Premiums + Discount Share	Stop Loss and Gene Therapy Premiums	Samartian Fund	Transplant Premiums	Total Fixed Costs	Medical Paid Claims	Prescription Drug Claims	OptiMed Monthly Costs	Rx's Go Monthly Costs	Reimbursed	Pharmacy Rebates	Total Variable Cost	Total Plan Cost	EE Contracts	EEEP Contracts	EECH Contracts	FAM Contracts	Total Contracts	Total Plan Monthly Funding	Monthly Loss Ratio
Jan 2025	\$14,760.49	\$149,633.41	\$4,583.33	\$5,828.30	\$174,805.53	\$401,610.35	\$89,798.09	\$28,622.42	\$27,510.21	(8,104,387.85)	\$0.00	\$381,293.47	\$555,089.00	63	53	25	134	275	\$617,382.20	117.0%
Feb 2025	\$14,201.10	\$148,356.87	\$4,583.33	\$5,768.90	\$179,910.20	\$352,330.31	\$88,818.92	\$3,512.10	\$52,918.61	(82,962.72)	\$0.00	\$494,617.22	\$665,527.42	57	54	26	132	269	\$611,132.84	109.4%
Mar 2025	\$15,789.18	\$149,623.91	\$4,583.33	\$5,637.60	\$175,634.22	\$408,189.65	\$94,966.40	\$29,364.04	\$80,391.99	(8,488,298.42)	(864,486.33)	\$61,127.34	\$238,661.56	59	56	27	131	273	\$618,421.28	127.7%
Apr 2025																				
May 2025																				
Jun 2025																				
Jul 2025																				
Aug 2025																				
Sep 2025																				
Oct 2025																				
Nov 2025																				
Dec 2025																				
2025 Totals	\$44,758.77	\$445,814.18	\$13,750.00	\$17,435.00	\$521,548.96	\$1,163,130.32	\$273,583.41	\$61,498.56	\$180,820.81	(8,517,303.74)	(864,486.33)	\$937,038.63	\$1,456,567.99	179	163	78	337	817	\$1,846,936.32	79.0%
% of Total Cost	3.07%	30.55%	0.94%	1.20%	35.76%	79.74%	18.78%	4.32%	11.03%	-45.68%	-4.42%	64.24%	100.00%							

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

Pending Reimbursements as of 3/31/2025: \$32,134.52

Key Indicators

Average EE Enrollment	60
Average EESP Enrollment	54
Average EECH Enrollment	26
Average FAM Enrollment	132
Average Total Enrollment	272

Total Plan Costs	\$1,456,567.99
Plan Funding	\$1,846,936.32
Dollar Difference	\$388,368.33
Loss Ratio	79.0%

Fixed Costs per Employee per Year	\$7,660.48
Variable Costs per Employee per Year	\$13,763.10
Total Costs per Employee per Year	\$21,423.57

Barron County

2026 PEPY Pre-Renewal Projection

2022-2025 Claims PEPY*	\$20,406.53
Administration (Estimated +3.00% Renewal)	\$401.21
Network Access Discount Share (2% of In-Network Savings)	\$218.90
Rx Admin Fees	\$30.92
Stop Loss (Estimated +15.00% Specific Renewal, +5.00% Aggregate Renewal)	\$7,443.32
Transplant (Estimated +5.00% Renewal)	\$269.44
Amwins Gene Therapy (Estimated +0.00% Renewal)	\$57.00
2026 Projected Total PEPY Plan Costs	\$28,827.32
2026 Projected Expenses	\$7,869,857
2025 Budgeted	\$7,421,055
Projected 2026 Increase (%)	6.05%
Projected 2026 Increase (\$)	\$448,802

*PEPY: Per Employee per Year

Barron County

2026 PEPM Renewal Projection

	Experience Period 4/1/2022 - 3/31/2023	Experience Period 4/1/2023 - 3/31/2024	Experience Period 4/1/2024 - 3/31/2025
(1) Group Specific Claims	\$5,399,448	\$6,045,443	\$6,745,726
(2) Stop Loss Reimbursements	(\$1,582,115)	(\$2,191,267)	(\$2,596,538)
(3) Additional Liability on Claims \$50,000+ from Specific Change	\$815,307	\$929,036	\$453,345
(4) Claims with Catastrophic Removed	\$4,632,640	\$4,783,213	\$4,602,533
(5) Medical Trend +8.0%	1.31	1.21	1.14
(6) Adjusted Claims, Trended to Rating Period	\$6,064,733	\$5,798,012	\$5,266,093
(7) Plan/Network Change Adjustment	1.00	1.00	1.00
(8) Claims with Plan/Network Adjustment	\$6,064,733	\$5,798,012	\$5,266,093
(9) Employee Months (# of Employees * # months in experience period)	3064	3172	3242
(10) Projected PEPM Claim Rate	\$1,979.35	\$1,827.87	\$1,624.33
(11) Weight	10.00%	20.00%	70.00%
(12) Weighted PEPM Claim Rate	\$197.94	\$365.57	\$1,137.03
(13) Combined Projected PEPM Claim Rate	\$1,700.54		



Rx 'n Go Utilization Summary

Barron County

For the Periods 3/1 - 3/31 and 1/1 - 3/31

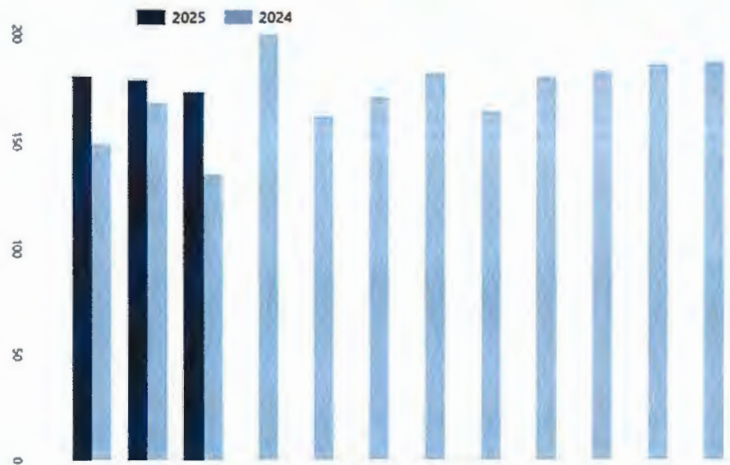
Prescription Drug Summary	March		YTD (1/1 - 3/31)		
	2025	2024	2025	2024	% Change
Mail Order Prescriptions	172	134	530	449	18%
Unique Users	95	78	165	144	15%
Total Rx 'n Go Cost	\$14,276.99	\$16,167.90	\$52,095.81	\$39,076.43	33%
Estimated Member Savings*	\$2,141.55	\$2,425.19	\$7,814.37	\$5,861.46	
Estimated Plan Savings**	\$2,855.40	\$3,233.58	\$10,419.16	\$7,815.29	

