



BARRON COUNTY BOARD OF SUPERVISORS

Monday, September 15, 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. In Memoriam – Dale Heinecke
5. Special Matters and Announcements (Non-Action Items)
6. Approve Agenda
7. Approve Minutes of August 18, 2025
8. Public Comment (*Prior Registration with County Clerk Required / Maximum Allotted Time is 3 Minutes*)
9. Rice Lake Area School District / UWECBC Playground Presentation and Approval of Plan
10. Recreation Trail Update – Deputy Jeff Wolfe
11. Groundwater Monitoring Study Results – Tyler Gruetzmacher, County Conservationist
12. 2026 Budget – 1st Draft
13. Zoning Ordinance Amendment – Rezoning – Town of Cedar Lake, Laura L. & Daniel P. Ekstrom
14. Resolution – 2025 Barron County Farmland Preservation Plan Update
15. WI Dept of Employee Trust Fund (ETF) Resolution For Inclusion Under the Income Continuation Insurance Plan
16. Report from County Administrator
17. Appointments
 - a. Solid Waste Management Board – Appoint Tim Ploetz to Replace Burnell Hanson
 - b. Workforce Resource – Appoint Tim Ploetz to Replace Burnell Hanson
 - c. Momentum West – Appoint Tim Ploetz to Replace Burnell Hanson
 - d. Rice Lake Library Board – Appoint Tim Ploetz to Replace Burnell Hanson
18. Claims, Petitions & Correspondence
19. Suggestions for Future Agenda Items
 - a. 2026 Health Insurance Renewal
20. 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 the request.



BARRON COUNTY BOARD OF SUPERVISORS

MONDAY, AUGUST 18, 2025 – 5:00 PM

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

MINUTES

PRESENT IN PERSON: Bob Anderson, Patti Anderson, John Banks, Karolyn Bartlett, Randy Cook Sr, Bill Effertz, Pam Fall, Craig Fowler, Jim Gores, Dana Heller, Dennis Jenkins, Amanda Kohnen, Kathy Krug, Audrey Kusilek, Jamie McCready, Carol Moen, Roberta Mosentine, Gary Nelson, Louie Okey, Pete Olson, Tim Ploetz (*Once Sworn In*), Pete Schneider, Bill Schradle, Marv Thompson, Craig Turcott, Diane Vaughn and Stacey Wenzel.

ATTENDING VIRTUALLY: None at this time.

ABSENT: Fran Langman and Bob Rogers.

CALL TO ORDER: Chair Okey called the meeting to order at 5:00PM.

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

INVOCATION: Led by Pastor Wayne Hall from the Abundant Life Church Academy located in Cameron.

PLEDGE OF ALLEGIANCE: Recited.

SPECIAL MATTERS AND ANNOUNCEMENTS (NON-ACTION ITEMS):

- A. **INTRODUCTION OF SHERIFF JODI KUMMET:** Appointed Sheriff Kummet introduced herself to the Board.
- B. **RAIL SAFETY PROCLAMATION:** Administrator French reviewed the proclamation that Chair Okey will sign.
- C. **RETIRED SUPERVISOR HANSON:** Chair Okey read a plaque that will be presented to retired Supervisor Bun Hanson for his service and dedication to Barron County.

APPROVE AGENDA: Motion: (Moen/McCready) to approve. Carried with 26 Yes and 2 Absent (Langman & Rogers.)

APPROVE MINUTES OF JULY 21, 2025: Motion: (Cook/Heller) to approve. Carried with 26 Yes and 2 Absent (Langman & Rogers.)

APPOINTMENT AND SWEARING IN OF DISTRICT #21 SUPERVISOR TO REPLACE BURNELL HANSON: Chair Okey announced that he has chosen Tim Ploetz to fill the vacancy in Supervisory District #21 due to Supervisor Hanson's resignation. Ploetz will fill the remainder of the term through April 2026. County Clerk Hodek administered the Oath of Office to Ploetz. Ploetz introduced himself to the Board.

PUBLIC COMMENT: Chief Deputy Hagen presented two Meritorious Service awards to Deputy Ryan Hulback and Dispatcher Kari Dvorak for locating and assisting an injured citizen last month with a 911 hang-up call.

2025-29 RESOLUTION – JUROR PER DIEMS: Motion: (Olson/Turcott) to approve. Carried with 27 Yes and 2 Absent (Langman & Rogers).

PRESENTATION ON MAPLE GROVE SOLAR – IBV ENERGY PARTNERS: Robin Saiz, VP of Business Development at ibV Energy Partners reviewed the current project and schedule, the local economic impact and answered questions from the Board. Emergency Manager Judy answered questions from the Board.

PRESENTATION FROM WEST CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION – SCOTT ALLEN, EXECUTIVE DIRECTOR: Executive Director Scott Allen discussed the history of the local regional planning committees and current funding projects around the region. Lending Specialist Amanda Veith spoke

in regards to the partnership with the Regional Business Fund and the West Central Wisconsin Regional Planning Commission.

ELECTION OF COUNTY BOARD 2ND VICE CHAIR: County Clerk Hodek reviewed the procedure for the nomination and ballot process for the 2nd Vice Chair vacancy and noted the Supervisor elected to this position will fill the remainder of the term through April 2026.

Receiving Nominations for 2nd Vice Chair: Cook, Effertz, Fowler, Heller, Mosentine, Nelson, Olson, Schneider, Turcott, Vaughn and Wenzel. Supervisors declining the nominations were: Cook, Effertz, Fowler, Heller, Mosentine, Nelson, Schneider and Turcott.

Accepting Nominations and Placed on the First Ballot: Olson, Vaughn and Wenzel accepted the nomination and were placed on a ballot. Each were given the opportunity to speak as to why they were seeking the position.

Receiving Majority Votes and Placed on the Second Ballot: Olson and Wenzel were placed on the second ballot. Wenzel received the majority of the votes and was elected 2nd Vice Chair.

Corporation Counsel Muench noted that since Supervisor Wenzel represented the Health & Human Services Committee on the Executive Committee, the committee will need to appoint a new Executive Representative at their meeting next week.

2025-6 ZONING ORDINANCE AMENDMENT – REZONING – TOWN OF ALMENA, JOSEPH H. & PENNIE L. MOLLS: Motion: (Kusilek/Jenkins) to approve. Carried with 27 Yes and 2 Absent (Langman & Rogers).

2025-27 RESOLUTION – AUTHORIZING APPROVAL OF JOINT DEVELOPERS AGREEMENT FOR IBV PARTNERS – MAPLE GROVE SOLAR AND DISMISSAL OF THE COURT ACTION AGAINST THE WISCONSIN PUBLIC SERVICE COMMISSION: Chair Okey stated that the Maple Grove Solar Farm was approved at the state level and the County has no jurisdiction over the project. Okey also noted the only way to protect the County's interest in the project was to enter into the Joint Developers Agreement. Motion: (Heller/Cook) to approve. Carried with 26 Yes, 2 Absent (Langman & Rogers) and 1 Abstain (Kusilek).

