



# **Executive Committee Meeting**

## **Wednesday, September 3, 2025 – 8:00 a.m.**

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

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### **AGENDA**

1. Call to Order
2. Public Meeting Notification
3. Special Matters and Announcements (Non-Action Items)
4. Approve Agenda
5. Public Comment
6. Approve Minutes August 6, 2025
7. 2026 Budget – 1<sup>st</sup> Draft
8. Step Increase for Fiscal Specialist in Finance
9. Request from Rice Lake Area School District – Additional Excavation Cost for Playground at UWECBC Student Center
10. Barron County Personnel Policies Handbook Updates
11. Approve Nationwide Income America Plan for 401a Retirement Accounts
12. Staff Reports & Updates
13. Review Voucher Edit Lists
14. Suggestions for Future Agenda Items
15. Set Date for Next Meeting
16. Adjournment

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

cc: Okey, Bartlett, Thompson, Wenzel, Cook, Rogers, Olson, Kusilek, P. Anderson, Administrator, Corp Counsel, HR Director, Finance Director, Treasurer, Website & 3 Public Postings

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



# Executive Committee Meeting

## Wednesday, August 6, 2025 – 8:00 a.m.

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### MINUTES

**COMMITTEE MEMBERS PRESENT IN PERSON:** Karolyn Bartlett, Randy Cook Sr, Audrey Kusilek, Louie Okey, Pete Olson, Bob Rogers and Marv Thompson.

**COMMITTEE MEMBERS APPEARING VIRTUALLY:** None at this time.

**COMMITTEE MEMBERS ABSENT:** Stacey Wenzel and 2<sup>nd</sup> Vice Chair (due to vacancy).

**STAFF PRESENT IN PERSON:** Finance Director Busch, Administrator French, Chief Deputy Hagen, County Clerk Hodek, Register of Deeds Katterhagen, Clerk of Court Millermon, Corporation Counsel Muench, HR Director Richie and Treasurer Sommerfeld.

**OTHER COUNTY BOARD SUPERVISORS PRESENT:** Patti Anderson, Amanda Kohnen and Diane Vaughn.

**OTHERS PRESENT:** Tim Deaton (Horton Group), Ruth Erickson (Chronotype) and Ryan Urban (NewsShield).

**CALL TO ORDER:** Chair Okey called the meeting to order at 8:00AM.

**PUBLIC MEETING NOTIFICATION:** Administrator French read the Public Meeting Notification.

**SPECIAL MATTERS AND ANNOUNCEMENTS (NON-ACTION ITEMS):** Nothing at this time.

**APPROVE AGENDA: Motion: (Cook/Rogers)** to approve. Carried.

**PUBLIC COMMENT:** None at this time.

**APPROVE MINUTES OF JUNE 4, 2025: Motion: (Olson/Thompson)** to approve. Carried.

**2025 HEALTH INSURANCE COSTS / 2026 HEALTH INSURANCE RENEWAL – DUAL CHOICE OPTION:** Deaton, Senior Vice President from the Horton Group, reviewed the current 2025 County Health Insurance costs and the options for the 2026 Health Insurance Renewal with the projected timelines. Deaton also answered questions from the Committee.

**RESOLUTION – JUROR PER DIEMS: Motion: (Kusilek/Olson)** to approve. Carried.

**ESTABLISH MINIMUM BIDS FOR TAX DEED PROPERTIES:** Treasurer Sommerfeld reviewed the tax deed properties and answered questions from the Board. **Motion: (Cook/Kusilek)** to approve. Discussion. Carried.

**REQUEST TO ESTABLISH PART-TIME COUNTY FORESTER POSITION:** Administrator French asked for permission to post this position and start recruitment. French would like to have this position work part-time in the Forestry position and part-time in a Maintenance Specialist position at the WTE plant to create one full-time position. Maintenance Director Olson would also utilize this position in the summer to avoid the need to hire an LTE summer position. French also noted there may be a possibility to combine our part-time Forestry position with another County's part-time Forester position to create one full-time Forester position that would be shared between the counties. **Motion: (Cook/Rogers)** to approve. Carried.

**EMPLOYEE RECOGNITION FOR 2025:** Chair Okey reviewed past employee recognition gifts and made a recommendation of giving each regular full and part time employee four additional hours of PTO per employee. Bartlett stated she was in agreement with the four additional hours of PTO to be used by December 31, 2025 and at the approval of their supervisor. Discussion. **Motion: (Bartlett/Cook)** to



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## **MINUTES**

approve an additional four hours of PTO for regular full-time and regular part-time employees, including Union members, to be used by December 31, 2025, which can not be carried over to 2026, and must be approved by the employee's supervisor.

### **STAFF REPORTS & UPDATES:**

- A. CAPITAL PROJECTS ANALYSIS:** Current capital projects are under budget per Administrator French.
- B. OPIOID SETTLEMENT UPDATE:** Administrator French reviewed the opioid settlement and timeline in receiving funds. Kusilek requested a future report for these fund disbursements.
- C. ACID GAS REMOVAL SYSTEM UPDATE:** Chair Okey thanked WTE Director Bohn for his dedication to this project and the installation is on schedule. Finance Director Busch projects the WTE will start making loan payments to the County in 2026. Discussion.
- D. COUNTY WIDE PROPERTY TAX ASSESSMENT:** Administrator French stated the procedure for implementing a county wide property tax assessment. Treasurer Sommerfeld and Administrator French answered questions from the Committee. Discussion.

**REVIEW VOUCHER EDIT LISTS:** Included in the packet.

### **SUGGESTIONS FOR FUTURE AGENDA ITEMS:**

- 1. REVIEW 1<sup>ST</sup> DRAFT OF 2026 BUDGET – SEPTEMBER**
- 2. FUTURE OPIOID SETTLEMENT FUND DISBURSEMENT**

**SET DATE FOR NEXT MEETING:** Wednesday, September 3, 2025 at 8:00AM in the Auditorium of the Government Center.

### **NEGOTIATING STRATEGIES FOR 2026 HEALTH INSURANCE COSTS AND OPTIONS INCLUDING STOP LOSS INSURANCE RENEWAL AND POSSIBLE DUAL CHOICE**

**ENROLLMENT: Motion: (Rogers/Kusilek)** to enter into Closed Session pursuant to Section 19.85(1)(e) for the purpose of deliberating or negotiating the purchase of public properties, investing public funds, other specific business, or whenever competitive or bargaining reasons require a Closed Session to include Finance Director Busch, Administrator French, Corporation Counsel Muench, HR Director Richie, Supervisor P. Anderson, Supervisor Kohnen, Supervisor Vaughn and Tim Deaton from the Horton Group. Carried on a roll call vote with 7 Yes and 0 No.

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

Motion to return to Open Session: Cook\Olson Carried.

No action taken in open session.