Prescriptions by Month

Avg Scripts / Month

2025 : 177

2024 : 171



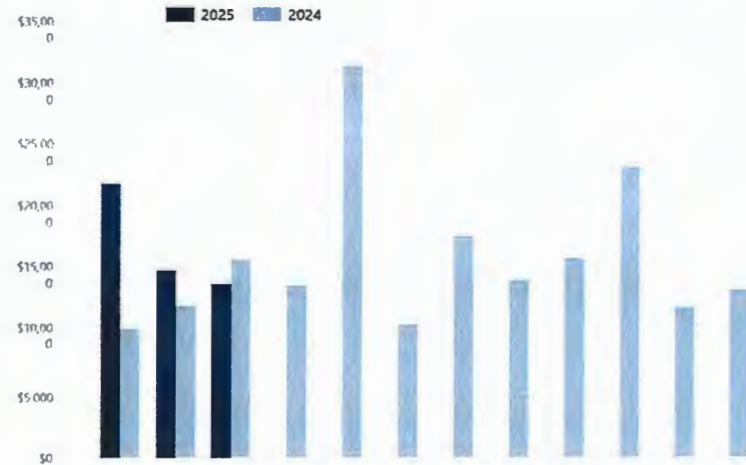
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2025	180	178	172									
2024	148	167	134	199	161	170	181	163	179	182	185	186

Rx 'n Go Cost by Month

Avg Cost / Month

2025 : \$17,365

2024 : \$16,230



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2025	\$22,4	\$15,3	\$14,2									
2024	\$10,5	\$12,4	\$16,1	\$14,0	\$32,0	\$10,8	\$18,1	\$14,4	\$16,3	\$23,7	\$12,2	\$13,7

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

*Estimated member savings based on per-person average 15% annual plan savings. **Estimated savings based on group average 20% annual plan savings.

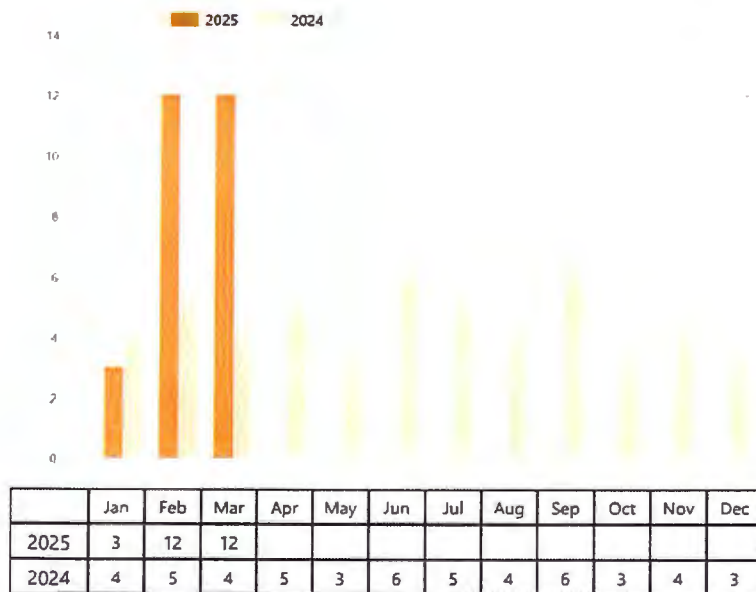


Rx 'n Go Beyond Utilization Summary

Barton County					
For the Periods 3/1 - 3/31 and YTD (1/1 - 3/31)					
Prescription Drug Summary	March		YTD (1/1 - 3/31)		
	2025	2024	2025	2024	% Change
Mail Order Prescriptions	12	4	27	13	108%
Unique Users	9	4	16	9	78%
Total Rx 'n Go Beyond Cost	\$66,115.00	\$5,650.00	\$108,725.00	\$18,200.00	497%
Estimated Member Savings*	\$3,305.75	\$282.50	\$5,436.25	\$910.00	
Estimated Plan Savings**	\$26,446.00	\$2,260.00	\$43,490.00	\$7,280.00	

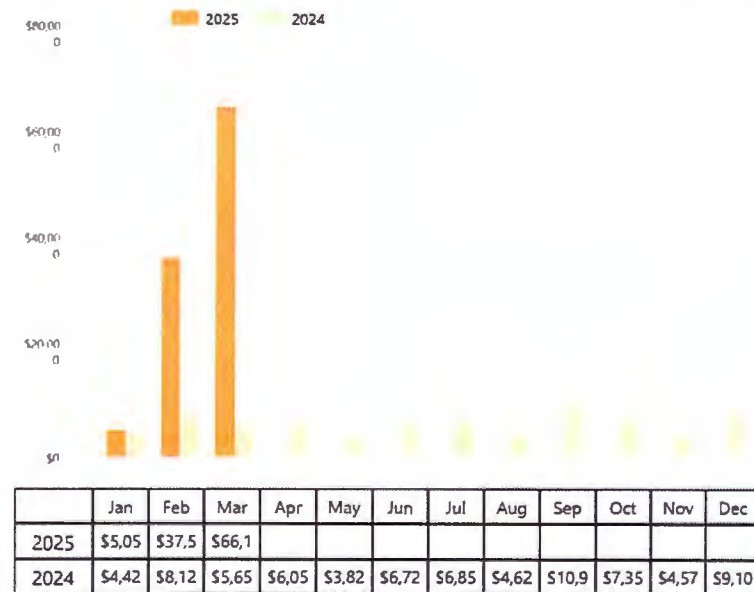
Prescriptions by Month

Avg Scripts / Month
2025 : 9
2024 : 4



Rx 'n Go Beyond Cost by Month

Avg Cost / Month
2025 : \$36,242
2024 : \$6,521



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

*Estimated member savings based on per-person average 5% annual plan savings. **Estimated savings based on group average 40% annual plan savings.

Barron County - CO Plan Performance

Highlights

Your Total Plan Pay was \$306,642

Your Total Client Savings was \$222,183



PLAN PERFORMANCE - GLOBAL SUMMARY

Total Cost

Total Plan Pay	\$306,642
Total HP Admin Plan Pay	\$0
Average Cost Per Claim	\$5,197.32

Plan Savings

HP Admin Savings	\$0	Plan Elected Programs Savings	\$222,183
Non-HP Admin Savings	\$222,183	Contracted Discount Savings	\$-0
Total Client Savings		\$222,183	

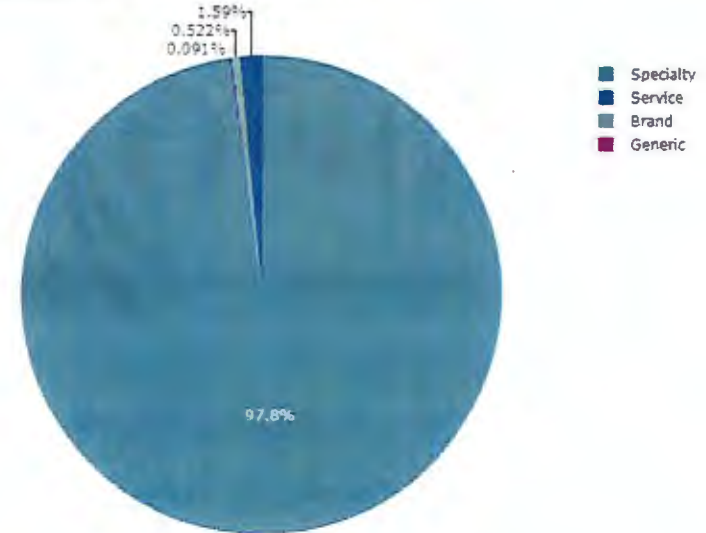
Claims Information

Total # Claims	59
# HP Admin Claims	0
# Specialty Claims	42
# Non-Specialty Brand Claims	3
# Generic Claims	1
Generic Dispensing Rate	1.69%