2025-28 RESOLUTION – APPROVAL OF EMERGENCY RESPONSE PLAN(S) FOR MAPLE GROVE SOLAR AND BARRON COUNTY EMERGENCY RESPONSE PLAN: Motion: (Heller/Cook) to approve. Carried with 25 Yes, 2 Absent (Langman & Rogers), 1 No (Gores) and 1 Abstain (Kusilek).

2025-30 RESOLUTION - AUTHORIZING THE CREATION OF A .5 FTE COUNTY FORESTER AS A BARRON COUNTY EMPLOYEE: Motion: (P. Anderson/Jenkins) to approve. Administrator French answered questions from the Board. Carried with 27 Yes and 2 Absent (Langman & Rogers).

2025-7 ORDINANCE – DESIGNATING ADDITIONAL PORTIONS OF COUNTY HIGHWAYS AS ATV/UTV ROUTES: Motion: (Schneider/Jenkins) to approve. Discussion. Carried with 27 Yes and 2 Absent (Langman & Rogers).

2025-8 ORDINANCE – TO AUTHORIZE COUNTY CONSTRUCTION & MAINTENANCE OF STREETS & HIGHWAYS: Motion: (Jenkins/Wenzel) to approve. Corporation Counsel Muench answered questions from the Board. Discussion. Carried with 26 Yes, 2 Absent (Langman & Rogers) and 1 No (Cook).

REPORT FROM COUNTY ADMINISTRATOR

- A. **UPDATE ON OPIOID SETTLEMENTS – PAST & FUTURE:** Administrator French gave update on settlement agreements with current disbursements. Information was also included in the packet.
- B. **2025 EMPLOYEE RECOGNITION:** The Executive Committee approved four hours of floating holiday to be used by December 31, 2025 to all regular and regular part-time employees (including union employees) that were hired on or before August 1, 2025. The four additional hours of floating holiday must be approved by the employee's supervisor and cannot be carried over to 2026.
- C. **ACID GAS REMOVAL SYSTEM – WASTE TO ENERGY:** The newly installed acid gas removal system is now in operation. The stack test will be the next step in implementing the system.

APPOINTMENTS

- A. **ECONOMIC DEVELOPMENT BOARD – APPOINT PATTI ANDERSON (VILLAGE OF HAUGEN REPRESENTATIVE):** Chair Okey noted that the Village of Haugen recently joined the Economic Development

Board and will need a member appointed to the BCEDC. **Motion: (Kusilek/B. Anderson)** to approve. Carried with 27 Yes and 2 Absent (Langman & Rogers).

CLAIMS, PETITIONS & CORRESPONDENCE: None at this time.

SUGGESTIONS FOR FUTURE AGENDA ITEMS:

1. First Draft of the 2026 County Budget
2. Health & Human Services Executive Representative Appointment
3. Update from Sheriff Department on ATV/UTV Trails

NEXT MEETING DATE: Monday, September 15, 2025 at 5:00PM at the Government Center located in Barron.

ADJOURNMENT: The meeting adjourned by unanimous consent at 6:35PM.

Respectfully Submitted,
Jessica Hodek, County Clerk

MINUTES ARE NOT OFFICIAL UNTIL APPROVED BY THE COUNTY BOARD AT THE 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

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

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	
113,503	-	113,503	-

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
2. 2024 Actual Revenues
3. 2025 Estimated Revenues
4. 2025 Budget as Originally Adopted | 5. 2026 Total Estimated Revenues
6. 2026 Estimated Revenues to Offset Property Tax Levy
7. 2026 Executive Committee Recommendations to the County Board
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
A/C #	REVENUES Account Description	Revenues 2023	Revenues 2024	Estimated Total 2025	Budget Adopted 2025	Budget Request 2026	Levy Request 2026	Executive Recommends 2026	Adopted Budget 2026
	TAXES								
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		
	Total Taxes	556,727	568,017	533,993	529,620	564,120	564,120	-	-
	INTERGOVERNMENTAL REVENUES								
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		
	Total Intergovernmental Revenue	3,998,155	4,533,775	5,278,595	5,205,628	5,642,335	5,582,207	-	-

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
	LICENSES & PERMITS								
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		
	Total Licenses & Permits	349,854	354,392	327,325	326,000	304,500	304,500	-	-
	FINES, FORFEITURES & PENALTIES								
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	-	-	-	-		
	Total Fines, Forfeitures & Penalties	144,368	161,600	130,875	129,100	133,200	133,200	-	-
	PUBLIC CHARGES FOR SERVICES								
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	-		
	Total Public Charges for Services	1,676,803	1,834,271	1,524,620	1,480,621	1,743,240	1,018,450	-	-

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		
	Total Intergovt Charges for Services	231,003	228,197	263,515	263,515	241,515	241,515	-	-

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		

		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								
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	-	-	-	-		
	Total Miscellaneous Revenue	3,213,451	5,680,841	2,020,847	1,889,549	2,255,594	2,170,814	-	-
	Total G/F	10,170,362	13,361,093	10,079,770	9,824,033	10,884,504	10,014,806	-	-
CONTINGENCY FUND									
101	Contingency	1,723,259	886,461	1,390,161	1,390,161	1,330,538	1,330,538		
	Total Contingency Fund	1,723,259	886,461	1,390,161	1,390,161	1,330,538	1,330,538	-	-
SPECIAL REVENUE FUNDS									
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	-		

		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								
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	-		
	Total Special Revenue Funds	31,645,386	34,163,964	34,961,819	34,961,819	36,696,504	10,876,356	-	-
DEBT SERVICE FUNDS									
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		
	Total Debt Service Funds	1,582,869	1,994,945	4,537,796	1,996,495	2,593,249	2,293,249	-	-
<i>Application of WTE Funds applied to State Trust Fund Loans for Shredder (\$200K) & AGRS (\$100K)</i>									
CAPITAL PROJECT FUNDS									
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	-	-	-	-	-		
	Total Capital Project Fund	1,378,010	1,732,610	5,364,917	2,530,000	2,337,800	500,000	-	-
INTERNAL SERVICE FUND - HIGHWAY									
701	General Property Taxes	4,366,042	4,566,042	4,666,042	4,666,042	4,766,042	4,766,042		
41110	Intergovernmental Revenues	1,405,791	2,082,798	1,771,707	1,771,707	2,130,139	-		
43XXX	Intergovernmental Chgs for Services	7,418,170	7,205,126	6,737,100	6,737,100	6,847,101	-		
47XXX	Miscellaneous Revenues	202,552	57,424	4,158,720	4,158,720	4,249,900	-		
48XXX	Other Financing Sources	1,091,518	501,131	1,306,000	1,306,000	1,177,000	-		
49XXX	Total Internal Service Funds	14,484,073	14,412,521	18,639,569	18,639,569	19,170,182	4,766,042	-	-

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
703	ENTERPRISE FUND - WASTE TO ENERGY								
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)	-		
	Total Enterprise Fund - Operating	4,933,611	5,347,209	4,758,385	4,755,860	5,144,000	-	-	-
	GRAND TOTAL REVENUES	65,917,569	71,898,803	79,732,417	74,097,937	78,156,777	29,780,991	-	-

