

Barron County Highway Department
2027 Budget Worksheet - Revenues Summary Page

Account	Description	2024 Actual	2025 Actual	2026 Estimated	2026 Adopted	2027 Requested	Increase from Previous Year	2027 Adopted
41110	General Property Tax	4,366,042	4,466,042	4,566,042	4,566,042	4,866,042	300,000	
41110	General Property Tax - CABs	200,000	200,000	200,000	200,000	200,000	-	
43221	Federal Highway Aid (STP & Local Bridge)	-	-	-	-	-	-	
43233	Federal Highway Aid - Natural Disaster	-	-	-	-	-	-	
43531	State Transportation Aid (GTA) + LRIP Funding	2,071,435	2,006,710	2,258,584	2,130,139	1,951,584	(178,555)	
43533	LRIP Admin	-	-	-	-	-	-	
43538	Other State Aids	-	33,022	-	-	-	-	
43611	State Aid - Flood Damage	9,341	-	-	-	-	-	
47230.000, 590-591	State Transportation Revenue - Maintenance (RMA)	2,042,667	2,313,864	1,620,396	1,385,820	1,532,167	146,348	
47230.592-597	State Transportation Revenue - Readiness, GPL, Salt/Equip Storage	91,048	145,201	234,559	331,281	264,333	(66,948)	
47235 (34095)	State Revenue - Performance Based Maintenance (PBM)	-	-	-	-	-	-	
47330-31	Intergovernmental Charges for Services	4,902,306	5,732,803	5,075,000	5,075,000	5,380,000	305,000	
82-47332	County Aid Bridges - Town Share	54,813	50,963	55,000	55,000	200,000	145,000	
78-47332	Federal Aid Bridges (DOT pass throughs)	231	102	100,000	-	-	-	
48211	Property Rent - Pit Land/Buildings	-	5,640	2,900	2,700	2,900	200	
48310	Sale of Fixed Assets - Equipment	-	-	-	-	-	-	
48330	Sale of Material and Supplies	30,280	40,287	30,000	20,000	33,000	13,000	
75-48340	Sale of Salvage and Waste (general)	2,992	18,172	6,700	6,700	9,000	2,300	
74-48340	Sale of Salvage and Waste (waste oil collection)	870	1,251	750	500	900	400	
48914	Winter Maintenance Revenue	59,942	82,282	90,000	70,000	90,000	20,000	
48960	Pit Revenue	564,308	609,699	600,000	560,000	700,000	140,000	
48440	Insurance Recoveries	-	-	-	-	-	-	
48970	Bituminous Revenue	3,011,316	3,464,814	3,500,000	3,500,000	3,500,000	-	
48990	Salt Brine Revenue	6,423	46,532	65,000	-	27,603	27,603	
49210	Transfer from General Fund	291,137	433,982	407,222	407,222	202,000	(205,222)	
49230	Transfer from Debt Service Fund	45,628	60,884	69,854	-	-	-	
49211	Transfer from Contingency Fund	164,366	148,916	116,146	-	-	-	
49997	Carryover from Previous Year(s)	277,847	-	162,871	-	-	-	
49999	Carryover from Highway Surplus Fund Balance	88,721	(670,571)	769,778	769,778	637,334	(132,444)	
	TOTAL REVENUES	18,281,714	19,190,596	19,930,801	19,080,182	19,596,863	516,682	-
48961	Pit Closure Earnings Reserved	99,461	137,483	57,000	90,000	57,000	(33,000)	
	TOTAL REVENUES	18,381,175	19,328,079	19,987,801	19,170,182	19,653,863	483,682	-

Barron County Highway Department
2027 Budget Worksheets - Expenditures Summary Page