Utilizer Information

# of Utilizers	6
----------------	---

Brand/Gen/Spec by Percent of Total Plan Pay



Total Plan Pay by Brand/Gen/Spec

Brand/Gen/Spec	Plan Pay	Plan Pay Percent
Specialty	\$299,887	97.80%
Service	\$4,875	1.59%
Brand	\$1,601	0.52%
Generic	\$279	0.09%
Total of Above:	\$306,642	100.00%

Notes

- Information pertaining to the current quarter/month may be incomplete.
- HP Admin Drugs = Health Provider Administered Drugs
- See below for a breakdown of your Elected Program Savings

**BARRON COUNTY RESOLUTION NO. 2025 –
Kevin P. & Robin C. Tripp**

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

**ADOPTING ZONING COMMITTEE RECOMMENDATION TO DENY
PETITION FOR REZONING**

WHEREAS, Kevin P. & Robin C. Tripp, owners, filed a Petition to rezone certain property in Barron County; and

WHEREAS, upon public notice, including notice to the town clerk of the town wherein the subject property is located, the Zoning Committee held a public hearing on **May 7, 2025,** to consider the aforementioned Petition for rezoning; and

WHEREAS, upon the testimony and evidence presented at the public hearing, including the staff report of the Zoning Department, the Zoning Committee has recommended that the aforementioned Petition for rezoning be denied; and

WHEREAS, the Zoning Committee has submitted a report to the County Board specifying it's reasons for recommending denial of the aforementioned Petition for rezoning; and

WHEREAS, the County Board thinks that the reasons for denial specified by the Zoning Committee, represent a full and reasonable consideration of all information presented to the committee, and the applicable standards that must be applied to the above-named Petitioner's rezoning request.

WHEREAS, this resolution was approved by the Zoning Committee on May 7, 2025 on a vote of 4:0, with Rogers, Thompson, Jenkins and Kusilek, all voting in favor, 0 against and Cook abstaining.

NOW, THEREFORE, BE IT RESOLVED, that the County Board of Supervisors concurs with and hereby does adopt the Zoning Committee's recommendation for denial of the aforementioned Petition for rezoning.

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

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

FINDINGS OF FACT:

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

Filing Date: February 5, 2025

File # 032-0900-18-000 – RZ2025-2

Hearing Date: May 7, 2025

Agent: **Walt Organ**

Owner: Kevin P. & Robin C. Tripp – 2092 28th Avenue, Rice Lake, WI 54868
(Name and Address)

1. The applicant is the owner/lessee/mortgagee of the following described property, which is the subject of the petition to rezone the following: SE-SE Ex Hwy ROW in 509/248, consisting of 39.44 acres, located in Section 9, T36N, R11W.
2. Town of Oak Grove, Barron County, Wisconsin.
3. The present use of the property is: wooded land.
4. The applicant requests to rezone from the Ag-1 district to the Ag-2 district.
5. Section 17.81(3)(b)1 of the Ordinance whereas a petition for rezoning an area zoned for exclusive agricultural use (A-1) may be approved only if it is determined that:

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

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

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

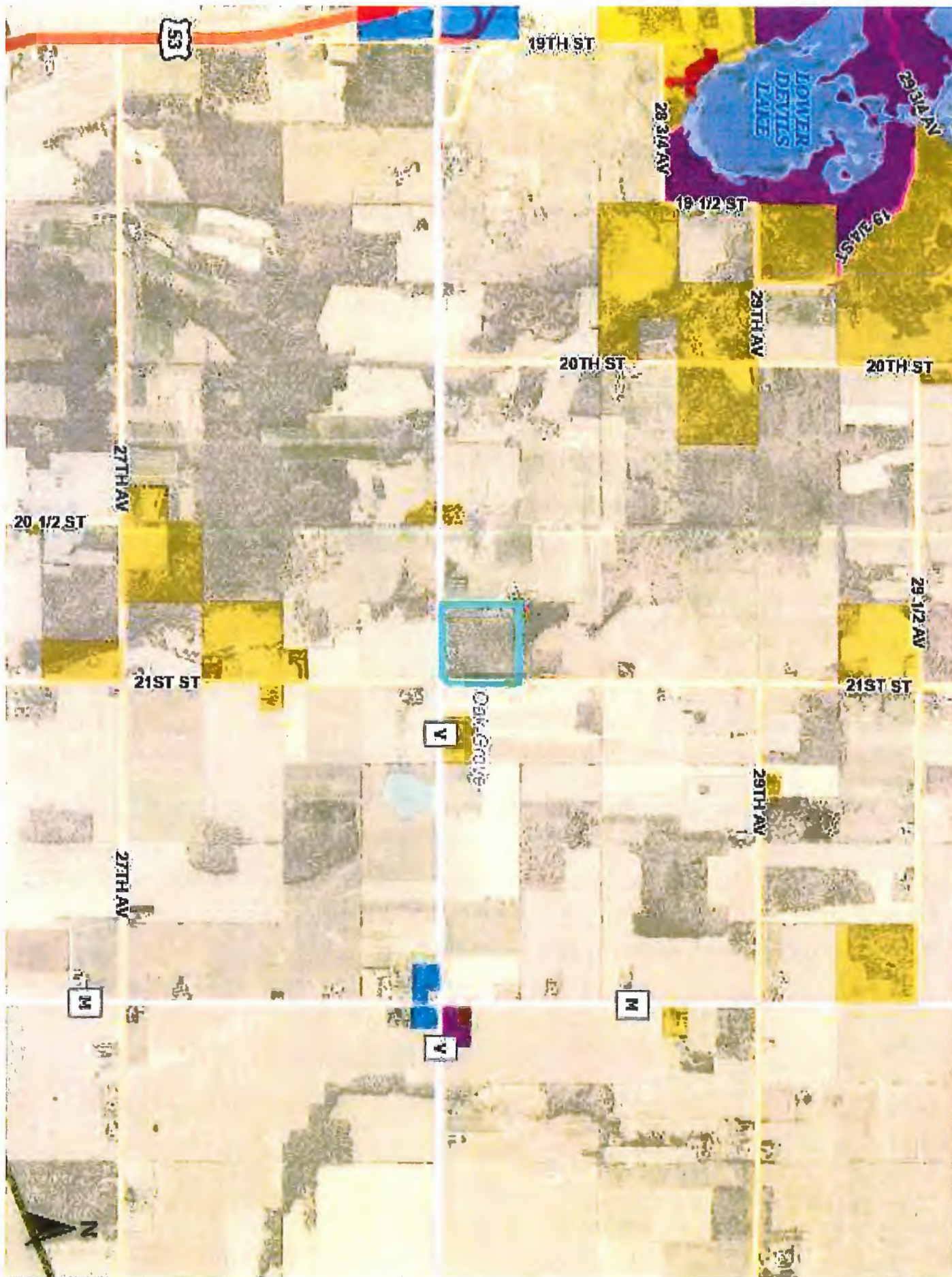
Barron County Zoning Committee:

Signed: _____
Committee Chairperson

Attest: _____
Committee Secretary

Dated: _____

(Signed by Committee Chairperson Kusilek on 5/7/25.)
Committee action is not final until approved by County Board Resolution.