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		
	GENERAL GOVERNMENT						Assignd F/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	-	-
	Total General Government	7,705,123	8,625,441	9,254,007	9,194,879	9,345,024	471,199	8,873,825	-	-
PUBLIC SAFETY										
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	-	-	-
	Total Public Safety	9,275,905	10,115,492	11,261,176	11,261,176	11,587,771	833,418	10,754,353	-	-
PUBLIC WORKS										
100-53630	Bike & Pedestrian Plan - TAP Grant	-	35,507	-	-	3,600	3,600	-	-	-
	Total Public Works	-	35,507	-	-	3,600	3,600	-	-	-
PUBLIC HEALTH & HUMAN SERVICES										
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	-	-	-	-	-	-	-
	Total Public Health & Human Services	260,617	271,574	304,697	304,697	315,353	59,263	256,090	-	-

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		
	Total Conservation & Development	1,341,666	1,385,592	1,732,421	1,723,861	1,770,529	254,650	1,515,879	-	-
	Total General Fund	19,878,391	21,784,848	24,099,153	24,031,465	24,593,474	1,728,640	22,864,834	-	-
	CONTINGENCY									
101	Contingency Fund	1,723,259	886,461	1,390,161	1,390,161	1,330,538	-	1,330,538		
	Total Contingency Fund	1,723,259	886,461	1,390,161	1,390,161	1,330,538	-	1,330,538	-	-
	SPECIAL REVENUE FUNDS									
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	-		
	Total Special Revenue Funds	25,419,169	26,974,434	28,241,819	28,241,819	29,660,504	18,784,148	10,876,356	-	-
	DEBT SERVICE FUNDS									
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		
	Total Debt Service Funds	1,586,919	1,998,495	4,537,796	1,996,495	2,593,249	300,000	2,293,249	-	-
<i>Application of WTE Funds applied to State Trust Fund Loans for Shredder (\$200K) & AGRS (\$100K)</i>										
	CAPITAL OUTLAY									
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	-	-	-	-	-		
	Total Capital Outlay	6,860,626	3,702,745	2,530,000	2,530,000	2,337,800	1,837,800	500,000	-	-
701	INTERNAL SERVICE FUND - HIGHWAY									
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		
	Total Internal Service Fund	18,896,103	19,339,600	18,699,654	18,639,569	19,170,182	14,404,140	4,766,042	-	-
703	ENTERPRISE FUND - Waste To Energy									
	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	-		
	Total Enterprise Fund	6,175,655	8,790,617	4,755,860	4,755,860	5,144,000	5,144,000	-	-	-
	GRAND TOTAL EXPENDITURES	80,540,123	83,477,200	84,254,443	81,585,369	84,829,747	42,198,728	42,631,019	-	-

BARRON COUNTY ZONING ORDINANCE NO. 2025 –

**AN ORDINANCE AMENDING THE ZONING CODE, (Re: Laura L. & Daniel P.
Ekstrom),
COUNTY OF BARRON, WISCONSIN**

The Barron County Board of Supervisors ordains as follows

WHEREAS, Laura L. & Daniel P. Ekstrom, owners, filed a Petition to rezone certain property in Barron County;

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

_____ **Agricultural-2** _____ to _____ **Agricultural-1** _____

LEGAL DESCRIPTION OF PROPERTY:

Rezone Prt Frac NW-SW Lyg N & E of Ref Ln in Vol 539 Pg 83, Frac SW-NW Lyg N & E of Ref Ln in Vol 539 Pg 83 Ex Lot 1 CSM14/49 & Ex OL 1 CSM 23/43 and SE-NW Ex E 70 Rds, consisting of 47.48 acres, located in Section 6, T36N, R10W, Town of Cedar Lake.

WHEREAS, this Amendment was approved by the Zoning Committee on September 3, 2025, on a vote of 5:0, with Jenkins, Thompson, Rogers, Cook and Kusilek all voting in favor and 0 against.

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

BARRON COUNTY ZONING ORDINANCE NO. 2025 -

**AN ORDINANCE AMENDING THE ZONING CODE, (Re: Laura L. & Daniel P.
Ekstrom),
COUNTY OF BARRON, WISCONSIN**

Page 2

OFFERED THIS 15th day of September, 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 <u>N/A</u></p> <p>Fiscal impact:</p> <ul style="list-style-type: none">- Current year total amount: \$- Future years total amount: \$- Effect on tax levy – current year - \$- Effect on tax levy – future years - \$ <p>Fiscal impact reviewed by:</p> <p><u>Jodi Busch, Finance Director</u></p> <p>Approved as to form by:</p> <p><u>Jeffrey French, Administrator</u></p> <p><u>John Muench, Corporation Counsel</u></p>	<p><u>Audrey Kusilek, Committee Chair</u></p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted () Failed () Tabled ()</p>
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**BARRON COUNTY ZONING COMMITTEE
BARRON, WISCONSIN
ACTION AND REPORT**

FINDINGS OF FACT:

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

Filing Date: July 23, 2025

File # 010-0600-08-000 (010-0600-09-001, 010-0600-11-000)

Hearing Date: **September 3, 2025**

Petitioner: Laura Ekstrom

Owner: Laura L. & Daniel P. Ekstrom – 2973 24th Street, Birchwood, WI 54817
(Name and Address)

1. The petitioner is the owner/lessee/mortgagee of the following described property, which is the subject of the petition to rezone the following: Prt Frac NW-SW Lyg N & E of Ref Ln in Vol 539 Pg 83, Frac SW-NW Lyg N & E of Ref Ln in Vol 539 Pg 83 Ex Lot 1 CSM14/49 & Ex OL 1 CSM 23/43 and SE-NW Ex E 70 Rds, consisting of 47.48 acres, located in Section 6, T36N, R10W, **Town of Cedar Lake**, Barron County, Wisconsin.
2. The petitioner requests to rezone from the **Agricultural-2 district to the Agricultural-1 district.**
3. The present use of the property is: residence & vacant land.
4. Petitioner purpose of the rezoning request is: to create a separate parcel if I should need to sell my home.
5. Per **Section 17.81(3)(a)** of the Land Use Ordinance, the committee finds that:

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

- 1.) Agricultural-1 is an appropriate district in this area.
- 2.) Request meets the standards of Section 17.81(3) of the Land Use Ordinance.
- 3.) Town Board is in favor.
- 4.)
- 5.)