Motion to Adjourn: Kusilek\Cook Carried, Adjourned at 9.17am

Respectfully Submitted,  
Jessica Hodek, Barron County Clerk

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

# BARRON COUNTY 2026 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

### 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 Request
2024 Adopted	2025 Adopted	2026 Preliminary	2026 Preliminary
28,840,352	31,040,967	33,016,603	33,016,603
1,994,945	1,996,495	2,293,249	2,293,249
4,566,042	4,666,042	4,766,042	4,766,042
1,505,031	1,390,161	1,330,538	1,330,538
895,000	1,909,000	500,000	500,000
37,801,370	41,002,665	41,906,432	41,906,432
7,999,441	9,200,612	10,014,806	10,014,806
4,450,000	4,850,000	5,000,000	5,000,000
1,488,000	1,870,000	2,036,000	2,036,000
651,395	492,550	657,290	657,290
-	233,000	278,995	278,995
1,345,000	2,333,801	1,465,376	1,465,376
15,933,836	18,979,963	19,452,467	19,452,467
21,867,534	22,022,702	22,453,965	22,453,965
644,141	652,022	678,972	678,972
27,998	35,955	45,615	45,615
22,539,673	22,710,679	23,178,552	23,178,552
741,893	171,006	467,873	467,873
3.40%	0.76%	2.06%	2.06%
33%	31%	32%	32%
1.311%	1.550%	1.660%	1.660%
292,864	309,197	333,616	333,616
21,871,979	22,022,702	22,453,965	22,453,965
21,867,534	22,022,702	22,453,965	22,453,965
4,445	0	(0)	(0)
6,413,742,500	6,997,611,300	7,746,993,400	7,746,993,400
4,587,788,000	5,013,882,100	5,526,919,200	5,526,919,200
0.31	0.29	0.30	0.30
0.15	0.14	0.13	0.13
3.10	2.86	2.60	2.60
3.56	3.29	3.03	3.03
32.00	32.00	32.00	32.00
19,367	19,534	19,367	19,367
619,744	625,088	619,744	619,744

**Barron County, Barron Wisconsin**  
**Explanation of Excess Fund Balance - as of 12/31/2024**

<b>2023 Audited Fund Balance</b>	<b>\$ 10,014,648</b>		<b>Expenditures</b> <b>\$ 25,689,772</b>
Revenues	\$ 3,519,399		
County Commitments/Assignments	\$ 27,819,204		
Released Commitments/Assignments	\$ (27,629,448)		
Expenditures	\$ (3,408,686)		
<b>2024 Audited Fund Balance</b>	<b>\$ 10,315,117</b>	<b>37.0%</b>	<b>\$ 27,872,241</b>
2024 Excess Fund Balance Applied to 2025 County Budget	1,465,376		
	<b>8,849,741</b>	<b>32%</b>	

*Estimates don't include 2025 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 2026 Budget**

**DHHS**

Sanitarian II  
Covered First Two Years by Grants/Fees

**TOTAL REQUESTS**

Total Cost	New Tax Levy	Fed/State & Other Funding Sources	Reallocation of Funds
113,503		113,503	
<b>113,503</b>	-	<b>113,503</b>	-



# Barron County Contingency Fund Supplement to the 2026 Budget

<u>2026 CONTINGENCY FUND REQUESTS</u>				Proposed	Executive Recommendation	Board Approved
Contingency				100,000		
Employee Payouts - Retirements, Resignations				300,000		
Position Replacement Training				20,000		
Health Insurance Qualifying Plan Changes						
Health Insurance Increases	3.76%			278,995		
COLA	(Includes Estimated FICA/Medicare/WRS)	3.00%		806,543		
		3.23%	Average			
		2.70%	CPI - 2025			
		2.90%	CPI - 2024			
		4.10%	CPI - 2023			
8-Week Vacancies for Open Positions				(175,000)		
				1,330,538	0	0

## Barron County 2026 Budget Worksheet - Revenues

*Column Descriptions:*

- |  |   |
|--|---|
| 1. 2023 Actual Revenues<br>2. 2024 Actual Revenues<br>3. 2025 Estimated Revenues<br>4. 2025 Budget as Originally Adopted | 5. 2026 Total Estimated Revenues<br>6. 2026 Estimated Revenues to Offset Property Tax Levy<br>7. 2026 Executive Committee Recommendations to the County Board<br>8. 2026 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 2023	Revenues 2024	Estimated Total 2025	Budget Adopted 2025	Budget Request 2026	Levy Request 2026	Executive Recommends 2026	Adopted Budget 2026
A/C #	REVENUES Account Description								
<b>TAXES</b>									
08-41111	Ag Use Penalty	8,126	4,480	4,000	4,000	4,000	4,000		
08-41113	Omitted Tax	-	-	-	-	-	-		
00-41120	Payment in Lieu of Taxes	9,497	7,456	7,611	6,000	7,000	7,000		
00-41140	Managed Forest Tax From Districts	51,968	51,254	52,762	50,000	50,000	50,000		
00-41150	Forest Crop Tax from Districts	4,875	8,697	4,500	4,500	8,000	8,000		
00-41220	Retained Sales Tax	121	130	120	120	120	120		
10-41230	Real Estate Transfer Fees	180,952	197,696	165,000	165,000	195,000	195,000		
08-41800	Interest on Taxes	301,188	298,304	300,000	300,000	300,000	300,000		
	<b>Total Taxes</b>	<b>556,727</b>	<b>568,017</b>	<b>533,993</b>	<b>529,620</b>	<b>564,120</b>	<b>564,120</b>	-	-
<b>INTERGOVERNMENTAL REVENUES</b>									
00-42422	State Exempt Computer Aid	33,433	34,075	33,400	33,400	34,000	34,000		
00-42425	Personal Property Aid (incl ACT 12)	75,229	75,235	260,020	260,020	270,250	270,250		
00-43200	Federal Grant Revenue	50,000	-	-	-	-	-		
16-43210	Federal Forfeitures	66,698	-	-	-	-	-		
00-43211	Indirect Cost Reimburse from Depts	1,517,956	1,476,814	2,069,922	2,069,922	2,343,328	2,343,328		
00-43256	State Aid Food Pantry C/O	9,638	17,393	-	-	-	-		
00-43410	Shared Taxes from State	1,291,437	2,034,291	2,074,460	2,074,460	2,145,000	2,145,000		
09-43520	State Aid - Crime Victim/Witness	54,813	73,364	65,000	65,000	71,000	71,000		
16-43527-019	State Aid - EMA/EPCRA/HAZMAT	68,767	152,537	63,500	63,500	50,800	50,800		
12-43528	State Aid - Soil & Water Salaries	163,647	158,931	224,876	224,876	289,379	289,379		
00-43538	State Aid - General	76,956	44,487	-	-	-	-		
04-43538	State Aid - Administration	2,975	-	-	-	-	-		
12-43538	State Aid - Land Services	5,677	14,794	13,315	-	-	-		
16-43538	State Aid - Sheriff's Dept	144,280	103,847	58,311	23,800	28,800	28,800		
02-43543	State Aid - Circuit Court	280,430	272,906	275,000	275,000	275,000	275,000		
20-43562	State Aid - Veterans' Service	35,222	15,813	19,663	12,650	12,650	12,650		
12-43574	State Aid - Land Info - Surveyor C/O	87,416	51,752	60,128	42,000	60,128	-		
12-43599	State Aid - Land and Water Plan	33,580	7,536	61,000	61,000	62,000	62,000		
	<b>Total Intergovernmental Revenue</b>	<b>3,998,155</b>	<b>4,533,775</b>	<b>5,278,595</b>	<b>5,205,628</b>	<b>5,642,335</b>	<b>5,582,207</b>	-	-