BARRON COUNTY RESOLUTION NO. 2025 -

**Resolution in Support for Increasing Base Funding for County Conservation
Staffing to \$20.2 Million**

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1 **WHEREAS**, County Soil and Water Conservation Department (SWCD) staff are
2 relied upon to carry out a range of Wisconsin's state agricultural and resource management
3 programs that reduce non-point pollution, preserve farmland, protect waterfront property,
4 reclaim non-metallic mines, limit aquatic invasive species control, manage forests, and
5 reduce floods; and

6
7 **WHEREAS**, SWCDs assist Wisconsin's farmers in many ways, including
8 supporting producer-led watershed groups, developing nutrient management plans,
9 engineering manure storage and transfer systems, and applying conservation practices that
10 promote soil health and build profitability; and

11
12 **WHEREAS**, the shared conservation work of SWCD professionals and
13 landowners has major water quality benefits, including preventing soil erosion, protecting
14 drinking water supply, increasing rainwater infiltration into groundwater aquifers, and
15 restoring native habitat; and

16
17 **WHEREAS**, SWCD experts are trusted, technical advisors that consult with
18 landowners to understand their land management goals and then propose customized
19 solutions that includes project planning and contracting, engineering, quality control, and
20 securing of cost-share funding to reduce project expenses to; and

21 **WHEREAS**, building a partnership based on trust and understanding with farmer
22 and landowner clients cannot happen instantly, but rather, requires a sustained commitment
23 over time from SWCD professionals; and

24 **WHEREAS**, SWCDs leverage cost-share funding from federal and private
25 sources, providing a 2:1 return on the state investment, and spurring local economic growth
26 in industries including agriculture, construction, tourism, forestry, and recreation; and

27 **WHEREAS**, the State of Wisconsin codifies SWCDs' role in carrying out state
28 conservation standards via Wis. Stats Chap. 92, defining a goal that the State fund staff
29 positions in every SWCD at 100% of the first, 70% of the second, and 50% of each
30 additional staff position; and

31 **WHEREAS**, the State of Wisconsin has not ensured baseline support of SWCDs
32 by meeting this funding goal since its inception, and in the 18-year period from 2006 to
33 2024, base funding relative to SWCD staffing needs decreased by 24%; and

34 **WHEREAS**, supporting county SWCDs is a widely supported priority supported
35 by conservation, environmental and local government groups alike; and

36 **WHEREAS**, this resolution was approved by the LCC / Extension Committee on
37 May 6, 2025 on a vote of 6 - 0 with Cook, Kusilek, Nelson, Gores, Langman and Huth
38 voting in favor and no members voting against.

BARRON COUNTY RESOLUTION NO. 2025 -

Resolution in Support for Increasing Base Funding for County Conservation Staffing to \$20.2 Million

WHEREAS, this resolution was approved by the Executive Committee on May 7, 2025 on a vote of 9 - 0 with Bartlett, Cook, Kusilek, Nelson (Alternate), Okey, Olson, Rogers, Thompson and Wenzel voting in favor and no members voting against. Hanson was absent.

NOW, THEREFORE, BE IT RESOLVED, that Barron County, does hereby urge the Wisconsin State Legislature to strengthen the viability of the State's County Soil and Water Conservation Staffing program by increasing base funding for the program by \$11,035,900 on an annual basis to a total of \$20.2 million annually.

BE IT FURTHER RESOLVED, that publication of this resolution may occur through posting in accordance with Section 985.02 of the Wisconsin Statutes and that a copy of the resolution be sent to WI Land + Water Conservation Association, all State Legislators, the Governor, DATCP Secretary, DNR Secretary, DOA Secretary, the Wisconsin Counties Association, and the Wisconsin Towns Association.

OFFERED THIS 19th day of May, 2025.

<p>Number of readings required: One (X) Two ()</p> <p>Vote required for passage: Majority (X) 2/3 Entire Board (20) ()</p> <p>Source of funding: Budgeted () General Fund () Grant () Contingency () Other (X) Details: N/A</p> <p>Fiscal impact:</p> <ul style="list-style-type: none">- 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>Fiscal impact reviewed by:</p> <p>_____ Jodi Busch, Finance Director</p> <p>Approved as to form by:</p> <p>_____ Jeffrey French, County Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Randy Cook, Chair LCC/Extension 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> <p>Motion:</p>
--	---

BARRON COUNTY RESOLUTION NO. 2025 -

**Resolution Authorizing Expenditure Authority American Rescue Plan Act Dollars
for EZ Kayak Launch and Dock – Red Cedar River, Not to Exceed, \$12,563.00**

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1 **WHEREAS**, it is the intent of the Barron County Board of Supervisors to use
2 American Rescue Plan Act funds for the above named purchase; and
3

4 **WHEREAS**, the American Rescue Plan Act, Public Law 117-2 dated March 11,
5 2021 allows municipalities to expend these funds “for eligible expenditures” (reference:
6 National Association of Counties.org document dated January 10, 2022); and
7

8 **WHEREAS**, the Property Committee removed the above expenditure from the
9 originally proposed 2025 County Budget; and
10

11 **WHEREAS**, the Property Committee is desirous to install Kayak Launch and
12 Docks at various locations on the Red Cedar River due to its’ usage by Kayakers and
13 Canoeists; and
14

15 **WHEREAS**, Pat Brown, Lakeshore Technician has received a quote from MJ
16 Dock and Lift Services in an amount of \$ 12,563.00; and
17

18 **WHEREAS**, this resolution was approved by the Property Committee for
19 recommendation of approval on May 12th, 2025 on a vote of 7 – 0 with Heller, Effertz,
20 Schradle, Rogers, Fowler, Moen and Bartlett voting in favor and no members voting
21 against.
22

23 **NOW, THEREFORE, BE IT RESOLVED**, that with passage of this resolution
24 the Barron County Board of Supervisors does hereby authorize the Barron County Lakes
25 Specialist to make the following purchase from M&J Dock and Lift Services, LLC in an
26 amount of \$ 12,563.00, EZ Kayak Launch; and
27

28 **BE IT FURTHER RESOLVED**, that the Barron County Finance Director/County
29 Auditor is authorized to amend the 2025 Budget as necessary to effectuate the intent of this
30 resolution; and
31

32 **BE IT FURTHER RESOLVED**, that publication of this resolution may occur
33 through posting in accordance with Section 985.02 of the Wisconsin Statutes.
34
35
36
37
38
39

BARRON COUNTY RESOLUTION NO. 2025 -

**Resolution Authorizing Expenditure Authority American Rescue Plan Act Dollars
for EZ Kayak Launch and Dock – Red Cedar River, Not to Exceed, \$12,563.00**

OFFERED THIS 19th day of May 2025.