Account	Description	2024 Actual	2025 Actual	2026 Estimated	2026 Adopted Budget	2026 Levy Adopted	2027 Non-Levy Request	2027 Levy Request	2027 Total Request	2026 vs 2027 Adopted vs Request	2026 vs 2027 Levy Request Only	2027 Adopted
53110/53191/53192	Admin/Ops Mgr/Radios	641,018	830,309	606,114	588,600	478,500	109,763	483,500	593,263	4,663	5,000	
53120	Engineer Technician	122,568	122,359	119,140	120,000	120,000	-	122,000	122,000	2,000	2,000	
53193	General Public Liability	36,523	35,382	37,687	37,000	22,640	14,344	25,156	39,500	2,500	2,516	
53250	Pit Operations	914,221	923,629	889,941	652,700	-	759,900	-	759,900	107,200	-	
53260	Bituminous Operations	2,490,183	2,636,941	3,389,300	3,500,000	-	3,500,000	-	3,500,000	-	-	
53281	Equipment Acquisition	1,509,908	1,069,918	1,394,871	1,232,000	1,232,000	-	1,232,000	1,232,000	-	-	
53311	CTHS - Maintenance	2,067,863	2,054,822	2,123,330	1,690,940	873,170	917,692	1,171,670	2,089,362	398,422	298,500	
53312	CTHS - Signs	133,083	143,127	133,844	130,000	130,000	-	136,000	136,000	6,000	6,000	
53313	CTHS - Bridges	78,371	186,505	65,984	57,000	57,000	-	75,000	75,000	18,000	18,000	
53314	Winter Maintenance	823,590	1,349,226	1,584,225	1,526,929	530,000	1,007,420	530,000	1,537,420	10,491	-	
53290	Salt Brine	30,030	25,371	28,603	-	-	27,603	-	27,603	27,603	-	
53321/53322	State Maintenance	2,082,457	2,322,535	1,965,529	1,456,281	-	1,629,765	-	1,629,765	173,485	-	
53330/53331	Municipal Work	4,902,306	5,732,803	5,075,000	5,075,000	-	5,380,000	-	5,380,000	305,000	-	
53385	Co Aid Bridges	261,320	250,977	251,800	255,000	200,000	200,000	200,000	400,000	145,000	-	
5335X, 53383, 534X	Construction	2,964,528	2,845,064	2,437,190	2,456,000	730,000	1,041,334	697,984	1,739,318	(716,682)	(32,016)	
59210	Indirect Costs	311,722	365,903	392,732	392,732	392,732	-	392,732	392,732	-	-	
	TOTAL EXPENDITURES	19,369,690	20,894,869	20,495,290	19,170,182	4,766,042	14,587,821	5,066,042	19,653,863	483,682	300,000	-

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Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
ANTICIPATED FEDERAL AID PROJECTS

*Internal Management Memorandum • Unaudited Draft for Discussion Purposes Only
generally tracked using 701-XX-53351-000-000 or 701-XX-53355-000-000 accounts (may vary)*

COUNTY PROJECT DETAILS	REQUEST 2027
Unknown Projects - details/scopes unknown at this time	
Design (county funded)	\$50,000.00
Revenue: 49210, Transfer from General Fund	
No State Project ID assigned yet, CHEMS ID: not assigned yet	
TOTAL COUNTY FUNDING NEEDED	\$50,000.00
TOTAL FEDERAL FUNDING UTILIZED - no revenue received	\$0.00

TOWN/CITY/VILLAGE PROJECT DETAILS (pass throughs)	Year 2027
T. Sumner, 16th Avenue, Moose Ear Creek Bridge, P03-0081 (old bridge number, new one not assigned yet) State Project ID: 8333-00-01/71, CHEMS: 53355.600 Design - fiscal year 2025, 100% DOT funded Construction - fiscal year 2027, 100% DOT funded <i>originally listed on the 2025 budget</i>	\$0.00 \$0.00
T. Clinton, 15th Avenue, Pond Creek Bridge, P03-0144 (old bridge number, new one not assigned yet) State Project ID: 8347-05-00/70, CHEMS: 53355.601 Design - fiscal year 2025, 100% DOT funded Construction - fiscal year 2027, 100% DOT funded <i>originally listed on the 2025 budget</i>	\$0.00 \$0.00

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
ANTICIPATED STATE AID PROJECTS

*Internal Management Memorandum • Unaudited Draft for Discussion Purposes Only
generally tracked using 701-83-53383-000-000 accounts (may vary)*

COUNTY PROJECT DETAILS	REQUEST 2027
CTH AA - from CTH A to 25 1/2 Street (reconstruction, 1.39 miles)	
CHI-D funding, 50%	\$202,000.00
CHI-D matching funds, 50% (from account 49210)	\$202,000.00
Road Construction Funds (from tax levy, 41110)	\$6,318.00
CHEMS ID: 53422, State ID: not assigned yet	
TOTAL STATE FUNDING:	\$202,000.00
TOTAL MATCHING COUNTY FUNDS:	\$202,000.00
TOTAL TAX LEVY / SURPLUS FUNDS:	\$6,318.00