A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2023	Revenues 2024	Estimated Total 2025	Budget Adopted 2025	Budget Request 2026	Levy Request 2026	Executive Recommends 2026	Adopted Budget 2026
	<b>LICENSES &amp; PERMITS</b>								
12-44410	Zoning Fees & Permits	234,680	249,919	235,000	235,000	240,000	240,000		
12-44450	Phosphorus Variance Fees C/O	31,184	40,693	16,000	16,000	-	-		
12-44500	NR-135 Annual Permits	83,990	63,780	76,325	75,000	64,500	64,500		
	<b>Total Licenses &amp; Permits</b>	<b>349,854</b>	<b>354,392</b>	<b>327,325</b>	<b>326,000</b>	<b>304,500</b>	<b>304,500</b>	-	-
	<b>FINES, FORFEITURES &amp; PENALTIES</b>								
12-45000	Land Services Forfeitures	7,515	2,090	-	-	-	-		
12-45010	Zoning Forfeitures	-	-	1,775	-	-	-		
02-45110	County Ordinance Forfeitures	64,314	78,897	65,000	65,000	70,000	70,000		
08-45111	NSF Check Forfeitures	280	140	100	100	200	200		
02-45120	Penal Fines for County	57,566	61,964	52,000	52,000	55,000	55,000		
02-45121	10% DA Restitution Surcharge	8,218	8,550	12,000	12,000	8,000	8,000		
16-45190	Sheriff Drug Asset Forfeitures C/O	6,475	9,959	-	-	-	-		
	<b>Total Fines, Forfeitures &amp; Penalties</b>	<b>144,368</b>	<b>161,600</b>	<b>130,875</b>	<b>129,100</b>	<b>133,200</b>	<b>133,200</b>	-	-
	<b>PUBLIC CHARGES FOR SERVICES</b>								
02-45140	Circuit Court Fees & Costs	75,652	82,353	70,000	70,000	70,000	70,000		
02-45141	Witness Fee Reimbursements	-	-	-	-	-	-		
02-45142	Circuit Court Psychiatric Fees	700	4,490	1,910	500	1,000	1,000		
02-45143	Circuit Court Mediation Fees	6,867	5,346	4,000	4,000	4,000	4,000		
16-45220	DOR Tax Intercept	22,693	19,339	20,000	20,000	20,000	20,000		
06-46110	County Clerk Fees	9,240	10,850	5,000	5,000	8,000	8,000		
10-46120	ROD On-line Access Fees	81,984	100,275	70,000	70,000	80,000	80,000		
06-46125	SVRS Support - (Chg to Munis Voting)	22,027	23,991	10,000	10,000	10,000	10,000		
31-46128	Corp Counsel - Deed Drafting	300	450	-	-	-	-		
10-46130	Register of Deeds Fees	143,104	157,135	145,000	145,000	175,000	175,000		
12-46135	Land Information - Surveyor C/O	57,769	66,364	50,000	50,000	50,000	-		
02-46150	Register in Probate Fees	18,441	29,195	18,000	18,000	18,000	18,000		
02-46151	Guardian at Litem Chg for Services	206,220	185,904	167,000	167,000	176,750	176,750		
02-46153	Attorney Fee Revenue	45,257	58,642	67,403	41,000	71,500	71,500		
04-46191	Copy Machine Revenue - Admin	11,204	6,207	6,000	6,000	6,000	6,000		
09-46191	Copy Machine Revenue - Dist Atty	141	161	-	-	-	-		
16-46210	Sheriff Fees - Process Service Fee	50,710	46,650	50,000	50,000	50,000	50,000		
16-46211	Sheriff Fees	23,482	21,176	24,390	10,000	10,000	10,000		
16-46215	Project Lifesaver Fees C/O	360	-	-	-	-	-		
16-46220	Electronic Monitoring/Huber	20,265	18,977	12,947	12,000	18,000	18,000		
16-46222	Booking Fee	1,680	1,244	2,000	2,000	1,500	1,500		
16-46224	Daily Fee for Sentenced Inmates	21,731	20,417	20,000	20,000	20,000	20,000		
16-46226	Jail Nurse Fee	96	773	500	500	500	500		
16-46240	Out of Co Prisoner Rev - Acct 59230	450,917	615,792	450,900	450,900	615,790	-		
12-46320	Rural Address Numbers C/O	13,025	18,708	15,000	15,000	15,000	-		
05-46540	Cremation/Disintern/Death Cert Fees	83,174	74,377	60,000	60,000	65,000	65,000		

A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2023	Revenues 2024	Estimated Total 2025	Budget Adopted 2025	Budget Request 2026	Levy Request 2026	Executive Recommends 2026	Adopted Budget 2026
15-46720	Park Fees - Shelter Fees	526	374	500	500	500	500		
15-46720-250	Park Fees - Veteran's Park	26,270	24,219	21,000	21,000	24,000	24,000		
15-46720-251	Park Fees - Waldo Carlson	47,367	39,784	42,000	42,000	42,000	42,000		
15-46720-252	Park Fees - Southworth	39,500	38,215	40,000	40,000	40,000	40,000		
15-46720-254	Park Fees - Primitive Sites	-	424	200	200	400	400		
15-46720-258	Veteran's Part Boat Launch Fees C/O	1,653	1,516	1,100	1,100	1,500	-		
15-46720-259	Waldo Carlson Boat Launch Fees C/O	8,469	7,270	4,400	4,400	7,000	-		
25-46771	Extension - Pesticide C/O	50	-	-	-	-	-		
25-46773	Extension - 4-H	4,321	4,384	4,000	4,000	2,000	2,000		
25-46775	Extension - Family Living	1,719	2,118	1,313	1,000	1,500	1,500		
25-46777	Extension - Workshop Revenue	2,441	780	600	600	-	-		
25-46778	Extension - General Revenue	2,526	318	2,000	2,000	2,000	2,000		
15-46810	County Forest Revenue	138,452	117,139	100,000	100,000	100,000	100,000		
12-46820	Conservation Reserve - C/O	1,240	-	-	-	-	-		
16-46820	Snowmobile Alliance - C/O	506	4	-	-	-	-		
16-46821	Native Plant Program - C/O	-	-	8,621	8,621	8,000	-		
12-46823	NR-135 Review Fees	4,500	-	800	800	800	800		
12-46824	LCD Seed Revenue C/O	3,450	3,975	3,000	3,000	3,000	-		
12-46826	Land Serv Equipment Revenue C/O	1,547	480	1,500	1,500	1,500	-		
12-46827	Tree Program Revenue C/O	16,303	15,645	15,536	15,000	15,000	-		
02-47361	Family Court Counseling C/O	8,925	8,810	8,000	8,000	8,000	-		
	<b>Total Public Charges for Services</b>	<b>1,676,803</b>	<b>1,834,271</b>	<b>1,524,620</b>	<b>1,480,621</b>	<b>1,743,240</b>	<b>1,018,450</b>	<b>-</b>	<b>-</b>

#### INTERGOVT CHARGES FOR SERVICE

08-47100	Tax Collection Fees	1,420	1,422	1,400	1,400	1,400	1,400		
07-47310	Technology Intergovernmental Rev	13,610	14,457	12,900	12,900	12,900	12,900		
16-47320	School Resource Officer Rev	198,547	207,863	217,215	217,215	217,215	217,215		
12-47335	Intergovt Revenue - Surveyor	17,426	4,455	32,000	32,000	10,000	10,000		
	<b>Total Intergovt Charges for Services</b>	<b>231,003</b>	<b>228,197</b>	<b>263,515</b>	<b>263,515</b>	<b>241,515</b>	<b>241,515</b>	<b>-</b>	<b>-</b>

#### MISCELLANEOUS REVENUE

100-40087	Lease Interest	7,987	-	-	-	-	-		
100-40187	Lease Revenue	101,058	-	-	-	-	-		
07-47210	Computer Center Revenue	5	-	-	-	-	-		
04-47401	Vending Rev - Wellness Prog - C/O	1,339	1,178	800	800	800	-		
16-47404	LE Canteen Rev - C/O	116,542	140,333	76,822	-	75,000	-		
20-47470	Veteran's Revenue - Donations - C/O	7,734	6,800	7,320	-	7,320	-		
15-47475	Parks & Rec Intergovt Revenue	1,259	464	500	500	500	500		
00-48000	Miscellaneous General Revenue	10,067	105,619	55	-	-	-		
07-48001	Revenue - Electronic Auction	212	-	-	-	-	-		
02-48110	Interest on Clerk of Court Collections	72,452	82,554	50,000	50,000	55,000	55,000		
08-48110	Interest on Securities	2,230,753	2,270,359	1,200,000	1,200,000	1,400,000	1,400,000		
12-48110	Interest DATCP Watershed C/O	1,645	1,690	1,500	1,500	1,500	-		
15-48120	Interest - Snow Club Loans	11,762	17,049	8,000	8,000	8,000	8,000		