<p>Number of readings required: One (<input checked="" type="checkbox"/>) Two ()</p> <p>Vote required for passage: Majority () 2/3 Entire Board (20) (<input checked="" type="checkbox"/>)</p> <p>Source of funding: Budgeted () General Fund () Grant (<input checked="" type="checkbox"/>) Contingency () Other ()</p> <p>Fiscal impact: - Current year total amount: \$ 12,563.00 - Future years total amount: \$ -0- - Effect on tax levy – current year - \$ -0- - Effect on tax levy – future years - \$ -0-</p> <p>Fiscal impact reviewed by County Finance Department</p> <p>_____ Jodi Busch, Finance Director</p> <p>Approved as to form by:</p> <p>_____ Jeffrey French, Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Dana Heller, Property Committee Chair</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted (<input checked="" type="checkbox"/>) Failed () Tabled ()</p> <p>Motion:</p>
---	--

C:\word\corp\counsel\2025-ARPA Dollars Kayak Red Cedar.docx

Markus Armstrong
 15448 W Victory Heights Cir
 Stone Lake, WI 54876
 715-415-4701
MJServicesWI@gmail.com
www.mjserviceswi.com



2025 EZ DOCK QUOTATION

4/15/25

Project: Red Cedar River

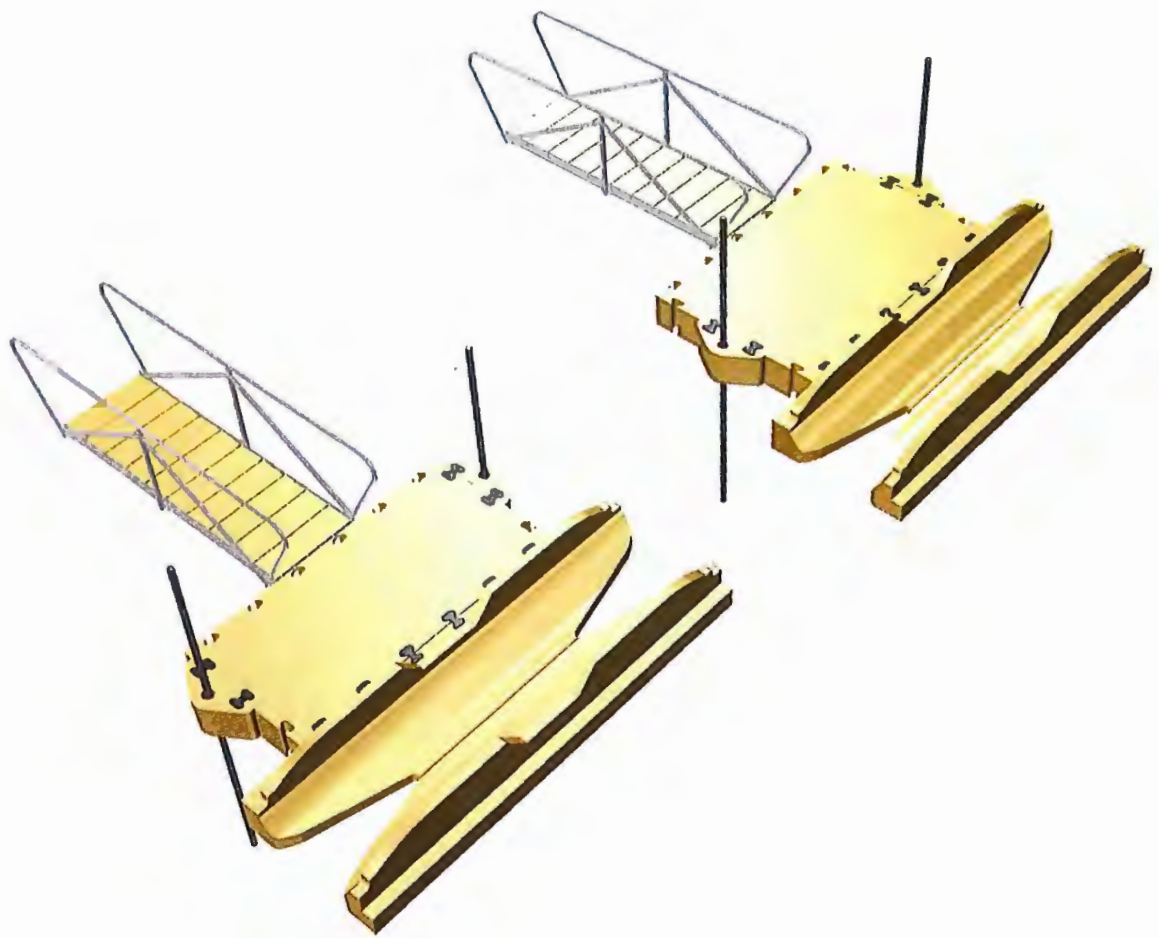
Item	Description	Quantity	Rate	Total
200900	EZ KAYAK LAUNCH RESIDENTIAL, POLY 14' X 60"	1	\$2,204.00	\$2,204.00
208010	80" X 10' DOCK SECTION	1	\$2,781.00	\$2,781.00
301100	COUPLER SET W/ COMPOSITE ROD	6	\$50.00	\$300.00
215250	PIPE BRACKET KIT HEAVY DUTY 2.5"	2	\$419.00	\$838.00
124025	2-3/8" OD - 10 GAUGE X 21' L GALVANIZED PIPE (Cut In Half)	1	\$192.00	\$192.00
100255	AUGER KIT FOR 2-3/8" OD PIPE AL	2	\$45.00	\$90.00
D1RC2BK	2" Round Pipe Cap With Flat Top - Black	2	\$8.00	\$16.00
G200360	GANGWAY HINGE KIT, AL GANGWAY TO 40" DOCK	1	\$499.00	\$499.00
A316	GANGWAY AL 3'x16' W/ HANDRAILS, BEIGE THRUFLOW DECK	1	\$4,318.00	\$4,318.00
1012604	3' x 4' x 16" Rhino Float 875lb capacity	1	\$325.00	\$325.00
Installation	Installation/Assembly	1	\$600.00	\$600.00
Delivery	Transportation from Bismark, ND to Stone Lake, WI	1	\$400.00	\$400.00
Tax	WISCONSIN SALES TAX	1	5.5%	\$690.97
Total				\$13,253.97