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Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
ANTICIPATED COUNTY ROAD CONSTRUCTION PROJECTS

*Internal Management Memorandum • Unaudited Draft for Discussion Purposes Only
generally tracked using 701-77-53400-000-000 accounts (may vary)*

COUNTY PROJECT DETAILS	REQUEST 2027
CTH SS - from CTH V north to terminus (mill & fill, 1.25 miles)	
Road Construction Funds (from tax levy, 41110)	\$258,000.00
CHEMS ID: not assigned yet	
CTH O - from CTH U to CTH D (surface mat only, 3.0 miles)	
Road Construction Funds (from tax levy, 41110)	\$411,000.00
CHEMS ID: 53435	
CTH SS - City of Chetek (mill & fill, 1.5 miles) (railroad to long bridge & CTH SS to CTH D)	
Road Construction Funds (from tax levy, 41110)	\$207,000.00
CHEMS ID: not assigned yet	
CTH MM - from CTH SS to 80th Street (reconstruction, 2.3 miles)	
Road Construction Funds (from tax levy, 41110)	\$308,000.00
CHEMS ID: not assigned yet	
CTH V - from Pelicity Ave. to Bear Creek Brdg (mill & fill, 0.31 miles)	
Road Construction Funds (from tax levy, 41110)	\$95,000.00
CHEMS ID: 53424	
TOTAL TAX LEVY / SURPLUS FUNDS:	\$1,279,000.00

STATE FUNDING	\$202,000.00
49210 FUNDING	\$252,000.00
41110/49999 FUNDING	\$1,285,318.00
	\$1,739,318.00

****This page is based only on information known at this time and is subject to change at any point and without notice.****

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
ADMINISTRATION (53110)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
43533	71	State: LRIP Admin	-	-	-	-	-	-	-
43538	00	Other State Aids	-	31,000	-	-	-	-	-
41110	00	General Property Tax	395,000	395,000	204,000	408,000	408,000	413,000	-
			395,000	426,000	204,000	408,000	408,000	413,000	-
<u>EXPENDITURES</u>									
53110-121	71	Wages Permanent - Regular	217,707	190,692	101,971	200,000	200,000	201,000	-
53110-122	71	Wages Permanent - Overtime	4,984	2,376	1,186	2,500	2,000	2,000	-
53110-130	71	Employee Benefits	141,520	119,393	69,293	128,000	130,000	127,000	-
53110-141	71	Board/Committee Members	8,605	5,591	1,265	3,000	5,000	3,000	-
53110-157	71	Education & Training	1,306	995	889	1,300	1,300	1,300	-
53110-190	71	Misc Expense - Meetings	-	536	-	-	-	-	-
53110-200	71	Contractual Services	7,540	7,540	5,027	7,766	7,540	12,000	-
53110-213	71	Accounting & Auditing	3,150	3,439	-	3,600	3,600	4,000	-
53110-225	71	Telephone	-	-	-	-	-	-	-
53110-243	71	Furniture and Furnishings	-	-	-	-	-	-	-
53110-310	71	Office Supplies	3,740	3,663	1,540	3,000	3,000	3,000	-
53110-311	71	Postage	912	615	183	750	1,000	1,000	-
53110-321	71	Publication of Legal Notices	-	-	-	-	-	-	-
53110-322	71	Subscriptions & Periodicals	808	553	30	500	500	600	-
53110-324	71	Membership Dues	620	850	830	850	900	850	-
53110-330	71	Travel	-	-	-	-	-	-	-
53110-331	71	Highway Machinery Rental	-	-	16	16	-	-	-
53110-336	71	Lodging	955	986	396	1,000	1,000	1,000	-
53110-337	71	Car Expenses	1,473	696	-	700	1,500	700	-
53110-338	71	Employee Reimbursement	137	107	185	200	150	150	-
53110-342	71	Lab & Medical Supplies	-	4,507	3,246	5,000	-	5,000	-
53110-390	71	Other Supplies & Expenses	5,246	252,766	2,793	5,000	5,000	5,000	-
53110-512	71	Insurance - Equipment	353	389	-	400	400	400	-
53110-513	71	Public Liability Insurance	50	25	25	25	50	25	-
53110-532	71	Buildings & Grounds Allocation	24,872	26,759	-	26,000	6,060	5,419	-
53110-541	71	Provision for Depreciation	39,244	39,106	-	39,000	39,000	39,106	-
53110-933	71	Shop Overhead	-	445	-	450	-	450	-
			463,222	662,029	188,874	429,057	408,000	413,000	-
		Revenue - Expense	(68,222)	(236,029)	15,126	(21,057)	-	-	-