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

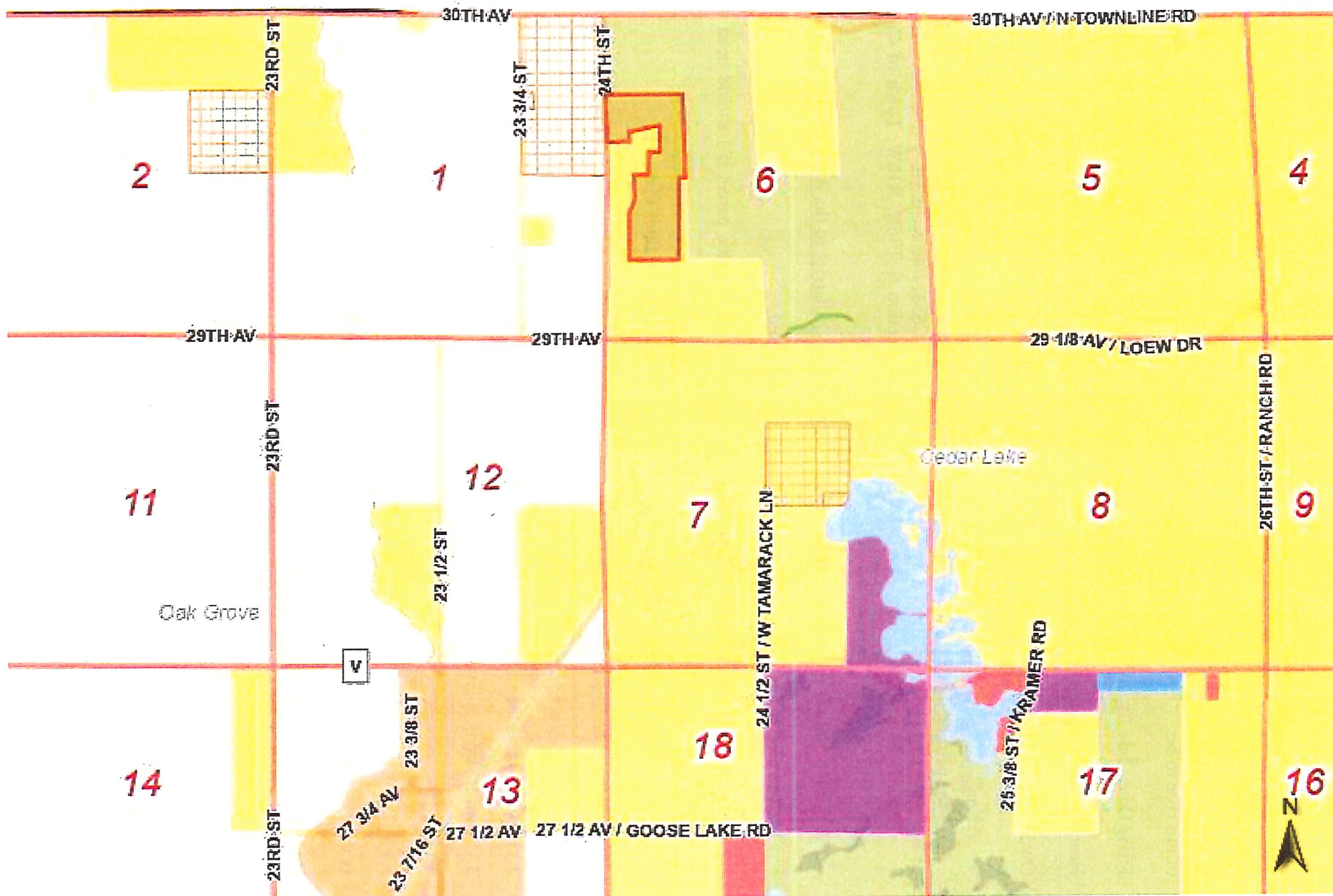
Barron County Zoning Committee:

Signed: _____
Committee Chairperson

Attest: _____
Committee Secretary

Dated: _____

(Signed by Committee Chairperson Kusilek on 9/3/25.)
Committee action is not final until approved by County Board Resolution.



BARRON COUNTY RESOLUTION NO. 2025
2025 Barron County
Farmland Preservation Plan Update – 2025

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1
2 **WHEREAS**, pursuant to Section 91.10 of the Wisconsin Statutes, Barron County
3 is authorized to prepare, update, and adopt a Farmland Preservation Plan in accordance
4 with the aforementioned Statute; and
5

6 **WHEREAS**, the attached Farmland Preservation Plan provides a vision and
7 guidelines for future growth, development, and land preservation in Barron County; and
8

9 **WHEREAS**, the Barron County Farmland Preservation Plan has been prepared by
10 county staff under the supervision of the Barron County Extension/Land Conservation and
11 Zoning Committees including input from a public open house and meetings; and
12

13 **WHEREAS**, the Extension/Land Conservation and Zoning Committees approved
14 the adoption of the Barron County Farmland Preservation Plan on September 2, 2025 and
15 September 3, 2025; and
16

17 **WHEREAS**, the Extension/Land Conservation and Zoning Committees have the
18 authority to recommend that the Barron County Board of Supervisors adopt the County's
19 Farmland Preservation Plan under Section 66.1001(4)(b); and
20

21 **WHEREAS**, the Zoning Committee has the authority to recommend that the
22 Barron County Board of Supervisors amend Barron County's Comprehensive Plan under
23 Section 66.1001(4)(b); and
24

25 **WHEREAS**, the Barron County Farmland Preservation plan text and maps are
26 hereby certified by the Wisconsin Department of Agriculture, Trade and Consumer
27 Protection under s. 91.16, of the Wisconsin State Statutes on July 25, 2025, contingent
28 upon Barron County Board of Supervisors adoption of the plan; and
29

30 **NOW, THEREFORE, BE IT RESOLVED**, that pursuant to Sections 91.16 of the
31 Wisconsin State Statutes that the Barron County Board of Supervisors hereby adopt the
32 2025 update of the Barron County Farmland Preservation Plan.
33

34 **BE IT FURTHER RESOLVED** that the Barron County Farmland Preservation
35 Plan be incorporated into the Barron County Comprehensive Plan; Chapter Two,
36 Agricultural, Natural and Cultural Resources.
37

38
39 **BE IT FURTHER RESOLVED**, that publication of this resolution may occur
40 through posting in accordance with Section 985.02 of the Wisconsin Statutes.
41

BARRON COUNTY RESOLUTION NO. 2025
2025 Barron County
Farmland Preservation Plan Update – 2025

OFFERED THIS 15th day of September, 2025.

<p>Number of readings required: One (<input checked="" type="checkbox"/>) Two (<input type="checkbox"/>)</p> <p>Vote required for passage: Majority (<input checked="" type="checkbox"/>) 2/3 Entire Board (20) (<input type="checkbox"/>)</p> <p>Source of funding: Budgeted (<input type="checkbox"/>) General Fund (<input type="checkbox"/>) Grant (<input type="checkbox"/>) Contingency (<input type="checkbox"/>) Other (<input checked="" type="checkbox"/>) Details: N/A</p> <p>Fiscal impact: - Current year total amount: \$ - 0 - - Future years total amount: \$ - 0 - - Effect on tax levy – current year - \$ - 0 - - Effect on tax levy – future years - \$ - 0 -</p> <p>Fiscal impact reviewed by County Finance Department</p> <p>_____ Jodi Busch, Finance Director</p> <p>Approved as to form by:</p> <p>_____ Jeffrey French, Administrator</p> <p>_____ Samantha Mohns, Deputy Corporation Counsel</p>	<p>_____ Randall Cook Extension/Land Conservation Committee Chair</p> <p>_____ Audrey Kusilek Zoning Committee Chair</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted (<input type="checkbox"/>) Failed (<input type="checkbox"/>) Tabled (<input type="checkbox"/>)</p> <p>Motion: (<input type="checkbox"/>) to approve. Carried.</p>
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2000 acres out of the A-1 zoning district (thus far) with pre-2016 Land Use Ordinance standards for minimum lot sizes. A “Right to Farm” statement is required on all Certified Survey Maps approved in the A-1 district, stating that agricultural operations should be expected in the area and owners of these lots shall not cause interference with such operations. Agricultural Preservation Covenants are recorded at the Register of Deeds so the documents will be included with title searches, and the covenant areas are shown as a map layer on the county GIS website with the aim of making these areas readily apparent.