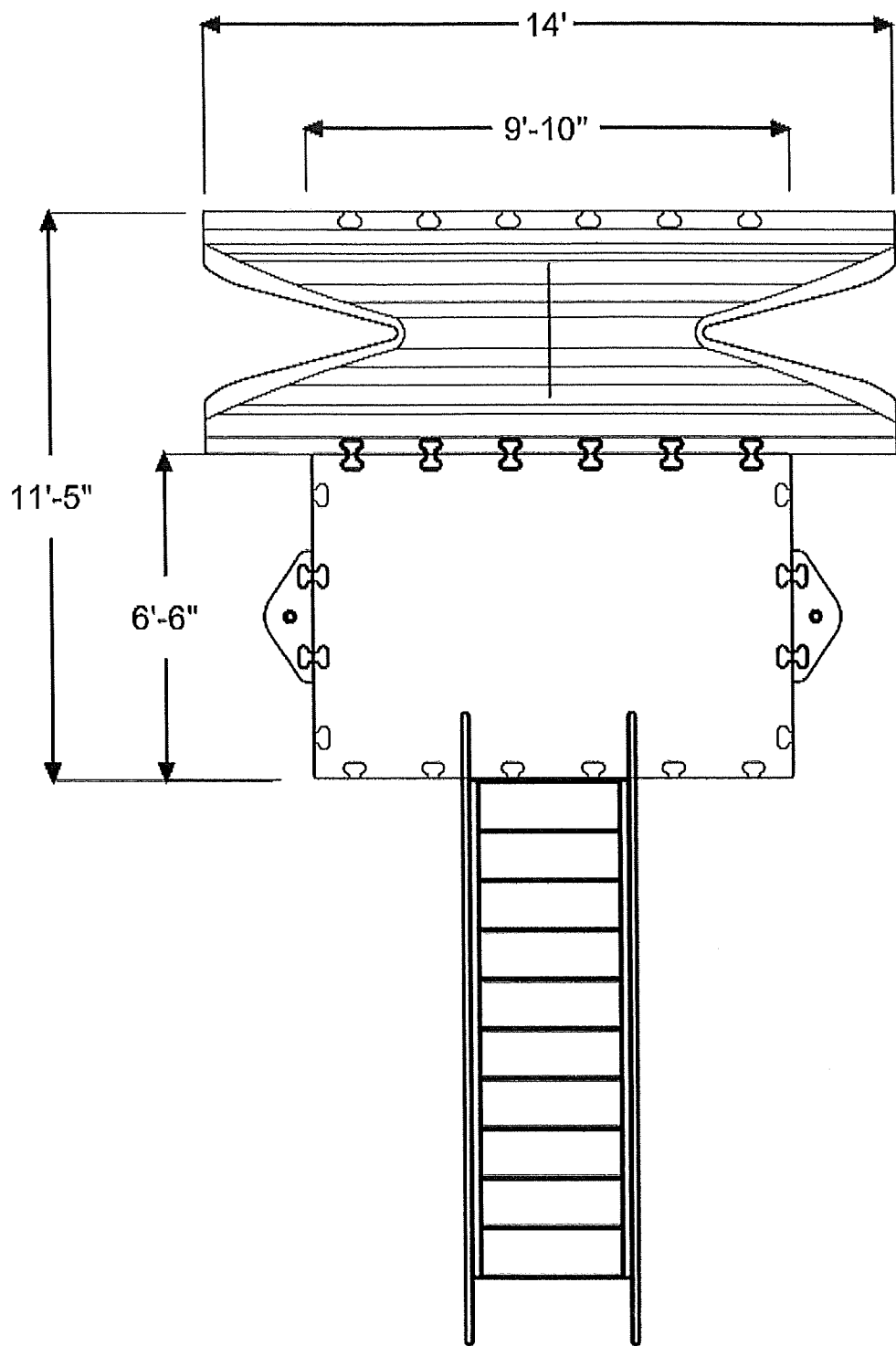
See Page 2

Next Steps:

1. To lock in the quoted pricing, please mail a check for 50% down made payable to
MJ Dock and Lift Services LLC to the following address:
15448 W Victory Heights Cir, Stone Lake, WI 54876
2. The remaining balance is due once the product is installed.
3. Product will be delivered Mid May.

Accepted By: _____ Date: _____





Barron County, Barron Wisconsin
Monthly Reconciliation of American Rescue Plan Act Projects
Revenues & Expenditures as of 4/30/25

Date 5/2/2025
Preparer JBB

\\bcfile1\Finance\AMERICAN RESCUE PLAN ACT\ARPA MONTHLY FINANCIAL5.xlsx\April, 2025

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

REVENUES/OTHER FINANCING:

	ACTUAL REVENUES	ACTUAL REVENUES
ARPA Proceeds	8,788,117.00	8,788,117.00
LGIP Interest - 2021	1,425.65	1,425.65
LGIP Interest - 2022	128,123.58	128,123.58
LGIP Interest - 2023	363,065.85	363,065.85
LGIP Interest - 2024	276,075.96	276,075.96
LGIP Interest - 2025	5,861.63	15,692.53
	9,562,669.67	9,572,500.57

EXPENDITURES:

	RESOLUTION	ORIGINAL ENCUMBRANCE	ADJUSTED ENCUMBRANCE	ACTUAL EXPENSE
Attorney Fees	212-000	4,752.50	4,752.50	4,752.50
Financial Advisor Fees	212-000	2,565.00	2,565.00	2,565.00
Personal Protective Equipment (PPE)	342-000	23,096.00	23,096.00	23,096.00
IT Equipment	813-161 2021-38/2022-35	215,240.00	205,163.39	205,163.39
Future Payroll Costs - f/k/a Ann St Upgrades	2023-50	300,000.00	300,000.00	300,000.00
BCEDC Website Upgrades prev Hwy Maps	313-000 2023-3	6,723.00	6,723.00	6,723.00
ATV/Snow Trail Maps	313-000 2021-42	8,500.00	8,143.00	8,143.00
Hwy T Vermillion Creek Bridge	840-165 2021-46	293,926.45	293,926.45	293,926.45
Highway Speed Signs	313-000 2021-50	10,750.00	9,999.90	9,999.90
Well Water Testing	218-000 2022-11	8,000.00	8,000.00	8,000.00
BCHA Rehabilitation	842-163 2022-20	3,500,000.00	3,500,000.00	291,423.32
Snow/ATV Bridge Rehab	840-160 2022-18	289,878.00	289,878.00	286,405.86
Snow/ATV Groomer Equipment	813-160 2022-18	198,434.00	198,434.00	192,441.64
Veteran's Memorial Auditorium Seating	830-164 2022-21	100,000.00	47,163.81	47,163.81
Broadcast Equipment - RL Comm Media	813-161 2022-37	10,000.00	10,000.00	10,000.00
Owen Anderson Rifle Range Improvements	830-166 2022-41	25,000.00	25,000.00	25,000.00
Fiber to Communication Towers	830-162 2022-54/2023-2	672,000.00	672,000.00	560,897.12
JC Stanley Security Upgrades	830-167 2022-55	80,975.00	80,975.00	80,975.00
Straw Pit Rifle Range Improvements	830-170 2023-17	25,000.00	25,000.00	0.00
Aging / ADRC Kitchen Construction	842-168 2023-10 / 2023-25	2,347,500.00	2,145,337.61	2,145,337.61
UWEC-BC Water Line Design	830-000 2023-34	91,000.00	91,000.00	86,600.00
Government Center Boilers	59240 2024-18	150,000.00	150,000.00	150,000.00
DHHS Software	830-171 2025-1	1,000,896.44	1,000,896.44	207,143.68
UWEC-BC Roofs - Student Ctr / Gym	842-172 2025-14	300,000.00	300,000.00	0.00
Sally Port IT Improvements	813-173 2025-15	50,000.00	50,000.00	0.00
TOTAL EXPENDITURES		9,714,236.39	9,448,054.10	4,945,757.28
	Project Savings	266,182.29		
BALANCES			114,615.57	4,626,743.29

Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

<u>Revenues in Total for all Funds</u>									Five Year Average
				<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2021-2025</u>
Taxes & Transfer Fees	A.	41		2,532,932	2,613,900	2,524,090	2,380,252	2,263,216	2,462,878
Intergovernmental Revenues	B.	43		2,222,899	2,375,292	2,066,568	1,934,637	1,396,737	1,999,227
Licenses & Permits	C.	44		139,270	151,310	168,009	165,242	159,026	156,572
Fines, Forfeitures - Penalties	D.	45		67,292	49,802	61,831	55,466	52,484	57,375
Public Charges for Services	E.	46		1,493,893	1,425,528	1,247,822	1,141,014	1,232,658	1,308,183
Intergovernmental Charges for Services	F.	47		1,247,566	1,212,202	1,635,136	1,102,547	859,821	1,211,454
Misc. Revenues (interest & donations)	G.	48		3,090,253	3,114,871	3,953,956	2,578,300	2,330,628	3,013,602
Other Financing Sources	H.	49		508,036	125,664	0	0	6,968	128,134
Total Revenues				11,302,140	11,068,570	11,657,413	9,357,459	8,301,538	10,337,424