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
ENGINEERING (53120)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
41110	00	General Property Tax	115,000	118,000	60,000	120,000	120,000	122,000	
			115,000	118,000	60,000	120,000	120,000	122,000	-
<u>EXPENDITURES</u>									
53120-121	71	Wages Permanent - Regular	67,346	69,744	39,518	68,000	68,000	70,000	
53120-122	71	Wages Permanent - Overtime	-	-	-	-	-	-	
53120-130	71	Employee Benefits	42,799	43,130	25,815	43,000	43,973	43,290	
53120-157	71	Education & Training	100	138	206	500	500	800	
53120-225	71	Telephone	888	888	406	888	888	888	
53120-310	71	Office Supplies	-	-	-	-	-	-	
53120-330	71	Travel	-	-	-	-	-	-	
53120-331	71	Highway Machinery Rental	-	-	-	-	-	-	
53120-336	71	Lodging	98	-	-	200	-	400	
53120-338	71	Employee Reimbursement	-	-	-	-	-	50	
53120-390	71	Other Supplies & Expenses	2,644	2,208	-	2,200	2,200	2,200	
53120-512	71	Insurance - Equipment	498	502	-	600	1,000	600	
53120-532	71	Buildings & Grounds Allocation	663	714	-	700	687	720	
53120-541	71	Provision for Depreciation	7,532	4,743	-	2,752	2,752	2,752	
53120-933	71	Shop Overhead	-	292	-	300	-	300	
			122,568	122,359	65,946	119,140	120,000	122,000	-
		Revenue - Expense	(7,568)	(4,359)	(5,946)	860	-	-	-

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
OPERATIONS MANAGER (53191)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
47230-591	75	60% Reimbursement from State (RMA)	98,365	98,407	51,386	105,000	105,000	105,000	
41110	00	40% Reimbursement from General Property Tax	70,000	70,000	35,000	70,000	70,000	70,000	
			168,365	168,407	86,386	175,000	175,000	175,000	-
<u>EXPENDITURES</u>									
53191-121	75	Wages Permanent - Regular	95,491	94,093	45,959	98,000	98,750	99,700	
53191-122	75	Wages Permanent - Overtime	-	-	-	-	-	-	
53191-130	75	Employee Benefits	59,459	58,187	30,256	62,000	64,000	63,000	
53191-225	75	Telephone	976	772	462	950	1,000	1,000	
53191-331	75	Highway Machinery Rental	9,444	10,445	6,664	9,900	9,850	9,900	
53191-336	75	Lodging	196	242	-	300	300	400	
53191-338	75	Employee Reimbursement	-	-	101	200	300	200	
53191-370	75	Material	-	-	56	56	-	100	
53191-390	75	Other Supplies & Expenses	305	273	1	500	500	500	
53191-512	75	Insurance - Equipment	197	166	-	200	300	200	
			166,068	164,177	83,497	172,106	175,000	175,000	-
		Revenue - Expense	2,297	4,230	2,888	2,894	-	-	-

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
RADIOS (53192)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
47230-592	74	Trans Rev - Radios (State)	4,975	4,434	4,534	4,534	5,100	4,763	
41110	00	General Property Tax	500	500	250	500	500	500	
			5,475	4,934	4,784	5,034	5,600	5,263	-
<u>EXPENDITURES</u>									
53192-222	74	Electric	114	136	73	150	200	200	
53192-248	74	New Equipment	11,614	3,966	2,173	4,800	4,899	4,562	
53192-350	74	Repair & Maintenance Supplies	-	-	-	-	500	500	
53192-359	74	License	-	-	-	-	-	-	
53192-530	74	Rent and Leases	1	1	-	1	1	1	
			11,729	4,102	2,246	4,951	5,600	5,263	-
		Revenue - Expense	(6,254)	832	2,538	83	-	-	-

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Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
LIABILITY (53193)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
47230-593	74	Trans Rev - Public Liability Ins (State)	11,825	16,787	14,344	14,344	14,360	14,344	
41110	00	General Property Tax	15,000	22,505	11,320	22,640	22,640	25,156	
			26,825	39,292	25,664	36,984	37,000	39,500	-
<u>EXPENDITURES</u>									
53193-513	74	Public Liability	36,523	35,382	37,687	37,687	37,000	39,500	
			36,523	35,382	37,687	37,687	37,000	39,500	-
		Revenue - Expense	(9,698)	3,910	(12,023)	(703)	-	-	-

