

BARRON COUNTY RESOLUTION NO. 2026 - 17

**RESOLUTION ESTABLISHING 2027 BARRON COUNTY
BUDGET PREPARATION GUIDELINES**

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

WHEREAS, pursuant to Wis. Stat. §59.18(5), it is the responsibility of the County Administrator to prepare an annual budget for County Board review and final consideration; and

WHEREAS, it is prudent for the County Administrator and Departmental Directors to have certain guidelines and policies to follow in order to plan, compile, and present a proposed annual budget; and

WHEREAS, it is the objective of the Barron County Board of Supervisors to remain under the state imposed levy cap for operating expenses; and

WHEREAS, expected revenue reductions from the State of Wisconsin and Federal Government make it prudent to identify all County programs, services and funding sources in order to prioritize the needs and expenditures of the County; and

NOW, THEREFORE, BE IT RESOLVED by the Barron County Board of Supervisors that the following guidelines and policies shall be used for the preparation of the County's 2027 Annual Budget:

SERVICES: New County services shall be considered only if:

- A. State or federal law specifically mandates such services; or
- B. The County Board approves a new service or an increase in the level of existing services based on the recommendation of a department, its standing committee, board or commission, County Administrator, and the Executive Committee; or
- C. An existing program or activity is replaced with a new program or activity which has been approved by the appropriate standing committee, board or commission, County Administrator, and the new program or activity has no adverse impact on the tax levy; or
- D. The County Board has, by resolution, made a commitment or other contractual arrangement for the support of a new program or activity.

REVENUES: General Guidelines and Policies:

A. Property Tax (Real Estate Tax Revenue):

- 1. The 2027 County Budget shall comply with the rules set forth by the Wisconsin Legislature for property tax rate limits, including Wis. Stat. §§ 59.605, 67.03 and 67.045.

2. The tax rate for debt service shall be determined by the County Board if new debt service is incurred.
3. The special tax rates for the Library Tax Levy and the Highway Special Bridge Aids shall be set as required by contract, petition, or statute.

B. Intergovernmental Revenues:

1. Intergovernmental grants-in-aid will be budgeted using a calendar year accounting basis, but the actual grant award may be allocated according to the grantor agency fiscal period.
2. Continuing grants will be budgeted based upon the unexpended or prorated term of the fiscal grant, provided that the County's contribution toward the project does not exceed the total amount authorized.
3. New grant application amounts will only be incorporated in the budget if they have been previously approved by the appropriate standing committee, board or commission, and County Administrator.
4. Intergovernmental charge for service fees will be adjusted to reflect any proportionate increase in costs associated with providing services or as directed by statute, administrative rule, or by action of any authorized board, committee or commission.

C. User Fees and Charges:

Every effort will be made to establish appropriate user fees or charges and to re-evaluate existing charges.

D. Use of County Sales Tax:

Pursuant to Wis. Stat. § 77.70 it is the desire of the County Board to utilize the county sales tax for the purpose of reducing the property tax levy. However, if the revenues collected from the sales tax exceed the budget amount any amount determined by the County Board will be used to reduce the operating tax levy.

III. EXPENDITURES: General Guidelines and Policies: (The classification of expenditures/expenses shall follow the Uniform Chart of Accounts for Wisconsin Counties)

A. Personnel

1. Staffing Levels - The County Administrator and Executive Committee shall recommend to the County Board staffing levels and all new positions or position changes in compliance with the Position Justification Process.
2. All departments shall make a diligent effort to minimize budgeted overtime and compensatory time and must justify any overtime or compensatory time.
3. Employee Compensation - Personnel services (salaries, wages and fringe benefits) will be budgeted utilizing the Salaries and Fringe Benefit worksheet. Sufficient funds shall be budgeted to cover the wages and benefits contained within the established WPPA collective

bargaining agreement. The County Administrator and Executive Committee shall recommend increases to be budgeted for non-represented employees.