	\$\$	%%
2025 versus 2024	233,571	2.11%
2025 versus Five Year Average	964,716	9.33%

Brief explanations to revenue variances from prior year

A. Taxes & Transfer Fees	(80,969)	Decrease in Sales Tax thru March- April increase put us back at a surplus
B. Intergovt Revenues	(152,394)	Lag in DHHS funding from the State
C. Licenses & Permits	(12,039)	Consistent with 2024
D. Fines, Forfeitures - Penalties	17,490	Consistent with 2024
E. Public Charges for Services	68,365	Third Party Collections for patients in Winnebago Psychiatric Hospital
F. Intergovern Chgs for Services	35,364	Winter maint sales to munis - Mild winter both years
G. Misc Revenues	(24,618)	Interest rate decline
H. Other Financing Sources	382,372	Net effect of Sterling Bank loan draw in '25 & Ann Street School sale in '24
	<u>233,571</u>	

Barron County, Barron Wisconsin
Quarterly Historical Analysis
1-1 to 3-31 - Expenditures

Date 5/5/25
Time 9:48 AM
Preparer JBB

Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

								Five Year Average
<u>Expenditures in Total for all Funds</u>			<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2021-2025</u>
General Government	A.	51	3,430,861	3,116,661	2,682,988	2,695,819	2,237,094	2,832,685
Public Safety	B.	52	2,702,351	2,388,979	2,136,752	2,107,208	2,131,685	2,293,395
Public Works	C.	53	4,251,344	4,904,144	5,359,968	3,534,488	2,994,007	4,208,790
Health & Human Services	D.	54	5,954,482	5,609,157	5,333,150	4,506,505	4,319,197	5,144,498
Culture, Recreation, Education	E.	55	975,109	875,580	867,197	886,069	771,124	875,016
Conservation & Development	F.	56	1,304,819	1,280,145	1,146,752	1,344,456	1,160,598	1,247,354
Capital Outlay	G.	57	1,111,297	777,097	1,256,974	3,075,819	458,945	1,336,026
Debt Service	H.	58	251,250	251,250	400	1,740,052	2,653,651	979,321
Other Financing Uses		59	0	0	0	0	0	0
Total Expenditures			19,981,513	19,203,014	18,784,181	19,890,415	16,726,301	18,917,085
			\$	%				
2025 versus 2024			778,499	4.05%				
2025 versus Five Year Average			1,064,428	5.63%				

Brief explanations to expenditure variances from prior year

A. General Government	314,200	COLAS / Health Insurance Claims
B. Public Safety (Sheriff)	313,372	COLAS / Maintenance Agreements / Vehicle Maint & Repairs /
C. Public Works (Highway)	(652,800)	Recycling & Highway - Net of COLAS & Timing of Capital Equipment Purchases
D. Health & Human Serv	345,325	COLAS - DHHS / Aging / ADRC & timing of purchases
E. Culture, Recreation, Education	99,529	Snow/ATV Trail Grant Expenses
F. Conservation & Development	24,673	WTE - COLAS / Depreciation
G. Capital Outlay	334,200	Payment for CDBG Project with Salvation Army
H. Debt Service	0	
I. Other Financing Uses	0	
	778,499	

Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	Five Year Average <u>2020-2024</u>
Total Revenues	11,302,140	11,068,570	11,657,413	9,357,459	8,301,538	10,337,424
Total Expenditures	19,981,513	19,203,014	18,784,181	19,890,415	16,726,301	18,917,085
Revenues minus Expenditures	(8,679,373)	(8,134,445)	(7,126,769)	(10,532,956)	(8,424,763)	(8,579,661)
Versus prior year	(544,928)	(1,007,676)	3,406,187	(2,108,193)		

3/31/25 G/F Unassigned Fund Balance (unaudited)	10,499,124	
Less deficit	(8,679,373)	43%
	<u>1,819,751</u>	

\$8.7 million represents the amount of cash that we need available to cover our Expenditures.
We need healthy Fund Balance Reserves to cover our expenses when funding is delayed.

Benefits of a Strong Reserve:

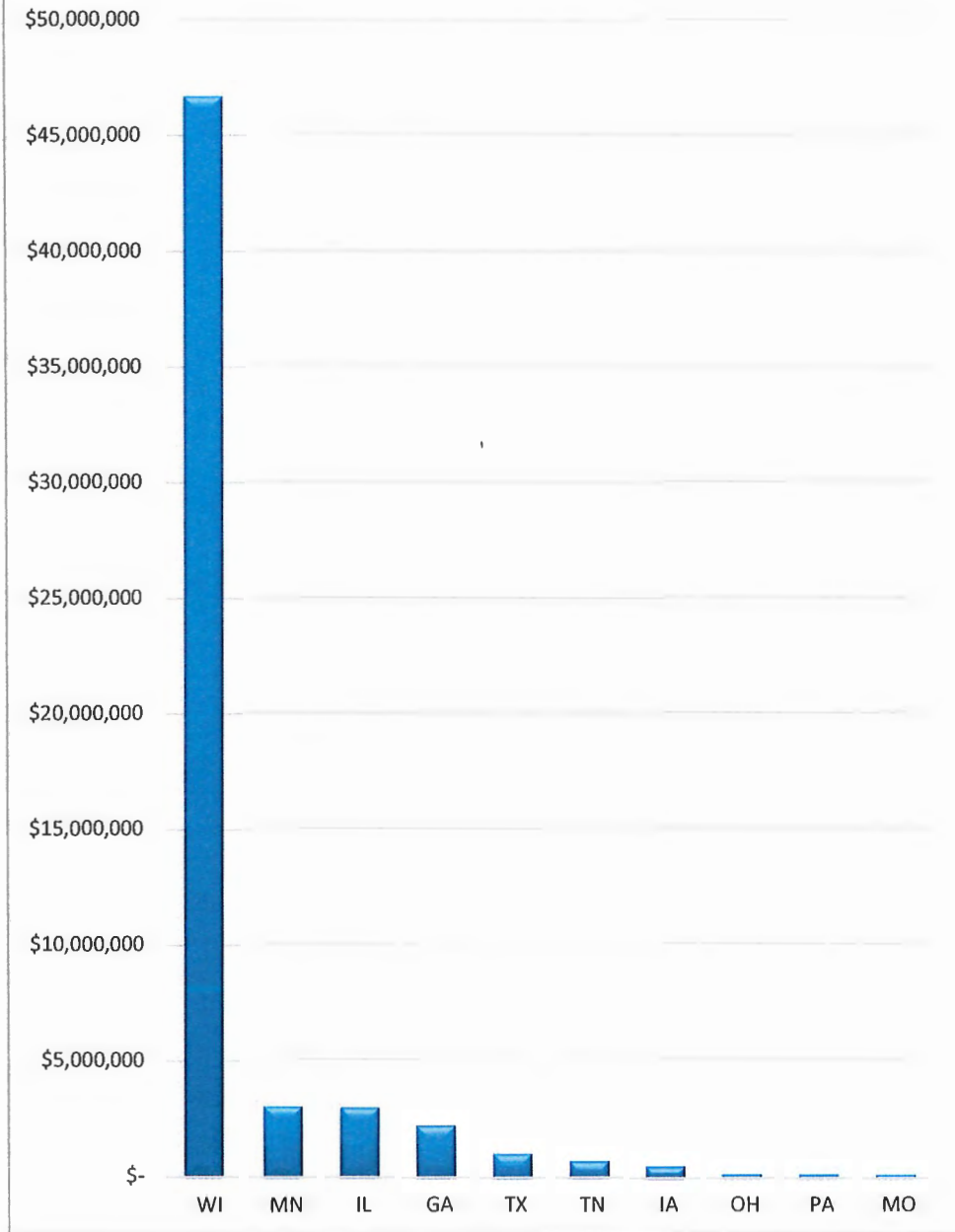
- * Ability to respond to significant, unplanned, and unavoidable costs or revenue losses
- * Aids in buffering local government from volatility
- * Helps governments as resources become more constrained
- * Rising costs paired with stagnating revenue growth
- * Ability to better handle natural disasters - FEMA reimbursements can take up to 18 months
- * Reserves support a strong bond rating by signaling to investors that we have resources to pay back debt even with potential disruptions to our financial position