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Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
PIT and QUARRY OPERATIONS (53250)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
48211	80	Rent of Pit Land / Buildings	-	5,640	2,900	2,900	2,700	2,900	
48961	80	Pit Closure - closed out to 53250-960	99,461	137,483	23,001	57,000	90,000	57,000	
48960	80	Pit Revenue - closed out to 53250-960	564,308	609,699	222,526	600,000	560,000	700,000	
			663,769	752,822	248,427	659,900	652,700	759,900	-
<u>EXPENDITURES</u>									
53250-121	80	Wages Permanent - Regular	199,534	197,680	41,136	150,000	160,000	160,000	
53250-122	80	Wages Permanent - Overtime	9,031	4,067	2,709	6,000	6,000	6,000	
53250-128	80	FLSA Modifier Distribution	(1,324)	1,701	87	500	500	500	
53250-130	80	Employee Benefits	71,666	75,257	30,572	95,000	100,000	105,000	
53250-157	80	Education & Training	4,232	1,348	1,903	2,200	2,000	2,400	
53250-200	80	Contractual Services	6,665	6,665	6,665	6,665	10,000	6,665	
53250-225	80	Telephone	484	484	202	484	500	500	
53250-331	80	Highway Machinery Rental	439,956	308,951	118,048	350,000	223,141	250,000	
53250-336	80	Lodging	-	-	-	-	150	200	
53250-338	80	Employee Reimbursement	-	-	-	-	100	100	
53250-370	80	Material	38,126	14,877	-	13,090	10,000	10,000	
53250-390	80	Other Supplies & Expenses	9,335	11,060	9,262	10,000	10,000	10,000	
53250-512	80	Insurance on Equipment	-	13,211	-	14,000	-	14,000	
53250-532	80	Buildings & Grounds Allocation	53,391	57,442	-	58,000	55,309	58,000	
53250-541	80	Provision for Depreciation	63,981	68,126	-	65,000	65,000	65,000	
53250-543	80	Depletion	19,144	64,476	11,105	21,002	10,000	24,395	
53250-933	80	Shop Overhead	-	98,282	-	98,000	-	47,140	
53250-960	80	Pit Products (see above)	-	-	-	-	-	-	
			914,221	923,629	221,688	889,941	652,700	759,900	-
		Revenue - Expense	(250,452)	(170,806)	26,739	(230,041)	-	-	-

Footnote: estimated 2027 revenues to be up due to increased aggregate prices, but still had to reduce expenses by \$150,860 to balance (reduced machinery rental and shop overhead).

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
BITUMINOUS OPERATIONS (53260)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
48970	81	Oiling Revenue - closed out to 53260-960	3,011,316	3,464,814	915,915	3,500,000	3,500,000	3,500,000	
			3,011,316	3,464,814	915,915	3,500,000	3,500,000	3,500,000	-
<u>EXPENDITURES</u>									
53260-121	81	Wages Permanent - Regular	201,138	184,028	24,552	200,000	210,000	220,000	
53260-122	81	Wages Permanent - Overtime	17,479	23,050	1,999	20,000	20,000	20,000	
53260-128	81	FLSA Modifier Distribution	(941)	(3,540)	907	(2,000)	(800)	(2,000)	
53260-130	81	Employee Benefits	87,132	87,660	22,212	139,000	150,000	150,000	
53260-157	81	Education & Training	3,916	3,017	2,658	3,000	5,000	2,889	
53260-225	81	Telephone	2,218	2,435	1,060	2,300	2,300	2,300	
53260-331	81	Highway Machinery Rental	383,337	223,204	175,174	350,000	462,219	428,011	
53260-336	81	Lodging	1,005	1,204	-	500	1,500	500	
53260-338	81	Employee Reimbursement	612	138	-	500	500	300	
53260-370	81	Material	504,050	568,621	132,755	600,000	655,000	600,000	
53260-373	81	Tack Oil	28,225	27,640	16,405	30,000	45,000	30,000	
53260-377	81	Road Oil	1,193,179	1,375,065	90,204	1,900,000	1,900,000	1,900,000	
53260-390	81	Other Supplies & Expenses	11,041	3,669	737	4,000	6,281	5,000	
53260-512	81	Insurance on Equipment	-	17,578	-	18,000	-	19,000	
53260-532	81	Buildings & Grounds Allocation	-	-	-	-	-	-	
53260-541	81	Provision for Depreciation	57,791	42,967	-	43,000	43,000	43,000	
53260-933	81	Shop Overhead	-	80,203	-	81,000	-	81,000	
53260-970	81	Bituminous Products (see above)	-	-	-	-	-	-	
			2,490,183	2,636,941	468,663	3,389,300	3,500,000	3,500,000	-
		Revenue - Expense	521,133	827,873	447,251	110,700	-	-	-