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REVENUES		Revenues 2023	Revenues 2024	Estimated Total 2025	Budget Adopted 2025	Budget Request 2026	Levy Request 2026	Executive Recommends 2026	Adopted Budget 2026
A/C #	Account Description								
06-48130	Clerk's Directory Revenue	93	69	50	50	50	50		
14-48210	County Building/Office Rents	3,778	46,456	80,000	80,000	80,000	80,000		
08-48309	Treasurer's Statement Revenue	461	835	700	700	700	700		
08-48311	Profit on Tax Deed Sales	13,464	5,948	-	-	-	-		
08-48313	Tax Deed Fees	9,919	13,231	11,040	10,000	10,000	10,000		
16-48400	Sheriff Insurance Recoveries	688	25,869	23,658	-	-	-		
00-48410	Insurance Dividends - C/O	160,236	30,737	-	-	-	-		
00-48411	Refund Prior Year Expense - Other	122	82	12,251	-	-	-		
00-48412	Add'l Revenue of Prior Year	7,683	5,917	-	-	-	-		
00-48413	Rebates & Refunds	80	25	-	-	-	-		
00-48471	Insurance Recoveries	7,896	-	-	-	-	-		
16-48521	Donations - K-9 C/O	10,880	-	4,000	-	-	-		
16-48522	Donations - Sheriff C/O	426	18,110	100	-	-	-		
16-48527	Donations - E-Dispatch C/O	7,272	7,202	5,971	-	-	-		
15-48530	Donations - Arland Rifle Range C/O	431	160	81	-	160	-		
00-49140	Loan Proceeds	-	1,922,575	-	-	-	-		
00-49188	Proceeds - SBITAs - New in 2024	-	366,548	-	-	-	-		
00-49220	Opioid Fund - Officer Education & Wellness	-	-	5,000	5,000	-	-		
00-49220-701	Indirect Cost Reimburse from Hwy	235,594	311,722	365,903	365,903	392,732	392,732		
00-49220-703	Indirect Cost Reimburse from WTE	179,847	171,127	159,096	159,096	215,832	215,832		
31-49310	Contribution from County Depts	2,592	2,518	8,000	8,000	8,000	8,000		
00-49400	Sales of General Fixed Assets	9,176	125,664	-	-	-	-		
	<b>Total Miscellaneous Revenue</b>	<b>3,213,451</b>	<b>5,680,841</b>	<b>2,020,847</b>	<b>1,889,549</b>	<b>2,255,594</b>	<b>2,170,814</b>	-	-
	<b>Total G/F</b>	<b>10,170,362</b>	<b>13,361,093</b>	<b>10,079,770</b>	<b>9,824,033</b>	<b>10,884,504</b>	<b>10,014,806</b>	-	-
<b>CONTINGENCY FUND</b>									
101	Contingency	1,723,259	886,461	1,390,161	1,390,161	1,330,538	1,330,538		
	<b>Total Contingency Fund</b>	<b>1,723,259</b>	<b>886,461</b>	<b>1,390,161</b>	<b>1,390,161</b>	<b>1,330,538</b>	<b>1,330,538</b>	-	-
<b>SPECIAL REVENUE FUNDS</b>									
201	Jail Assessment Revenue	37,785	37,491	41,650	41,650	41,500	-		
202	County Sales Tax Revenue	6,490,904	6,435,731	6,720,000	6,720,000	7,036,000	-		
204	Maintenance of Dams-General	65,853	35,409	53,902	53,902	227,899	227,899		
204-438	Maintenance of Dams-Beaver Dam	9,460	9,410	1,350	1,350	1,350	-		
204-473	Maintenance of Dams-Rice Lake Dam	23,170	23,525	28,281	28,281	72,776	49,211		
206	CDBG #1 - 1982	14,524	17,132	25,000	25,000	-	-		
208	CDBG #2 - 2000	12,977	13,052	30,000	30,000	-	-		
210	Recycling Program	728,962	725,526	735,244	735,244	735,244	-		
211	DHHS - Adult Protective Services	727,477	773,449	808,860	808,860	800,000	172,763		
211	DHHS - Children/Families/Youth Aids	6,704,126	6,961,042	7,104,393	7,104,393	7,326,852	4,012,983		
211	DHHS - Board 51 Behavioral Health	8,154,023	9,119,104	9,476,687	9,476,687	9,819,787	2,448,436		
211	DHHS - Public Health	2,094,098	2,613,558	2,431,316	2,431,316	2,610,254	1,605,482		
211	DHHS - Income Maintenance	1,564,940	1,655,775	1,680,618	1,680,618	1,822,065	548,288		
212	Opioid Abatement	71,330	377,916	85,401	85,401	162,000	-		

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REVENUES		Revenues 2023	Revenues 2024	Estimated Total 2025	Budget Adopted 2025	Budget Request 2026	Levy Request 2026	Executive Recommends 2026	Adopted Budget 2026
A/C #	Account Description								
213	Child Support Revenue	925,733	990,116	1,017,553	1,017,553	1,063,221	212,972		
216	Aging Disability Resource Ctr (ADRC)	1,528,027	1,770,736	1,672,553	1,672,553	1,925,198	276,726		
220	Fleet Vehicle Account	64,203	52,628	87,000	87,000	87,500	37,500		
221	Recreation Officer	173,099	168,614	269,543	269,543	274,447	184,447		
222	Animal Control	111,362	104,302	155,853	155,853	142,280	89,380		
231	Programs on Aging	1,627,794	1,708,794	2,049,967	2,049,967	2,014,585	913,153		
231-43566	Elderly&Handicapped Transportation	146,162	149,521	225,028	225,028	272,316	97,116		
240	Wildlife Habitat - Nickel an acre	761	760	760	760	760	-		
241	State Aid Forestry	2,640	250	5,000	5,000	5,000	-		
242	State Aid Snowmobile Trails	199,668	89,389	101,280	101,280	100,890	-		
243	Forestry Projects	-	-	-	-	-	-		
244	State Aid ATV Trails	112,599	271,800	103,580	103,580	103,580	-		
801	Dog License	21,272	20,359	21,000	21,000	21,000	-		
803	State Aid Wildlife Damage	32,436	38,576	30,000	30,000	30,000	-		
	<b>Total Special Revenue Funds</b>	<b>31,645,386</b>	<b>34,163,964</b>	<b>34,961,819</b>	<b>34,961,819</b>	<b>36,696,504</b>	<b>10,876,356</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE FUNDS</b>									
302	GO State Trust Fund - WTE Shredder	-	-	-	-	224,776	24,776		
303	GO State Trust Fund - WTE AGRS	-	414,626	414,626	414,626	414,626	314,626		
304	GO Highway Facility Bonds 2020B	1,582,869	1,580,319	1,581,869	1,581,869	1,582,369	1,582,369		
305	GO Sterling Bank Note - 2024	-	-	2,541,301	-	-	-		
306	GO Corp Purpose Bonds - 2025A	-	-	-	-	371,478	371,478		
	<b>Total Debt Service Funds</b>	<b>1,582,869</b>	<b>1,994,945</b>	<b>4,537,796</b>	<b>1,996,495</b>	<b>2,593,249</b>	<b>2,293,249</b>	<b>-</b>	<b>-</b>
<i>Application of WTE Funds applied to State Trust Fund Loans for Shredder (\$200K) &amp; AGRS (\$100K)</i>									
<b>CAPITAL PROJECT FUNDS</b>									
401	Capital Proj - Sally Port Expansion	-	-	2,256,107	-	-	-		
402	Capital Proj - CDBG CV Program	277,975	132,300	552,934	-	-	-		
403	Capital Proj - American Rescue Plan	376,655	276,076	25,876	-	-	-		
404	Capital Projects - General	709,529	1,324,234	2,530,000	2,530,000	2,337,800	500,000		
405	Capital Proj - Hwy Facility Construction	13,851	-	-	-	-	-		
	<b>Total Capital Project Fund</b>	<b>1,378,010</b>	<b>1,732,610</b>	<b>5,364,917</b>	<b>2,530,000</b>	<b>2,337,800</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>701 INTERNAL SERVICE FUND - HIGHWAY</b>									
41110	General Property Taxes	4,366,042	4,566,042	4,666,042	4,666,042	4,766,042	4,766,042		
43XXX	Intergovernmental Revenues	1,405,791	2,082,798	1,771,707	1,771,707	2,130,139	-		
47XXX	Intergovernmental Chgs for Services	7,418,170	7,205,126	6,737,100	6,737,100	6,847,101	-		
48XXX	Miscellaneous Revenues	202,552	57,424	4,158,720	4,158,720	4,249,900	-		
49XXX	Other Financing Sources	1,091,518	501,131	1,306,000	1,306,000	1,177,000	-		
	<b>Total Internal Service Funds</b>	<b>14,484,073</b>	<b>14,412,521</b>	<b>18,639,569</b>	<b>18,639,569</b>	<b>19,170,182</b>	<b>4,766,042</b>	<b>-</b>	<b>-</b>