Farmland Preservation Program

Two options are available which provide WI resident landowners the ability to participate and obtain income tax credits through the Farmland Preservation Program: Farmland Preservation Zoning or a voluntary 15-year FPP Agreement in an Agricultural Enterprise Area (AEA). At present, only the Farmland Preservation Zoning option is utilized by county landowners through the county Land Use Ordinance’s comprehensive zoning. Of the county’s 25 towns, 17 have adopted county zoning, and 16 contain certified Farmland Preservation Plan (FPP) areas which correspond with the A-1 Exclusive Agriculture zoning district. Additional FPP areas in unzoned towns have been designated on lands which have a history of agricultural use. Zoning staff is available to discuss adoption of county zoning by unzoned towns and certification of additional FPP areas to allow participation through Farmland Preservation Zoning. The Soil & Water Conservation Department (SWCD) staff provides continual outreach regarding available program options for landowners; and for those who are not within county-zoned areas, there has been increased interest in AEAs. An AEA can be developed in FPP areas through a defined petitioning process with a minimum of 5 eligible petitioners/landowners within the proposed boundary. AEAs do not create zoning and all FPP agreements are voluntary. SWCD staff is available to assist any petitioners with this process.

Barron County currently has 188 certified participants in the Farmland Preservation Program with compliance being met on over 67,500 acres. Tax credit is being claimed on 50,140 acres for annual landowner tax credits of \$501,407. Farmland Preservation Plan participants must meet state standards/prohibitions in order to receive a Certificate of Compliance which allows for FPP tax credit. These standards and prohibitions consist of the following:

- Meet tolerable soil loss on cropped fields and pastures
- Annually develop and follow a DATCP-approved nutrient management plan
- Avoid tilling within 20 feet of the edge of the bank of surface waters
- Prevent direct runoff from feedlots or stored manure from entering waters of the state
- Limit livestock access to streambank or lakeshore in order to maintain vegetative cover
- Maintain manure storage facilities to prevent leaks or overflow
- Close idle manure storage facilities that are no longer in use
- No stacking of manure within water quality management areas (300' to a stream / 1000' to a lake)

Approved Change

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Two options are available which provide WI resident landowners the ability to participate and obtain income tax credits through the Farmland Preservation Program: Farmland Preservation Zoning or a voluntary 15-year FPP Agreement in an Agricultural Enterprise Area (AEA). At present, only the Farmland Preservation Zoning option is utilized by county landowners through the county Land Use Ordinance’s comprehensive zoning. Of the county’s 25 towns, 17 have adopted county zoning, and 16 contain certified Farmland Preservation Plan (FPP) areas which correspond with the A-1 Exclusive Agriculture zoning district. Additional FPP areas in unzoned towns have been designated on lands which have a history of agricultural use. Zoning staff is available to discuss adoption of county zoning by unzoned towns and certification of additional FPP areas to allow participation through Farmland Preservation Zoning. The Soil & Water Conservation Department (SWCD) staff provides continual outreach regarding available program options for landowners; and for those who are not within county-zoned areas, there has been increased interest in AEAs. An AEA can be developed in FPP areas through a defined petitioning process with a minimum of 5 eligible petitioners/landowners within the proposed boundary. AEAs do not create zoning and all FPP agreements are voluntary. SWCD staff is available to assist any petitioners with this process.

Barron County currently has 188 certified participants in the Farmland Preservation Program with compliance being met on over 67,500 acres. **There are 50,140 acres eligible for potential annual landowner tax credits of \$501,407.** Farmland Preservation Plan participants must meet state standards/prohibitions in order to receive a Certificate of Compliance which allows for FPP tax credit. These standards and prohibitions consist of the following:

- Meet tolerable soil loss on cropped fields and pastures
- Annually develop and follow a DATCP-approved nutrient management plan
- Avoid tilling within 20 feet of the edge of the bank of surface waters
- Prevent direct runoff from feedlots or stored manure from entering waters of the state
- Limit livestock access to streambank or lakeshore in order to maintain vegetative cover
- Maintain manure storage facilities to prevent leaks or overflow
- Close idle manure storage facilities that are no longer in use
- No stacking of manure within water quality management areas (300' to a stream / 1000' to a lake)



Resolution for Inclusion Under the Income Continuation Insurance Plan

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

RESOLVED, by the Barron County Board of Supervisors of the
(Governing Body)
County of Barron County
(Employer Legal Name)

that pursuant to the provisions of Section 40.61 of the Wisconsin Statutes,
Barron County Board of Supervisors hereby determines to offer the Income Continuation Insurance Plan
(Governing Body)

to eligible personnel through the program of the State of Wisconsin Group Insurance Board, and agrees to
abide by the terms of the plan as set forth in the contract between the Group Insurance Board and the
Administrator.

The resolution shall be effective on the later of the 1st of the month on or after 90 days following its receipt at
the Department of Employee Trust Funds, or

January 1, 2026

(specify a later effective date, 1st of month only)

The proper officers are herewith authorized and directed to take all actions and make salary deductions for
premiums and submit payments required by the State of Wisconsin Group Insurance Board to provide such
Income Continuation Insurance.

Employers are required to pay a *minimum* contribution, which is equal to the gross premium for the 180-day
elimination period. Employers may choose to contribute more to employees' premiums to an amount equal to
the gross premium for a *shorter* elimination period. As elimination periods become shorter, the premium cost
increases.

An employee can choose a shorter elimination period than that offered by their employer, and pay the
difference in cost between their choice and the elimination period the employer for which the employer has
elected to pay the gross premium.

For example, if an employer elects to pay for the full 90-day elimination period, = their employees will not have
out-of-pocket premiums unless the employee elects the 60-day or 30-day elimination period. If the employee
elected a shorter elimination period, the employee will pay the premium difference between that and the 90-
day elimination period.

Elect one elimination period that your employer will pay the gross ICI premium for:

- | | |
|---|---|
| <input checked="" type="checkbox"/> 30-day elimination period | <input type="checkbox"/> 60-day elimination period |
| <input type="checkbox"/> 90-day elimination period | <input type="checkbox"/> 120-day elimination period |
| <input type="checkbox"/> 180-day elimination period | (required minimum contribution) |

Complete the Certification on the next page.



Certification

I hereby certify that the foregoing resolution is a true, correct and complete copy of the resolution duly and regularly passed by the above governing body on the _____ day of _____, _____ and that said resolution has not been repealed or amended, and is now in full force and effect.