Examples:

Highway Facility Overage
Gas Prices - Supply Chain Issues
DHHS / Health Insurance Overages
Economic Downturns / Recession
2017 Tornado / 2019 Windstorm
AA Bond Rating

"Reserves" is a budget and policy term that describes the resources available outside of the budget for use if the resources appropriated inside of the budget are sufficient.

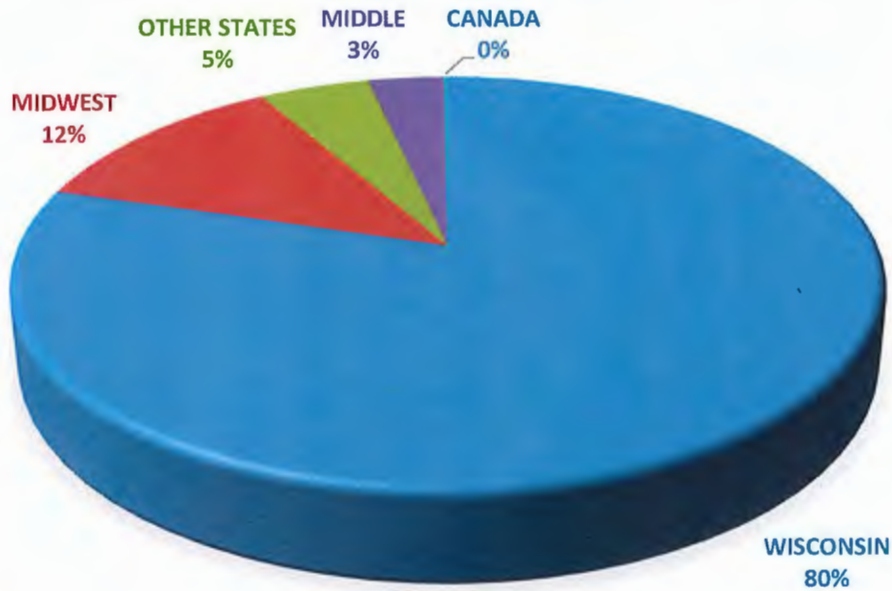
Barron County 2024 Expenditures (Top 10 States)



Reflects expenditure payments made by accounts payable checks as of 5/8/25

State	Total Amount	Percentage
WI	\$ 46,712,339	79.65%
MN	\$ 3,055,006	5.21%
IL	\$ 2,994,877	5.11%
GA	\$ 2,209,423	3.77%
TX	\$ 999,309	1.70%
TN	\$ 687,338	1.17%
IA	\$ 489,966	0.84%
OH	\$ 159,756	0.27%
PA	\$ 150,114	0.26%
MO	\$ 143,614	0.24%
TOTAL	\$57,601,741.83	98.21%

BARRON COUNTY 2024 EXPENDITURES (BY STATE REGION)



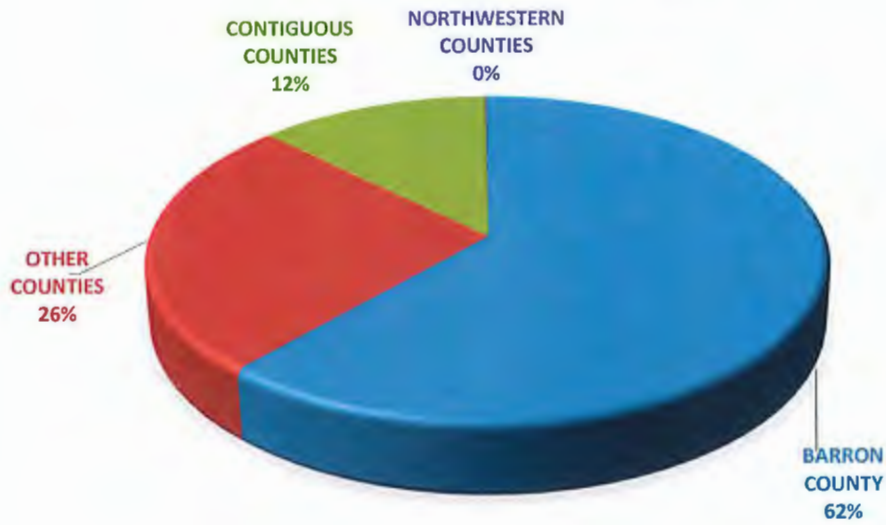
Middle includes the states of Alabama, Arkansas, Colorado, Kentucky, Louisiana, Mississippi, Montana, New Mexico, Oklahoma, Texas, Tennessee & Wyoming.

Midwest includes the states of Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio & South Dakota.

Reflects expenditure payments made by accounts payable checks as of 5/8/25.

Region	Total Amount	Percentage
WISCONSIN	\$ 46,712,339	79.65%
MIDWEST	\$ 7,025,428	11.98%
OTHER STATES	\$ 2,862,443	4.88%
MIDDLE	\$ 1,983,788	3.38%
CANADA	\$ 64,976	0.11%
Grand Total	\$ 58,648,974	100.00%

BARRON COUNTY 2024 EXPENDITURES (BY WISCONSIN COUNTY REGION)



Contiguous Counties include Burnett, Chippewa, Dunn, Polk, Rusk, Sawyer, St. Croix & Washburn.

Northwestern Counties includes Ashland, Bayfield, Douglas, Iron & Price.

Reflects expenditure payments made by accounts payable checks as of 5/8/25.

Wisconsin Region	Total Amount	Percentage
BARRON COUNTY	\$ 28,792,447	61.64%
OTHER COUNTIES	\$ 11,995,256	25.68%
CONTIGUOUS COUNTIES	\$ 5,859,888	12.54%
NORTHWESTERN COUNTIES	\$ 64,748	0.14%
Grand Total	\$ 46,712,339	100.00%