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	REVENUES	Revenues	Revenues	Estimated	Budget	Budget	Levy Request	Executive	Adopted
A/C #	Account Description	2023	2024	Total 2025	Adopted 2025	Request 2026	2026	Recommends	Budget 2026
								2026	
<b>703</b>	<b>ENTERPRISE FUND - WASTE TO ENERGY</b>								
46430	Steam Sales	471,557	566,656	509,500	509,500	490,000	-		
46431	Electrical Sales	274,828	188,291	160,000	160,000	190,000	-		
46432	Waste Haulers - In County	2,010,381	1,965,450	2,221,050	2,221,050	2,225,000	-		
46433	Waste Haulers - Out of County	1,108,236	1,212,210	1,239,810	1,239,810	1,250,000	-		
46434	Individuals - All	688,475	700,621	675,000	675,000	712,000	-		
46438	Metal Sales	46,995	52,426	50,000	50,000	55,000	-		
48XXX	All other revenues	243,639	171,804	89,500	89,500	61,000	-		
49XXX	Other Financing Sources	89,500	489,751	2,525	-	-	-		
49997	Prior Year Carryover Applied to Debt	-	-	-	-	300,000	-		
49997	Surplus Funds Applied	-	-	150,000	150,000	200,000	-		
49998	Repayment on Loans - 2027	-	-	(339,000)	(339,000)	(339,000)	-		
	<b>Total Enterprise Fund - Operating</b>	<b>4,933,611</b>	<b>5,347,209</b>	<b>4,758,385</b>	<b>4,755,860</b>	<b>5,144,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>GRAND TOTAL REVENUES</b>	<b>65,917,569</b>	<b>71,898,803</b>	<b>79,732,417</b>	<b>74,097,937</b>	<b>78,156,777</b>	<b>29,780,991</b>	<b>-</b>	<b>-</b>



## Barron County 2026 Budget Worksheet - Expenditures

A/C #	EXPENDITURES Account Description	Expenditures 2023	Expenditures 2024	Estimated Expenditures 2025	Adopted Budget 2025	Requested Budget 2026	Funded By		Executive Recommends 2026	Adopted Budget 2026
							Non-Levy Request 2026	Levy Request 2026		
	<b>GENERAL GOVERNMENT</b>						<b>Assign F/B</b>			
50088	Capital Outlay - SBITAs	-	495,230	-	-	-	-	-		
01-51110	County Board	219,416	133,402	141,940	141,940	141,688	-	141,688		
01-51115	Broten Property Cleanup	25,324	-	-	-	-	-	-		
01-51120	HIPAA Compliance C/O	789	-	10,686	10,686	10,686	10,686	-		
02-51210	Circuit Court	1,833,957	1,859,896	2,056,602	2,056,602	2,068,242	-	2,068,242		
01-51230	Restorative Justice C/O	1,000	1,000	-	-	-	-	-		
05-51270	Medical Examiner	138,554	150,719	185,587	185,587	193,024	-	193,024		
09-51310	District Attorney	422,002	462,004	479,050	479,050	524,577	-	524,577		
09-51315	District Attorney - Crime Victim Witness	114,477	134,900	137,654	137,654	143,223	-	143,223		
31-51320	Corporation Counsel	410,277	423,527	427,260	427,260	442,731	-	442,731		
02-51340	Circuit Court - Family Court Counsel C/O	17,228	18,022	28,208	28,208	23,978	20,978	3,000		
02-51350	Circuit Court - Family Court Commish	38,263	42,056	44,105	44,105	45,410	-	45,410		
04-51410	Administration	1,285,031	1,299,821	1,295,865	1,295,865	1,368,535	-	1,368,535		
04-51415	Employee Recognition C/O	12,217	4,728	41,387	41,387	40,673	40,673	-		
06-51420	County Clerk	156,237	159,876	165,960	165,960	243,356	-	243,356		
04-51425	Workplace Safety C/O	-	-	8,506	8,506	8,506	8,506	-		
04-51430	Administration - Personnel Administration	29,155	38,966	62,000	62,000	57,000	-	57,000		
04-51432	Administration - Recruitment Activities	700	-	4,300	4,300	8,300	4,300	4,000		
04-51435	Wellness Program - C/O	350	302	14,553	14,553	15,828	15,828	-		
06-51440	County Clerk - Elections	34,263	67,690	173,300	173,300	172,900	-	172,900		
07-51450	Technology Center	814,127	929,047	979,979	979,979	1,100,895	-	1,100,895		
04-51460	Administration - Copy Room	25,776	27,082	39,500	39,500	37,000	-	37,000		
01-51510	Independent Auditing	93,379	104,622	100,000	100,000	110,000	-	110,000		
01-51512	Special Account-Indirect Costs	6,580	6,580	6,700	6,700	6,700	-	6,700		
08-51520	County Treasurer	283,018	297,734	308,389	308,389	346,690	-	346,690		
01-51540	Property, Liability, WC Insurance C/O	92,137	140,997	402,835	402,835	292,209	292,209	-		
14-51600	Maintenance - Government Center	510,123	540,370	664,438	664,438	648,852	-	648,852		
14-51610	Maintenance - Justice Center	461,821	499,977	590,830	590,830	614,604	-	614,604		
14-51620	Maintenance - Ann St Bldg Complex	14,141	3,195	-	-	-	-	-		
14-51630	Maintenance - County Office Complex	33,517	18,322	-	-	-	-	-		
14-51640	Maintenance - Courthouse - East Wing	17,144	30,349	150,000	150,000	55,000	-	55,000		
10-51710	Register of Deeds	299,518	306,335	339,178	339,178	356,636	-	356,636		
12-51715	Land Info - State C/O	88,930	101,577	25,592	25,592	14,445	14,445	-		
12-51715-290	Land Info - WROC Ortholmage Reimb C/O	-	-	14,104	14,104	14,104	14,104	-		
12-51715-291	Land Info - Surveyor Equipment Reserve C/O	-	1,912	1,164	1,164	640	640	-		
12-51715-292	Land Info - Education Grant C/O	-	315	2,701	2,701	2,440	2,440	-		
12-51715-293	Land Info - '22 Strategic Init Grant C/O	15,665	-	-	-	-	-	-		
12-51715-294	Land Info - '25 Base Budget Grant C/O	-	-	39,128	-	26,390	26,390	-		