B. Contracted Services - Contracted services will be identified on the Contracted Services Worksheet using a zero-based budgeting approach.

C. Operation and Maintenance - The following specific line items contained with the operation and maintenance category shall be detailed on the Operation and Maintenance Worksheet using a zero-based budgeting approach: #314 Small Equipment Under \$500 per item; # 322 Subscriptions, Newspapers & Periodicals; #320 Publications; #329 Manuals/Books & Pamphlets; #324 Membership Dues; # 325 Conference/Training Registration Fees; # 335 Meals & Lodging; #'s 330,332,337,338,339 relating to Travel; and #'s 310, 312, 319, 349 relating to Office, Operating Supplies & Expenses.

D. Fixed Charges - Fixed charges shall be budgeted by each department as necessary.

E. Capital Improvement Capital Outlay Plan - Each department will update the five-year Capital Improvement Request Plan. New major capital projects, which require the issuance of debt, shall be accounted for in a Capital Projects Fund.

F. Contingency Fund - There shall be a Contingency Line Item Appropriation in the 2026 Budget for costs that cannot be identified at the time the budget is prepared and are not ordinary expenses. Pursuant to Wis. Stats 65.90 § 4(b) the Executive Committee is authorized to transfer funds between budgeted items of an individual county office or department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department or activity by transfers from the contingent fund. Such committee transfers shall not exceed the amount set up in the contingency fund as adopted in the annual budget, nor aggregate in the case of an individual office, department or activity in excess of 10 per cent of the funds originally provided for such office, department or activity in such annual budget.

G. An expenditure is defined as those which are ordinary, reasonable and necessary for the purposes for which that department and its' statutory functions were created and /or in accordance with the governing rules of a grant agreement.

H. Revenue shall be defined per the basis of accounting of the fund in which the revenue is to be recognized in accordance with the Government Accounting Auditing and Financial Reporting Guide as prepared by the Government Finance Officers Association.

I. Any ambiguity as to the appropriateness of an expenditure of the recognition of revenue shall be referred to the County Administrator.

IV. FUND BALANCES:

Fund Balances shall be maintained in accordance with Barron County Rules and Procedures.

V. COMPLIANCE WITH BUDGET PROCEDURES:

- A. All county departments shall submit a listing of programs, services and funding sources including services provided to other units of government and county overmatches of state and federal funds in a format as determined by the County Administrator.
- B. All county departments shall prepare and submit their 2026 budget request in accordance with the budget calendar attached hereto, which may be updated or amended by the County Administrator and Executive Committee.
- C. Failure to provide timely information on the required form or in the required format may result in a department's 2026 budget being set at an amount as determined by the County Administrator.
- D. The County Administrator shall first review each department's budget prior to review by each appropriate standing committee, board or commission.
- E. No department shall transfer funds between the individual line items without permission of the Executive Committee.
- F. No department shall expend funds other than for the purpose for which the original appropriation was authorized by the final County Board approved budget.

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

OFFERED THIS 15th day of June, 2026.

Number of readings required: One (X) Two () Vote required for passage: Majority (X) 2/3 Entire Board (20) () Source of funding: Budgeted (X) General Fund () Grant () Contingency () Other () Details _____ Fiscal impact: - Current year total amount: \$ Budgeted - Future years total amount \$ Budgeted - Effect on tax levy – current year \$ Budgeted - Effect on tax levy – future years \$ Budgeted Fiscal impact reviewed by: _____ Michelle Drury, Finance Director Approved as to form by: _____ Jeffrey French, County Administrator _____ John Muench, Corporation Counsel	_____ Louie Okey, Executive Committee Chair (The Committee Chair signature verifies the action taken by the Committee.) Board Action: Adopted (X) Failed () Tabled () Motion: (Heller/Cook) to approve. Carried with 25 Yes and 4 Absent (Craig Fowler, Audrey Kusilek, Diane Vaughn, Stacey Wenzel).
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