Dated this _____ day of _____, _____.

39-6005668

Federal tax identification number (FEIN/TIN)

69-036-0922

ETF employer identification number

Number of eligible employees **325**

Barron County

Employer county

rachael.richie@co.barron.wi.us

Employer benefit contact email address

Authorized employer representative signature

Rachael Richie

Authorized employer representative printed name

Human Resource Director

Authorized representative title

335 E Monroe Ave**Barron, WI 54812**

Mailing address

Submit completed form to ETF at ETFSMBESSNewEmployer@etf.wi.gov or fax to 608-267-4549.

For ETF use only - EFFECTIVE DATE OF COVERAGE ENTERED BY ETF:

Wisconsin Local Government Employees

INCOME CONTINUATION INSURANCE

Wisconsin Retirement System



ET-2129 (6/18/2025)



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ETF has made every effort to ensure that this brochure is current and accurate. However, changes in the law or processes since the last revision to this brochure may mean that some details are not current. Visit etf.wi.gov to view the most current version of this document. Please contact ETF if you have any questions about a particular topic in this brochure.

ETF complies with applicable federal civil rights laws and does not discriminate on the basis of race, color, national origin, age, disability or sex in the provision of programs, services or employment. For more information please view ETF's *[Nondiscrimination and Language Access \(ET-8108\)](#)* available at etf.wi.gov. To request this information in another format, call 1-877-533-5020 (toll free). We will try to find another way to get the information to you in a usable form.

What is an Income Continuation Insurance (ICI) Benefit?

The Income Continuation Insurance (ICI) benefit is a voluntary “income replacement” benefit payable if you become disabled. This insurance is available to all local government employees whose employers have elected to participate. The ICI program is authorized by Wisconsin Statute § 40.62 and is funded by premium contributions. ETF contracts with an external company (the plan administrator) to issue eligibility determinations and process individual claims. See the *Contact Us* section for their information.

ICI benefits provide **up to 75% of your average monthly earnings** based on your previous calendar year earnings rounded to the next highest \$1,000 and divided by 12. For newly hired employees, your estimated annual earnings are rounded to the next highest \$1,000 and divided by 12. Earnings up to a maximum of \$120,000 per year are covered. The maximum benefit is \$7,500 per month.

ICI provides replacement income for short- and long-term disabilities. The benefit usually lasts until you are no longer disabled or you reach age 65 (with some exceptions), whichever is sooner.

Note: Please see page 3 for information on benefit durations for pregnancies.

Before the benefit starts, you must serve an elimination period (also called a waiting period; see the *Definitions* section). You may select an elimination period of up to 180 days. *You must be completely off work during this time.*

ICI benefits will not duplicate benefits available from other Wisconsin Retirement System (WRS) programs, the Social Security Administration, workers' compensation, unemployment compensation or certain other sources. You will be required to repay duplicate benefits back to the ICI program.

How do I Enroll?

Option 1: Initial Enrollment

You may enroll by completing the [Income Continuation Insurance Application \(ET-2366\)](#) and returning it to your payroll/personnel office within 30 days of hire (or within 30 days of becoming a WRS-participating employee, if you were not considered a participating employee at the time you were initially hired).

If you are employed at more than one WRS employer, you must file an enrollment application for each position held.

Option 2: Evidence of Insurability

If you do not enroll under option 1, you may enroll at anytime in the future if you are medically insurable. An [ICI Application and Evidence of Insurability \(ET-2308\)](#) form is available at etf.wi.gov or by contacting the Department of Employee Trust Funds.

This form asks you to answer questions concerning your past and present health. Approval/denial of your evidence of insurability (EOI) application will be based on this medical information.

Coverage

Coverage During Leave of Absence

Your coverage may be continued while on temporary layoff or an approved leave of absence by paying premiums in advance.

The maximum time ICI coverage can be continued on an approved leave of absence is 36 months, except that an insured employee on union leave or military leave may continue to be insured for the duration of that leave.

You are required to pay the entire premium due (employee and employer portion). Payments must be received by your payroll/personnel office so that there is no lapse in coverage.

If you allow your coverage to lapse while you are on leave of absence, coverage may be reinstated with the same elimination period and without furnishing evidence of insurability if you submit a new [Income Continuation Insurance Application \(ET-2366\)](#) to your employer within 30 days of resuming active employment. Coverage will be effective the first of the month that first occurs during the 30-day enrollment period.

Termination of Coverage

ICI coverage ends on the date you resign, retire, are dismissed, or die, whichever occurs first. If coverage ends, a full month's premium is due for any month or portion of a month for which earnings are paid. If your

employer withdraws from the program, coverage shall terminate at the end of the calendar year.

Note: If you are disabled under the terms of the plan at the time coverage terminates, you will continue to be eligible to receive benefits as long as you remain disabled, up to the maximum duration of benefits as explained in the *When Will My Benefit End?* section.

Disabilities Not Covered

Benefit payments are not available for a disability that begins prior to the effective date of coverage or a disability that is:

- The direct result of war, declared or undeclared. The act of war shall be determined by the Group Insurance Board. (*Note: Although ICI benefits are not payable for disabilities caused by acts of war, you may have — or develop — a medical condition unrelated to war service that may qualify you for ICI benefits.*)
- The direct or indirect result of intentional self-inflicted injury for monetary gain.
- The direct or indirect result of participation in the commission of a crime other than a misdemeanor.
- The direct or indirect result from cosmetic surgery, except for complications thereof.

A condition which is present but not disabling prior to the effective date of coverage is not excluded from benefits.

Pregnancy

The ICI program provides limited coverage for pregnancies. As with any disability claim, you must serve your elimination period prior to receiving an ICI benefit. Your ICI benefit for a normal, vaginal delivery will end 6 weeks after the date of delivery (8 weeks for an uncomplicated cesarean delivery). These time periods are standard durations used in the disability industry.

However, if you have complications prior to or after delivery, ICI benefits may be paid longer, depending on whether the complication is considered disabling.

How Much Are the Premiums?

Premium Rates

Note: The Local ICI program is currently under a premium holiday.

Monthly premiums are based on:

1. Your previous calendar year earnings, as reported to the WRS (or your estimated annual earnings, if applicable), rounded to the next higher \$1,000.
2. Your selected elimination period.

Annual Premium Adjustment

Effective every April 1, your employer will adjust your premium based on changes to your previous year's earnings. If you were either a new hire, were on an unpaid leave of absence, or had a permanent change in your percentage of appointment in the previous calendar year, your earnings for ICI premium

purposes will not be adjusted until the next annual review when a full calendar year of WRS-reportable earnings is available (for a new hire or someone on an unpaid leave) or you've worked a full calendar year at your new percentage of appointment.

Premium Change Based on Change in Appointment

Employers must adjust premiums when an employee's percentage of appointment is permanently changed. In these situations, the employer determines the premium rate by estimating earnings for the following 12 months and rounding up to the next higher \$1,000. These estimated annual earnings are used as a basis for coverage until, at the time of the annual adjustment, a full calendar year of WRS-reportable earnings is available (for a new hire or someone on an unpaid leave) or you've worked a full calendar year at your new percentage of appointment.