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
ACQUISITION OF FIXED ASSETS (53281)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
41110	00	General Property Tax	1,132,000	1,132,000	616,000	1,232,000	1,232,000	1,232,000	
49999	00	From Surplus Fund Balance	8,872	(67,057)	-	-	-	-	
43538	00	Other State Aids	-	2,022	-	-	-	-	
34030	00	Carryover from Previous Year(s)	270,893	-	162,871	162,871	-	-	
48310	74	Equipment Sales	-	-	-	-	-	-	
48440	74	Insurance Recovery	-	-	-	-	-	-	
49997	00	Unrestricted PBM Carryover	6,954	-	-	-	-	-	
			1,418,719	1,066,965	778,871	1,394,871	1,232,000	1,232,000	-
<u>EXPENDITURES</u>									
53281-121	74	Wages Permanent - Regular	9,623	34,033	3,014	25,000	25,000	20,000	
53281-122	74	Wages Permanent - Overtime	693	2,827	53	1,000	1,500	1,500	
53281-130	74	Employee Benefits	6,556	22,794	1,854	16,000	17,000	14,000	
53281-331	74	Highway Machinery Rental	66	3,145	112	500	500	500	
53281-353	74	Machinery/Equipment Parts	-	-	-	-	-	-	
53281-370	74	Material	2,750	-	-	1,000	1,000	500	
53281-810	74	Capital Equipment	1,476,672	833,986	446,096	1,318,371	1,187,000	1,195,500	
53281-815	74	Shop Equipment	12,759	495	-	33,000	-	-	
18710	00	Equipment WIP** (following year)	790	172,638	-	-	-	-	
			1,509,908	1,069,918	451,130	1,394,871	1,232,000	1,232,000	-
		Revenue - Expense	(91,188)	(2,953)	327,742	-	-	-	-

Highway Committee approved carryover of unspent 2025 equipment funds at 1/8/2026 committee meeting.

Refer to the 2027 Equipment Budget document for anticipated purchase details.