A/C #	EXPENDITURES Account Description	Expenditures 2023	Expenditures 2024	Estimated Expenditures 2025	Adopted Budget 2025	Requested Budget 2026	Funded By		Executive Recommends 2026	Adopted Budget 2026
							Non-Levy Request 2026	Levy Request 2026		
12-51715-295	Land Info - '24 Base Budget Grant C/O	-	39,015	40,752	40,752	-	-	-		
12-51715-296	Land Info - '23 Base Budget Grant C/O	-	16,416	16,416	16,416	-	-	-		
12-51715-297	Land Info - '23 Strategic Init Grant C/O	11,775	55,175	52,985	52,985	-	-	-		
12-51715-298	Land Info - '20 Base Budget Grant C/O	-	10,000	-	-	-	-	-		
12-51715-299	Land Info - '25 Strategic Init Grant C/O	-	-	20,000	-	20,000	20,000	-		
12-51720	Land Info - County	136,932	162,504	142,253	142,253	149,662	-	149,662		
08-51790	Treasurer - Tax Deed Expense	59,334	31,855	35,100	35,100	35,100	-	35,100		
00-51910	Uncollectible Taxes	1,966	9,923	5,000	5,000	5,000	-	5,000		
	<b>Total General Government</b>	<b>7,705,123</b>	<b>8,625,441</b>	<b>9,254,007</b>	<b>9,194,879</b>	<b>9,345,024</b>	<b>471,199</b>	<b>8,873,825</b>	<b>-</b>	<b>-</b>
<b>PUBLIC SAFETY</b>										
16-52110	Sheriff - Administration	1,086,654	1,243,418	1,215,089	1,215,089	1,245,232	35,140	1,210,092		
16-52110-368	Sheriff - Drug Buy Money C/O	-	-	219,383	219,383	175,114	175,114	-		
16-52112	Sheriff - Donations C/O	1,488	12,340	14,430	14,430	13,733	13,733	-		
16-52115	Sheriff - Spillman Maint C/O	36,593	-	304,907	304,907	316,685	267,685	49,000		
16-52120	Sheriff - Enforcement/Det/SRO	3,293,241	3,720,981	3,720,362	3,720,362	3,862,487	-	3,862,487		
16-52125	Sheriff - Project Lifesaver C/O	459	-	-	-	-	-	-		
16-52130	Sheriff - JC Door Security	-	-	91,778	91,778	83,476	-	83,476		
01-52220	Fire Suppression	-	-	500	500	500	-	500		
16-52520	Sheriff - K-9 Unit - C/O	12,123	24,409	27,410	27,410	550	550	-		
16-52525	Sheriff - LE Shooting Range C/O	-	-	17,021	17,021	17,021	17,021	-		
16-52555	Sheriff - Hazmat Cleanup C/O	-	-	9,923	9,923	12,173	12,173	-		
16-52610	Sheriff - Communications Ctr	994,708	1,067,574	1,095,866	1,095,866	1,165,908	-	1,165,908		
16-52610-016	Sheriff - Tower Equip C/O	4,107	5,295	91,893	91,893	94,598	86,598	8,000		
16-52610-019	Sheriff - Emergency Mgmt	166,996	204,275	186,923	186,923	178,678	-	178,678		
16-52610-369	Sheriff - E-Dispatch C/O	7,189	7,194	-	-	7,320	7,320	-		
16-52615-019	Sheriff - 911 Dispatch Upgrades C/O	-	7,697	30,688	30,688	-	-	-		
16-52710	Sheriff - Jail	3,498,005	3,720,973	4,046,074	4,046,074	4,196,212	-	4,196,212		
16-52740	Sheriff - Inmate Canteen C/O	174,342	101,336	188,929	188,929	218,084	218,084	-		
	<b>Total Public Safety</b>	<b>9,275,905</b>	<b>10,115,492</b>	<b>11,261,176</b>	<b>11,261,176</b>	<b>11,587,771</b>	<b>833,418</b>	<b>10,754,353</b>	<b>-</b>	<b>-</b>
<b>PUBLIC WORKS</b>										
100-53630	Bike & Pedestrian Plan - TAP Grant	-	35,507	-	-	3,600	3,600	-		
	<b>Total Public Works</b>	<b>-</b>	<b>35,507</b>	<b>-</b>	<b>-</b>	<b>3,600</b>	<b>3,600</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PUBLIC HEALTH &amp; HUMAN SERVICES</b>										
19-54420	B1 Charitable, Penal & Special State Chgs	87	-	-	-	-	-	-		
20-54700	Veteran Service Office	226,921	228,425	228,578	228,578	237,390	-	237,390		
20-54701	VSO - Aid to Vet's C/O	7,460	9,641	29,892	29,892	29,805	19,305	10,500		
20-54702	VSO - Care of Vet's Graves C/O	6,018	8,937	16,966	16,966	12,550	8,350	4,200		
20-54703	VSO - Donation Aid C/O	4,296	3,178	25,261	25,261	31,608	31,608	-		
24-54910	WESTCAP Community Action	4,000	4,000	4,000	4,000	4,000	-	4,000		
06-54920	Food Pantry C/O	11,835	17,393	-	-	-	-	-		
	<b>Total Public Health &amp; Human Services</b>	<b>260,617</b>	<b>271,574</b>	<b>304,697</b>	<b>304,697</b>	<b>315,353</b>	<b>59,263</b>	<b>256,090</b>	<b>-</b>	<b>-</b>