Filing a Disability Claim with the ICI Program

How to File a Claim

Contact the plan administrator to file a claim. See the *Contact Us* section of this brochure). Telephone filing is encouraged.

1. File your claim as soon as possible after your last day worked.
 - You may file a claim up to 30 days before your anticipated last day worked in cases of impending childbirth or scheduled surgery.
 - A claim will not be approved if received more than 12 months after your last day in pay status.
 - The effective date of your benefit can be no earlier than 90 days before your claim is filed. If you wait to file a claim, you could miss out on some benefits.
2. The plan administrator will send you an introductory packet. Complete and return the medical release form and the repayment agreement.
3. **A licensed physician** will be required to submit medical information concerning your disability to the plan administrator.
 - A licensed physician as defined in the ICI plan includes a medical doctor, doctor of osteopathy, surgeon, podiatrist, dentist, or nurse practitioner licensed to practice by a state within the United States. This also includes a physician's assistant or psychologist who is acting within the lawful scope of his or her license and performs a service that is supervised by a licensed medical doctor, doctor of osteopathy, or surgeon.
 - For a short-term disability (a disability lasting 12 months or less), a physician must certify that you are not able to perform the duties of your position.

Note: If your physician states that you can return to work if the employer makes reasonable accommodations for your disability, and if your employer agrees to

make those accommodations, your claim will be denied.

- For a long-term disability (a disability lasting longer than 12 months), a physician must certify that you are not able to engage in any substantial gainful activity (see *Definitions*) for which you are reasonably qualified, with due regard to your education, training, and experience.
4. The plan administrator will periodically contact your physician to receive updated information on your disability and expected return-to-work date. You will be responsible for costs associated with the medical exams.
 5. Your employer must complete the employment statement that comes from the plan administrator.
 6. After contacting your physician and employer, the plan administrator will determine whether you should be approved for the benefit.

If you are approved, you will receive a letter from the plan administrator describing how much your benefit will be and when it will start. If you are denied, you will receive a letter from the plan administrator stating the reasons for the denial.

Administrative Review Process

If you do not agree with a decision made by the administrative personnel, you have the right to request that they reconsider the determination. A written request for reconsideration must be received by the plan administrator within 90 days of the date of the determination letter.

- With the reconsideration request, you must specifically state how you believe the plan administrator erred in interpreting the plan provisions.
- You must provide the plan administrator with all documentation, including medical records relevant to the claimed disability and your position regarding the determination.
- After reviewing all of the new and original information, the plan administrator will send you a letter with the reconsidered decision.

Filing a Disability Claim with the ICI Program (continued)

If you do not agree with the decision at the reconsideration level of the appeal process, you have the right to request a departmental determination from ETF. Your written request must be received by ETF within 90 days of the date of the reconsideration letter.

If you request a Departmental Determination, ETF will determine whether the plan administrator erred in its decision. ETF relies upon the medical records/notes and the review performed by the plan administrator's medical consultants to make a determination.

If you do not agree with the Departmental Determination, and you wish to pursue the matter further, you may request an appeal to the Group Insurance Board. You must request the appeal in writing. The written appeal request must be received by the Appeals Coordinator within 90 days of the date of the notice. The Appeals Coordinator will provide you with a booklet covering the appeals process and time frames.

When Will My Benefit Start?

Your ICI benefit will begin after you serve your selected elimination period. Employees have an elimination period of 30, 60, 90, 120, or 180 calendar days. The elimination period begins on the first full day that you are continuously and completely absent from work due to disability.

Sick leave, vacation, holiday, and compensatory time do not need to be exhausted before ICI benefit payments can begin. However, use of leave time after your elimination period is satisfied will delay the start of your ICI benefits or reduce the amount of benefits you receive, as benefits are reduced at the rate of 100% for payments you receive for leave time.

Example 1:

You satisfy your elimination period on March 1, but you continue to use some form of leave time to stay in full pay status with your employer. Your ICI benefit will not start until you are no longer in full pay status.

Example 2:

You satisfy your elimination period on March 1, but you continue to use two hours of sick leave per day to stay in partial pay status with your employer. Your ICI benefit will be reduced by the amount you receive from your employer for leave time paid.

How Much Will I Receive?

Benefit Amount

The ICI benefit is calculated by multiplying your average monthly earnings from the previous year by 75%. A maximum of \$120,000 in annual earnings are covered, resulting in a maximum benefit of \$7,500 per month.

For disabilities lasting longer than 12 months, a supplement of \$75 per month is added to the normal benefit amount.

Offsets/Reductions

ICI benefits will not duplicate other income sources available to you, but rather will supplement these income sources to provide a specified level of disability income. Therefore, your ICI benefit will be reduced by income received from sources including, but not limited to:

- Social Security based on your work record (regular or disability)*.
- Unemployment compensation.
- Workers' compensation (except permanent disability awards).
- WRS benefits (retirement, disability retirement, or separation).
- Any employer sponsored/sanctioned salary continuation plan.
- Earnings, including self-employment.
- Duty disability.

In addition, your benefit will be reduced at the rate of 100% for any vacation, sick leave, holiday, or compensation pay you receive after your ICI benefit effective date.

If you receive a monthly retirement benefit from the WRS, your ICI will be reduced by the largest retirement benefit amount you are eligible to receive, even if you choose an option that pays a reduced benefit. If you take a separation or lump-sum benefit, your ICI benefit will be reduced by an equivalent monthly amount.

If you receive income from any of the above sources, it is important not to spend it until the ICI

amount to be repaid is provided to you by the plan administrator. You will be required to repay any benefits you receive, or are eligible to receive, that cover the same time period as your ICI benefits.

You must also apply for all other benefits that you might be eligible to receive. If you fail to do this, your ICI benefit will be reduced by the largest benefit amount you could receive from another source.

If you are approved to return to part-time employment with your prior employer, your benefit will be reduced (offset) at the rate of 75% of your earnings. If medical evidence indicates you are capable of working part-time but you do not return to work, your benefit will be reduced by an estimated earnings offset. See the *Returning to Work* section of this brochure for more information.

If Your Social Security Benefits Are Denied...

When Social Security benefits have been initially denied, you are required to pursue the appeal through the hearing level.

The ICI program does not require you to obtain an attorney to assist you in obtaining Social Security benefits. However, if you do decide to obtain an attorney and you win your appeal, the ICI program will only offset (reduce) your ICI benefit by the amount remaining after your attorney fees are subtracted from your initial Social Security award. The Social Security Administration (SSA) must approve the amount to be paid to the attorney, and documentation of the SSA's approval must be provided to the ICI plan.

How Much Will I Receive? (continued)

Payment Dates

Benefits are paid monthly at the beginning of the month for the previous benefit month (i.e. January benefits are paid February 1).

Waiver of Premium

ICI premiums are waived effective the first of the month following the date ICI benefits begin.

Note: If benefits begin on the first day of a month, the premium waiver begins on the same day.