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
COUNTY MAINTENANCE (53311)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
43233	79	Federal Aids, Natural Disaster	-	-	-	-	-	-	-
43531	75	General Transportation Aids	760,854	790,570	-	854,792	790,570	874,792	-
43538	00	Other State Aids	-	-	-	-	-	-	-
43611	75	State Aid - Flood Damage	9,341	-	-	-	-	-	-
41110	00	General Property Tax	560,000	647,634	436,585	873,170	873,170	1,171,670	-
48330	75	Sale of Material & Supplies	30,280	40,287	24,107	30,000	20,000	33,000	-
48340	75	Sale of Salvage & Waste (general)	2,992	18,172	2,934	6,700	6,700	9,000	-
48340	74	Sale of Salvage & Waste (waste oil)	870	1,251	500	750	500	900	-
49999	00	From Surplus Fund Balance	13,308	(134,114)	-	-	-	-	-
			1,377,645	1,363,800	464,126	1,765,412	1,690,940	2,089,362	-
<u>EXPENDITURES</u>									
53311-121	75	Wages Permanent - Regular	517,803	481,903	206,861	450,000	450,000	489,000	-
53311-122	75	Wages Permanent - Overtime	46,432	36,712	15,314	25,000	25,000	39,500	-
53311-128	75	FLSA Modifier Distribution	(11,883)	(7,837)	(2,350)	(5,000)	(5,000)	(9,000)	-
53311-130	75	Employee Benefits	419,586	303,548	154,187	295,000	305,000	334,000	-
53311-157	75	Education & Training	1,473	3,410	5,435	6,000	3,500	6,000	-
53311-200	75	Contractual Services	22,501	8,721	9,619	9,619	17,800	9,800	-
53311-222	75	Electric	201	199	117	200	200	200	-
53311-225	75	Telephone	2,013	1,695	622	2,000	2,000	1,800	-
53311-228	75	Garbage Collection	1,473	1,916	1,017	2,000	1,500	2,000	-
53311-331	75	Highway Machinery Rental	108,352	367,369	135,259	300,000	185,000	300,000	-
53311-336	75	Lodging	488	-	-	200	500	400	-
53311-338	75	Employee Reimbursement	202	-	-	100	200	100	-
53311-342	75	Lab & Medical Supplies	2,781	-	-	-	4,000	-	-
53311-358	75	Painting Supplies	198,559	53,034	-	260,000	200,000	244,000	-
53311-359	75	Licenses	-	-	-	-	200	-	-
53311-362	75	Consumable Tools	17,154	23,343	7,537	11,000	22,000	13,000	-
53311-370	75	Material	271,773	285,750	29,931	270,000	225,000	275,000	-
53311-390	75	Other Supplies & Expenses	30,993	26,543	6,961	25,000	25,000	27,000	-
53311-426	75	Culverts	1,706	5,701	-	800	50,000	10,000	-
53311-532	75	Buildings & Grounds Allocation	431,810	454,361	-	466,911	174,540	341,962	-
53311-533	75	Rented Equipment	-	-	-	-	-	-	-
53311-620	75	Warranty Work	-	3,692	-	-	-	-	-
53240-353	75	Waste Oil Collection, #7288	4,446	4,760	3,861	4,500	4,500	4,600	-
			2,067,863	2,054,822	574,371	2,123,330	1,690,940	2,089,362	-
		Revenue - Expense	(690,218)	(691,022)	(110,244)	(357,918)	-	-	-

Footnote: estimated 2027 buildings & grounds allocation is \$466,911; however, I reduced it to \$341,962 to make the budget balance.

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
MAJOR COUNTY MAINTENANCE (included on the 53311 page)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

PART OF ACCOUNT #53311

COUNTY ROAD MAJOR MAINTENANCE	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL* 2024	BUDGET 2025	ACTUAL* 2025	BUDGET 2026	ACTUAL** 2026	ESTIMATED 2026	REQUEST 2027
CRACK FILLING (activity 002)	70,000	56,380	70,000	176,922	100,000	59,334	150,000	20,513	150,000	150,000
SEAL COATING (activity 003)	225,000	235,832	225,000	401,553	356,818	362,939	250,000	2,586	250,000	250,000
TOTAL	295,000	292,213	295,000	578,475	456,818	422,273	400,000	23,099	400,000	400,000

*These actuals are from the GL summary in CHEMS and are not modified totals.

**Unmodified actuals as of 7/3/2026

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Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
COUNTY MAINTENANCE - SIGNS (53312)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
41110	00	General Property Tax	120,000	120,000	65,000	130,000	130,000	136,000	
			120,000	120,000	65,000	130,000	130,000	136,000	-
<u>EXPENDITURES</u>									
53312-121	75	Wages Permanent - Regular	45,721	46,087	32,623	43,000	43,000	44,000	
53312-122	75	Wages Permanent - Overtime	480	1,641	1,739	2,500	1,500	2,000	
53312-128	75	FLSA Modifier Distribution	901	266	24	200	200	200	
53312-130	75	Employee Benefits	29,360	29,515	22,891	29,000	28,000	29,000	
53312-157	75	Education & Training	-	296	403	500	400	500	
53312-225	75	Telephone	544	544	227	544	550	544	
53312-331	75	Highway Machinery Rental	25,633	24,735	13,339	25,000	25,000	25,000	
53312-338	75	Employee Reimbursement	43	-	-	-	-	-	
53312-362	75	Consumable Tools	1,442	2,093	1,252	1,100	2,200	1,100	
53312-363	75	Sign Parts & Supplies	9,002	16,543	8,553	10,000	10,000	11,656	
53312-390	75	Other Supplies & Expenses	60	-	-	-	100	-	
53312-532	75	Buildings & Grounds Allocation	19,897	21,407	-	22,000	19,050	22,000	
			133,083	143,127	81,050	133,844	130,000	136,000	-
		Revenue - Expense	(13,083)	(23,127)	(16,050)	(3,844)	-	-	-