A/C #	EXPENDITURES Account Description	Expenditures 2023	Expenditures 2024	Estimated Expenditures 2025	Adopted Budget 2025	Requested Budget 2026	Funded By		Executive Recommends 2026	Adopted Budget 2026
							Non-Levy Request 2026	Levy Request 2026		
CULTURE, RECREATION & EDUCATION										
23-55110	Library	604,159	644,141	652,022	652,022	678,972	-	678,972		
23-55110	Library Act 420 (Out of Co Pmts)	28,876	28,016	35,955	35,955	45,615	-	45,615		
24-55120	Historical Museum - Appropriation	39,000	39,000	39,000	39,000	39,000	-	39,000		
15-55200	County Parks & Recreation	244,330	241,392	292,007	292,007	310,188	-	310,188		
15-55201	Cumberland Rifle Range	445	520	3,000	3,000	3,000	-	3,000		
15-55202	Waldo Carlson Boat Launch C/O	-	-	71,409	71,409	79,991	79,991	-		
15-55203	Arland Rifle Range C/O	1,280	2,513	4,070	4,070	4,689	1,689	3,000		
15-55204	Silver Lake Assoc C/O	-	-	1,988	1,988	1,988	1,988	-		
15-55205	Vet's Park Boat Launch C/O	-	-	6,610	6,610	8,472	8,472	-		
16-55445	Snowmobile Alliance	12,297	12,280	17,965	17,965	14,370	14,370	-		
24-55460	County Fair Association - Appropriation	50,000	50,000	50,000	50,000	50,000	-	50,000		
28-55610	UWEC-BC Campus	124,892	155,590	150,000	150,000	150,000	-	150,000		
25-55620	UW Extension	41,269	12,930	22,150	22,150	20,520	-	20,520		
25-55620-219	UW Extension - 136 Contract	128,261	146,163	159,586	159,586	153,392	-	153,392		
25-55621	UW Extension - Agricultural Agent	885	-	500	500	500	-	500		
25-55622	UW Extension - Family Living Agent	5,889	9,364	20,344	20,344	2,500	-	2,500		
25-55623	UW Extension - 4-H Agent	11,288	8,511	12,003	12,003	8,000	-	8,000		
25-55629	UW Extension - Pesticide	-	-	3,548	3,548	-	-	-		
25-55630	UW Extension - Workshops	2,209	822	4,000	4,000	-	-	-		
25-55634	UW Extension - Shopping Matters Grant	-	-	695	695	-	-	-		
Total Culture, Recreation & Education		1,295,080	1,351,242	1,546,852	1,546,852	1,571,197	106,510	1,464,687	-	-
CONSERVATION & DEVELOPMENT										
12-56010	Land Services	1,007,516	1,075,893	1,137,024	1,137,024	1,184,020	-	1,184,020		
15-56100	County Parks & Rec - Forestry	33,833	22,744	86,619	86,619	89,098	2,125	86,973		
12-56211	SWCD - Items For Resale C/O	1,500	3,900	9,082	9,082	9,382	9,382	-		
12-56212	SWCD - Conservation Reserve C/O	-	4,124	25,364	25,364	40,327	40,327	-		
12-56215	SWCD - NR 135 Review Fees	10,012	9,998	13,500	13,500	500	-	500		
12-56216	Land Serv - NR-135 Forf Dollars C/O	-	-	3,458	3,458	3,458	3,458	-		
12-56217	SWCD - Conservation (Client) Payments	33,580	7,536	61,000	61,000	62,000	-	62,000		
12-56220	SWCD - Land Conservation	20,409	22,207	27,840	27,840	27,062	-	27,062		
12-56221	SWCD - LCD Equipment C/O	150	354	6,843	6,843	6,412	6,412	-		
12-56222	SWCD - UWSP Water Quality Study C/O	43,838	1,760	14,402	14,402	14,402	14,402	-		
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	-	-	7,660	7,660	7,660	7,660	-		
12-56224	SWCD - Phosphorus Variance C/O	32,460	14,954	75,007	75,007	67,717	67,717	-		
12-56225	SWCD - LCD Tree Seedlings C/O	16,303	10,801	16,513	16,513	4,738	4,738	-		
12-56226	SWCD - LCD Tree Planter C/O	-	-	19,364	19,364	20,504	20,504	-		
12-56229	SWCD - Native Plant Program	-	-	8,560	-	61	61	-		
24-56300	West Central WI Regional Planning	29,789	31,693	32,716	32,716	34,049	-	34,049		
12-56400	Zoning C/O	9,906	15,232	25,111	25,111	25,111	7,836	17,275		
12-56405	Zoning Violation Forfeitures C/O	-	-	14,191	14,191	17,141	17,141	-		
12-56410	Zoning - Rural Address Numbering C/O	2,843	63,081	28,572	28,572	36,620	36,620	-		

A/C #	EXPENDITURES Account Description	Expenditures 2023	Expenditures 2024	Estimated Expenditures 2025	Adopted Budget 2025	Requested Budget 2026	Funded By		Executive Recommends 2026	Adopted Budget 2026
							Non-Levy Request 2026	Levy Request 2026		
12-56415	SWCD - Red Cedar Lake Project C/O	-	328	16,595	16,595	16,267	16,267	-		
26-56510	Barron Co Housing Authority	4,527	4,987	6,000	6,000	6,000	-	6,000		
04-56700	Economic Development	95,000	96,000	97,000	97,000	98,000	-	98,000		
	<b>Total Conservation &amp; Development</b>	<b>1,341,666</b>	<b>1,385,592</b>	<b>1,732,421</b>	<b>1,723,861</b>	<b>1,770,529</b>	<b>254,650</b>	<b>1,515,879</b>	<b>-</b>	<b>-</b>
	<b>Total General Fund</b>	<b>19,878,391</b>	<b>21,784,848</b>	<b>24,099,153</b>	<b>24,031,465</b>	<b>24,593,474</b>	<b>1,728,640</b>	<b>22,864,834</b>	<b>-</b>	<b>-</b>
	<b>CONTINGENCY</b>									
101	Contingency Fund	1,723,259	886,461	1,390,161	1,390,161	1,330,538	-	1,330,538		
	<b>Total Contingency Fund</b>	<b>1,723,259</b>	<b>886,461</b>	<b>1,390,161</b>	<b>1,390,161</b>	<b>1,330,538</b>	<b>-</b>	<b>1,330,538</b>	<b>-</b>	<b>-</b>
	<b>SPECIAL REVENUE FUNDS</b>									
201	Jail Assessments	30,000	37,750	41,650	41,650	41,500	41,500	-		
204-56110	Maintenance of Dams- General	59,732	24,747	53,902	53,902	227,899	-	227,899		
204-56110-438	Maintenance of Dams - Beaver Dam	1,419	273	1,350	1,350	1,350	1,350	-		
204-56110-473	Maintenance of Dams - Rice Lake Dam	111,095	25,652	28,281	28,281	72,776	23,565	49,211		
206	CDBG #1 - 1982	15,425	-	25,000	25,000	-	-	-		
208	CDBG #2 - 2000	15,675	19,500	30,000	30,000	-	-	-		
210	Recycling	661,848	885,254	735,244	735,244	735,244	735,244	-		
211	DHHS - Adult Protection Services	824,195	753,074	808,860	808,860	800,000	627,237	172,763		
211	DHHS - Child & Families & Youth Aids	6,423,856	6,455,428	7,104,393	7,104,393	7,326,852	3,313,869	4,012,983		
211	DHHS - Board 51 Behavioral Health	8,583,518	9,311,893	9,476,687	9,476,687	9,819,787	7,371,351	2,448,436		
211	DHHS - Public Health	2,225,465	2,580,825	2,431,316	2,431,316	2,610,254	1,004,772	1,605,482		
211	DHHS - Income Maintenance	1,536,342	1,599,251	1,680,618	1,680,618	1,822,065	1,273,777	548,288		
212	Opioid Abatement	30,153	81,656	85,401	85,401	162,000	162,000	-		
213	Child Support Agency	928,925	977,018	1,017,553	1,017,553	1,063,221	850,249	212,972		
216	Aging Disability Resource Ctr - (ADRC)	1,512,854	1,716,681	1,672,553	1,672,553	1,925,198	1,648,472	276,726		
220	Fleet Vehicle Account	50,737	44,795	87,000	87,000	87,500	50,000	37,500		
221	Recreation Officer	128,906	133,240	269,543	269,543	274,447	90,000	184,447		
222	Animal Control	126,732	63,245	155,853	155,853	142,280	52,900	89,380		
231	Programs on Aging	1,597,482	1,630,177	2,049,967	2,049,967	2,014,585	1,101,432	913,153		
231	Elderly & Handicapped Transportation	218,112	235,744	225,028	225,028	272,316	175,200	97,116		
240	Wildlife Habitat	-	3,067	760	760	760	760	-		
241	State Aid Forestry Fund	2,640	250	5,000	5,000	5,000	5,000	-		
242	State Aid Snowmobile Trails	191,545	89,389	101,280	101,280	100,890	100,890	-		
243	Forestry Projects	-	-	-	-	-	-	-		
244	State Aid ATV Trails	109,199	265,918	103,580	103,580	103,580	103,580	-		
801-00	Dog License	878	1,033	21,000	21,000	21,000	21,000	-		
803-29	Wildlife Damage	32,436	38,576	30,000	30,000	30,000	30,000	-		
	<b>Total Special Revenue Funds</b>	<b>25,419,169</b>	<b>26,974,434</b>	<b>28,241,819</b>	<b>28,241,819</b>	<b>29,660,504</b>	<b>18,784,148</b>	<b>10,876,356</b>	<b>-</b>	<b>-</b>
	<b>DEBT SERVICE FUNDS</b>									
302	GO State Trust Fund - WTE Shredder	-	-	-	-	224,776	200,000	24,776		
303	GO State Trust Fund - WTE AGRS	-	414,626	414,626	414,626	414,626	100,000	314,626		