The waiver of premium remains in effect for as long as you continue to be eligible for benefits. If benefits are terminated because you returned to full-time employment with a state employer, premium payments will resume.

If you choose to remain on a leave of absence after your disability ceases and have not terminated employment, you must immediately make arrangements for payment of the ICI premium through your employer. Otherwise, coverage will terminate and can only be reinstated after you return to work and reapply for coverage.

Taxable Benefits

A portion or all of your ICI benefit may be taxable income to you. As the percentage of the total premium paid by your employer as a fringe benefit increases, there is a corresponding increase in the percentage of benefits that is considered taxable income. The taxable portion is based on an average of the premium percentage paid by the employer over the three years prior to the year in which ICI benefits are first paid.

However, due to changes in the tax laws and the interpretation of the revenue code, you should consult both state and federal tax authorities for answers to any specific questions you have concerning the exclusion or inclusion of such benefit payments as taxable income.

The plan administrator will automatically withhold federal income tax from the taxable portion of a benefit. The amount of federal income tax withheld will equal the deduction for a single person with zero exemptions. If you wish to change the amount of federal tax withheld, you may submit Form W-4S or W-4 (available from the IRS) to the plan administrator.

Wisconsin state income tax will only be withheld from a taxable ICI benefit if you submit the *Wisconsin Withholding Exemption Form WT-4*. It is available from the Wisconsin Department of Revenue.

FICA: Social Security regulations provide that any income received from a sickness or disability plan during the first six months of a disability is subject to withholding for Social Security contributions if the employer has paid a portion of the premiums. The percent of the benefit subject to Social Security contributions equals the percent of the gross premium paid by the state. Any ICI benefits you receive during the first six months of disability will reflect this deduction for Social Security contributions unless your WRS employment is terminated and you are approved for disability retirement benefits.

Annual Tax Documents

The plan administrator will send you tax forms annually.

Participant's Responsibilities While Receiving the Benefit

Annual Statement of Earnings

After the first year of ICI benefits, you will be required to complete and return to ETF the *ICI Annual Income Certification* (DTPA-5905) on which you will report all earnings for the prior calendar year. The plan administrator normally sends this form out on February 1.

Medical Reports to Substantiate Disability

Your physician and the plan administrator will work together to determine how often your physician should follow up with you to certify that you are still disabled. The plan administrator will periodically ask your physician to complete supplemental medical forms. Cost for medical exams and copies of the medical records are your responsibility.

Failure to Comply

Benefits may be suspended or terminated if you fail to provide required information within 60 days of the date of the initial request or if you do not otherwise cooperate in meeting the program requirements.

Returning to Work

You may return to work with your prior WRS employer given your physician's release to return to work and your employer's ability to accommodate any restrictions imposed. Earnings paid when you return to work less than full-time will be offset at 75% (see example below). Earnings include pay for days taken as vacation, holiday, or compensation time. Paid sick leave will be offset at 100%.

Your part-time earnings will be offset based on the date of your earnings check. For example, your earnings check dated July 1 will be offset from the ICI benefit check dated August 1 (which covers the month of July).

If you are receiving long-term ICI benefits, you will be required to provide objective medical evidence (see *Definitions*) on a quarterly basis to continue to substantiate the disability.

If your physician releases you to return to work, but you choose not to, or you return to work but do not work the number of hours your physician released you to return, your ICI benefit will either be terminated or it will be offset (reduced) by estimated earnings. The estimated earnings offset will be calculated by multiplying your number of hours you were released to work by the hourly rate of pay.

If you are unable to work the number of hours your physician released you to work because of your medical condition, you should contact your physician immediately to discuss your inability to work those hours. Your physician will need to amend your restrictions. For benefit payment purposes, it is extremely important that your medical records reflect the amount and type of work you are able to perform.

Rehabilitative Training

If you have a rehabilitation plan that was approved by the Wisconsin Division of Vocational Rehabilitation (DVR), you need to contact the plan administrator and provide them with a copy of your approved plan. You will need to sign a release allowing the ICI program access to your pre-approved plan.

As an incentive to return to work, only 75% of earnings from approved rehabilitative employment may apply to the reduction of your ICI benefits. Earnings from non-approved rehabilitative employment will reduce your ICI benefit amount dollar-for-dollar (100%). The offset for the rehabilitative earnings are based on the date of the earnings check. See example below.

Example: Benefit reduction due to earnings from part-time return to work.

Monthly income continuation benefit		\$2,812.50
Less: earnings with prior employer	\$1,000.00	
Offset reduced to 75%	x 75%	- 750.00
Net monthly income continuation benefit		\$2,062.50
Plus: earnings		+ 1,000.00
Total monthly income		\$3,062.50

When Will My Benefit End?

Your ICI benefit will end on the earliest of the following dates:

- When you reach age 65. However, if your first day of disability is after your 60th birthday, benefits will be payable for a period of 5 years from your date of disablement. See table at right.
- When medical evidence shows that you are capable of performing the duties of your position (or of any position if you've had a long-term disability, i.e. over 12 months).
- When you die. The ICI program does not have a death benefit.

Termination of employment does not affect the continued payment of your ICI benefits. Your benefits will not end until you meet one of the criteria above.

Age at Disablement	Maximum Duration of Benefits From Date of Disablement
On or before 60th birthday	To age 65
After 60th birthday	5 years

Definitions

Date of Disability—The day after your last day worked or the date your physician indicates that your medical condition meets the program's disability definition, whichever is later.

Elimination Period—This is the number of calendar days in which you must be completely off work in order to receive ICI benefits. Employees may select an elimination period up to 180 days.

Objective Medical Evidence—Test results such as blood tests, MRI, CAT scan, X-rays, etc. and physician's notes of regular visits recording the physician's observations of disabling symptoms and conditions.

The physician's opinion may rely in part on records of care provided by other medical professionals under the supervision of a physician, including but not limited to physician's assistants, midwives, psychologists and psychotherapists (MMSW).

The actual certification of disability must come from the licensed medical doctor, doctor of osteopathy, surgeon, podiatrist, dentist or nurse practitioner.

Plan Administrator—External company contracted by the Department of Employee Trust Funds to issue eligibility determinations and process individual claims. This is also sometimes referred to as a third-party administrator.

Regular Care and Attendance—Planned program of observation and treatment requiring personal attendance by a physician.

Substantial Gainful Activity—Gross earnings that are equal to or greater than the gross ICI benefit for the same period of time.

Totally Disabled—The ICI program has two definitions of disability depending on the duration of the disability:

Short-term Disability—the first 12 months of disability, while you are under the regular care and attendance of a physician, and your disability makes you unable to perform your job.

Long-term Disability—after the first 12 months of disability, while you are under the regular care and attendance of a physician, and your disability makes you unable to engage in any substantial gainful activity for which you are reasonably qualified.

Contact Us

Contacting ETF

See the back cover for ETF contact information.

Contacting the plan administrator: The Hartford

Phone

Toll Free: 1-800-960-0052

Fax: 1-833-357-5153

Mail

The Hartford

P.O. Box 14869

Lexington, KY 40512-4869

Email

ICIQuestions@thehartford.com