

**BARRON COUNTY RESOLUTION NO. 2025 - 12**

**Final Budget Adjustment(s) to Close 2024 Accounts**

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

**WHEREAS**, expenditures in four departmental accounts have been higher than anticipated when funds were appropriated for these accounts in November of 2023; and

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

**WHEREAS**, these adjustments are considered the final amended budget for the fiscal year ending 12/31/2024; and

**WHEREAS**, this resolution was approved by the Executive Committee on April 4, 2025, on a vote of 9 - 0 with Bartlett, Cook, Hanson, Kusilek, Wenzel, Okey, Thompson, Olson and Nelson (alternate) voting in favor and no members voting against. Rogers was absent.

**NOW, THEREFORE, BE IT RESOLVED**, that the Finance Director be authorized to transfer \$40,492 from the General Fund – Unassigned Fund Balance to prevent overdrafts in the following accounts on 12/31/24:

Uncollectible Taxes	\$ 4,924
Accounting & Auditing – GASB 96 Implementation	\$ 9,622
Ann Street Utility Costs	\$ 3,195
Barron Co Housing Authority Committee Expense	\$ 988
UWEC-BC Campus – Building Maintenance Costs	<u>\$ 21,763</u>
<b>Total</b>	<b>\$ 40,492</b>

**RECAP (Unaudited)**

<b>Actual General Fund Revenues:</b>	<b>\$25,260,731</b>
<b>Actual General Fund Expenditures:</b>	<b>\$25,338,034</b>
<b>Undesignated Fund Balance 12/31/24</b>	<b>\$ 9,851,126</b>

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

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**OFFERED THIS 15<sup>th</sup> day of April, 2025.**

<p>Number of readings required: One ( <input checked="" type="checkbox"/> ) Two ( )</p> <p>Vote required for passage: Majority ( ) 2/3 Entire Board (20) ( <input checked="" type="checkbox"/> )</p> <p>Source of funding: Budgeted ( ) General Fund ( <input checked="" type="checkbox"/> ) Grant ( ) Contingency ( ) Other ( <input checked="" type="checkbox"/> ) Details: <u>Unassigned Fund Balance</u></p> <p>Fiscal impact:</p> <ul style="list-style-type: none"><li>- Current year total amount: \$ 40,492</li><li>- Future years total amount: \$ - 0 -</li><li>- Effect on tax levy – current year: \$ - 0 -</li><li>- Effect on tax levy – future years: \$ - 0 -</li></ul> <p>Fiscal impact reviewed by:</p> <p>_____ Jodi Busch, Finance Director</p> <p>Approved as to form by:</p> <p>_____ Jeffrey French, Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Louie Okey, Executive Committee Chair</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted ( <input checked="" type="checkbox"/> ) Failed ( ) Tabled ( )</p> <p><b>Motion: (Cook/Rogers)</b> to approve. Carried with 28 Yes and 1 Absent: McCready.</p>
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