A/C #	EXPENDITURES Account Description	Expenditures 2023	Expenditures 2024	Estimated Expenditures 2025	Adopted Budget 2025	Requested Budget 2026	Funded By		Executive Recommends 2026	Adopted Budget 2026
							Non-Levy Request 2026	Levy Request 2026		
304	GO Highway Facility Bonds 2020B	1,586,919	1,583,869	1,581,869	1,581,869	1,582,369	-	1,582,369		
305	GO Sterling Bank Note - 2024	-	-	2,541,301	-	-	-	-		
306	GO Corp Purpose Bonds - 2025A	-	-	-	-	371,478	-	371,478		
	<b>Total Debt Service Funds</b>	<b>1,586,919</b>	<b>1,998,495</b>	<b>4,537,796</b>	<b>1,996,495</b>	<b>2,593,249</b>	<b>300,000</b>	<b>2,293,249</b>	<b>-</b>	<b>-</b>
<i>Application of WTE Funds applied to State Trust Fund Loans for Shredder (\$200K) &amp; AGRS (\$100K)</i>										
	<b>CAPITAL OUTLAY</b>									
401	Sheriff Dept Sally Port Expansion	10,564	101,445	-	-	-	-	-		
402	CDBG CV Program Bldg-Salvation Army	277,975	132,300	-	-	-	-	-		
403	American Rescue Plan Act	1,925,846	870,573	-	-	-	-	-		
404	Capital Improvement Capital Outlay	1,298,986	2,303,397	2,530,000	2,530,000	2,337,800	1,837,800	500,000		
405	Highway Facility Construction	3,635,794	528,775	-	-	-	-	-		
	<b>Total Capital Outlay</b>	<b>6,860,626</b>	<b>3,702,745</b>	<b>2,530,000</b>	<b>2,530,000</b>	<b>2,337,800</b>	<b>1,837,800</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>701</b>	<b>INTERNAL SERVICE FUND - HIGHWAY</b>									
531XX	Admin/Ops Mgr/Engineer/Radio/Liability	702,975	800,109	753,332	731,275	745,600	124,460	621,140		
532XX	Operation of Pits, Quarries & Bituminous	3,673,590	3,404,404	3,646,945	4,078,220	4,152,700	4,152,700	-		
53281	Equipment Purchases	1,127,861	1,509,847	1,232,000	1,288,000	1,232,000	-	1,232,000		
53311	CTHS Routine Maintenance	1,639,681	2,067,863	1,948,000	1,663,168	1,690,940	817,770	873,170		
53312	CTHS Routine Maintenance - Signs	126,225	133,083	133,356	120,000	130,000	-	130,000		
53313	County Bridges	42,678	78,371	61,433	60,000	57,000	-	57,000		
53314	Winter Maintenance - Snow & Ice	1,329,605	823,590	1,431,311	1,422,264	1,526,929	996,929	530,000		
53321-22	STHS Maintenance	1,849,136	2,082,457	1,641,774	1,540,420	1,456,281	1,456,281	-		
53330-53331	Municipal Work	4,974,400	4,902,306	4,950,000	4,950,000	5,075,000	5,075,000	-		
53385	County Aid Bridges	234,581	261,320	331,100	270,000	255,000	55,000	200,000		
534XX	County Road Construction	2,959,777	2,964,528	2,204,500	2,150,319	2,456,000	1,726,000	730,000		
59210	Indirect Costs	235,594	311,722	365,903	365,903	392,732	-	392,732		
	<b>Total Internal Service Fund</b>	<b>18,896,103</b>	<b>19,339,600</b>	<b>18,699,654</b>	<b>18,639,569</b>	<b>19,170,182</b>	<b>14,404,140</b>	<b>4,766,042</b>	<b>-</b>	<b>-</b>
<b>703</b>	<b>ENTERPRISE FUND - Waste To Energy</b>									
	Salaries & Fringe Benefits	1,868,604	2,000,497	1,873,950	1,873,950	2,021,910	2,021,910	-		
	Repairs and Maintenance	381,676	607,914	857,262	857,262	804,974	804,974	-		
	Ash Disp/Flue Gas, Analysis, By-Pass, E-Waste	1,316,907	1,428,267	882,000	882,000	945,000	945,000	-		
	Depreciation	194,306	323,141	520,000	520,000	465,000	465,000	-		
	All other expenses	564,542	439,681	543,100	543,100	499,200	499,200	-		
	Indirect Costs Payable to G/F	89,923	85,563	79,548	79,548	107,916	107,916	-		
	New Equipment Purchases	1,759,698	3,691,356	-	-	-	-	-		
	Debt Service	-	214,199	-	-	300,000	300,000	-		
	<b>Total Enterprise Fund</b>	<b>6,175,655</b>	<b>8,790,617</b>	<b>4,755,860</b>	<b>4,755,860</b>	<b>5,144,000</b>	<b>5,144,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>GRAND TOTAL EXPENDITURES</b>	<b>80,540,123</b>	<b>83,477,200</b>	<b>84,254,443</b>	<b>81,585,369</b>	<b>84,829,747</b>	<b>42,198,728</b>	<b>42,631,019</b>	<b>-</b>	<b>-</b>



# 2025 Personnel Policy Handbook

## Summary of Updates/Revisions

### Section 2 - Compensation

C. Shift Differential: Updated shift hours for Correction Sergeant to reflect 6:15p-6:30a shift.

D. Additional Compensation: Combine IT with SW for on-call due to increased IT demand and response time. Change language - if employee is able to respond without traveling, then paid for the time worked. If travel required, then guaranteed 1 hour of pay.

### Section 4 - Leaves

E. Floating Holiday: Added Employees employed less than six months are not eligible for floating holiday payout.

G. Pregnant Workers Fairness Act (PWFA): Added language as a result of new federal regulations in effect 6/18/2024

#### Q. Reimbursement Policy

- Meal Reimbursement: Changed to reflect state amounts **\$10-Breakfast; \$12-Lunch; \$23-Dinner**. Added list of non-reimbursable items.
- Mileage/Travel:
  - Turn-down rate: If County vehicle available and employee chooses to use personal vehicle, employee reimbursed at rate equivalent **to one half (½ ) of the applicable IRS rate**. *Currently reimbursed at \$0.25/mile and IRS rate is \$0.70/mile.*
  - Lodging: Multiple-day authorized business travel: Overnight stays may be allowed for subsequent nights if travel is in excess of 70 miles one way **or as deemed appropriate by the County Administrator**.

### Section 5-Benefits

F. Clothing/Boot Allowance: Add \$62.50/year boot stipend for Jail staff.

### Section 6-Technology & Communications

C. Artificial Intelligence (AI): Added new policy language

### Section 7-Workplace Standards/policies

G. Discipline: Added additional details (falsification, conducting outside employment during paid time, etc).

H. Confidentiality and Information Access - updated

V. Service Animals/Pets: Added new policy language

### Section 8-Workplace Protections

B. Sexual harassment policy: Updated to include examples, definitions and revised language

C. Expectation for Civility: Added Language

D. Employee Expression: Added Language

E. Drug & Alcohol Free Workplace: Added controlled substances

F. Workplace Violence: Weapons at the workplace –Update to allow conceal/carry weapons at Hwy/GC, NOT at JC (other than Law Enforcement) and WTE due to safety. *Had been silent on Hwy and WTE.*

***Already approved by Exec and incorporated in Handbook update:***

### Section 4-Leaves

O. Paid Opportunities: Barron City Meals on Wheels – Employees paid up to 30 minutes to deliver and paid mileage. (11/29/23 Executive approval)

Q. Reimbursement Policy: Added language to allow deputies to drive County squad car to/from home and work, up to 15.0 road miles outside of the Barron County limits. (11/29/23 Executive approval)