

**BARRON COUNTY RESOLUTION NO. 2024 - 23**

**Final Budget Adjustment(s) to Close 2023 Accounts**

**TO THE BARRON COUNTY BOARD OF SUPERVISORS:**

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2 **WHEREAS**, expenditures in four departmental accounts have been higher than  
3 anticipated when funds were appropriated for these accounts in November of  
4 2022; and

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6 **WHEREAS**, Section 65.90(5)(a) of the Wisconsin Statutes requires that  
7 adjustments be made to bring said accounts into alignment in order that same are  
8 not closed out in excess of funds appropriated; and

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10 **WHEREAS**, these adjustments are considered the final amended budget for the  
11 fiscal year ending 12/31/2023; and

12 **WHEREAS**, this resolution was approved by the Executive Committee on April  
13 5, 2024, on a vote of 9 - 0 with Bartlett, Buchanan, Cook, Hanson, Heinecke,  
14 Moen, Okey, Rogers and Thompson voting in favor and no members voting  
15 against.

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17 **NOW, THEREFORE, BE IT RESOLVED**, that the Finance Director be  
18 authorized to transfer \$71,797 from the General Fund – Unassigned Fund Balance  
19 to prevent overdrafts in the following accounts on 12/31/23:

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Accounting & Auditing – GASB 87 Implementation	\$ 3,379
Barron Co Housing Authority Committee Expense	\$ 1,027
Attorney Fees Related to Highway Facility Construction	\$ 52,920
Tax Deed Property Clean-Up	<u>\$ 14,471</u>
<b>Total</b>	<b>\$ 71,797</b>

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27 **RECAP (Unaudited)**

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<b>Actual General Fund Revenues:</b>	<b>\$22,493,231</b>
<b>Actual General Fund Expenditures:</b>	<b>\$22,052,299</b>
<b>Undesignated Fund Balance 12/31/23</b>	<b>\$ 9,504,940</b>

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32 **BE IT FURTHER RESOLVED**, that publication of this resolution may occur  
33 through posting in accordance with Section 985.02 of the Wisconsin Statutes.  
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**Final Budget Adjustment(s) to Close 2023 Accounts**

**OFFERED THIS 16<sup>th</sup> day of April, 2024.**

<p>Number of readings required: One ( <input checked="" type="checkbox"/> ) Two ( )</p> <p>Vote required for passage: Majority ( ) 2/3 Entire Board (20) ( <input checked="" type="checkbox"/> )</p> <p>Source of funding: Budgeted ( ) General Fund ( <input checked="" type="checkbox"/> ) Grant ( ) Contingency ( ) Other ( <input checked="" type="checkbox"/> ) Details: <u>Unassigned Fund Balance</u></p> <p>Fiscal impact: - Current year total amount: \$ 71,797 - 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:</p> <p>_____</p> <p>Jodi Busch, Finance Director</p> <p>Approved as to form by:</p> <p>_____</p> <p>Jeffrey French, Administrator</p> <p>_____</p> <p>John Muench, Corporation Counsel</p>	<p>_____</p> <p>Louie Okey, Executive Committee Chair</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted ( <input checked="" type="checkbox"/> ) Failed ( ) Tabled ( )</p> <p><b>Motion: (Cook/Schradle) to approve.</b> Carried on a roll call vote with 28 Yes and 1 Absent (B. Anderson).</p>
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