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
COUNTY MAINTENANCE - BRIDGES (53313)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
41110	00	General Property Tax	65,000	60,000	28,500	57,000	57,000	75,000	
			65,000	60,000	28,500	57,000	57,000	75,000	-
<u>EXPENDITURES</u>									
53313-121	73	Wages Permanent - Regular	9,780	10,775	5,970	10,000	10,000	10,700	
53313-122	73	Wages Permanent - Overtime	429	1,033	536	1,000	500	700	
53313-128	73	FLSA Modifier Distribution	14	(284)	(106)	(200)	100	(200)	
53313-130	73	Employee Benefits	6,488	7,302	4,082	6,800	6,900	7,000	
53313-157	73	Education & Training	373	744	1,624	2,000	1,000	1,000	
53313-200	73	Contractual Services	-	-	-	-	-	-	
53313-204	73	Bridge Inspections	60,105	168,210	13,900	40,000	35,000	54,750	
53313-215	73	Architectural & Engineering	-	362	3,600	4,000	750	1,000	
53313-225	73	Telephone	483	484	201	484	500	484	
53313-331	73	Highway Machinery Rental	4,155	4,361	2,243	4,400	4,000	4,000	
53313-336	73	Lodging	196	509	-	200	200	200	
53313-338	73	Employee Reimbursement	-	-	-	50	50	50	
53313-362	73	Consumable Tools	317	-	207	250	500	300	
53313-370	73	Material	(3,969)	(6,990)	1,499	(3,000)	(2,500)	(4,984)	
53313-390	73	Other Supplies & Expenses	-	-	-	-	-	-	
			78,371	186,505	33,756	65,984	57,000	75,000	-
		Revenue - Expense	(13,371)	(126,505)	(5,256)	(8,984)	-	-	-

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
COUNTY MAINTENANCE - SNOW AND ICE CONTROL (53314)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
43531	76	General Transportation Aids	760,854	790,570	427,396	854,792	790,569	874,792	
47230-594	76	Hwy Work/State - Salt Storage	12,582	17,366	2,738	2,738	102,985	5,788	
47230-597	76	Hwy Work/State - Winter Readiness	34,185	33,375	36,839	36,839	33,375	36,839	
48914	76	Winter Maintenance Revenue	59,942	82,282	79,822	90,000	70,000	90,000	
41110	00	General Property Tax	530,000	530,000	265,000	530,000	530,000	530,000	
			1,397,563	1,453,593	811,796	1,514,369	1,526,929	1,537,420	-
<u>EXPENDITURES</u>									
53314-121	76	Wages Permanent - Regular	183,162	221,647	128,770	245,000	248,000	250,000	
53314-122	76	Wages Permanent - Overtime	42,749	83,869	52,048	80,000	80,000	80,000	
53314-128	76	FLSA Modifier Distribution	16,862	6,587	2,417	4,000	4,000	4,000	
53314-130	76	Employee Benefits	143,566	188,931	113,498	206,000	206,000	210,000	
53314-331	76	Highway Machinery Rental	336,336	533,968	366,293	732,000	771,868	680,644	
53314-362	76	Consumable Tools	8,620	12,007	8,022	7,500	15,000	8,000	
53314-370	76	Material*	(36,468)	(32,734)	237,310	(48,052)	(65,000)	(32,734)	
53314-374	76	Salt / Sand (CHL Sand)	46,176	104,992	-	116,387	70,000	104,992	
53314-375	76	Salt & Storage (Calcium Chloride)	71,737	227,818	-	238,191	190,000	227,818	
53314-390	76	Other Supplies & Expenses	8,860	-	-	1,000	5,000	2,500	
53314-532	76	Buildings & Grounds Allocation	1,990	2,141	-	2,200	2,061	2,200	
			823,590	1,349,226	908,358	1,584,225	1,526,929	1,537,420	-
		Revenue - Expense	573,974	104,367	(96,562)	(69,856)	-	-	-

*Material total reflects the costs of salt brine and all winter material adjustments, including revenues earned on sale of winter materials.

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
SALT BRINE

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted*	2027 Request	2027 Adopted
<u>REVENUES</u>									
48990	76	Revenue - Salt Brine	6,423	46,532	47,016	65,000	-	27,603	
			6,423	46,532	47,016	65,000	-	27,603	-
<u>EXPENDITURES</u>									
53290-121	76	Wages Permanent - Regular	1,030	1,531	1,298	2,000	-	2,000	
53290-122	76	Wages Permanent - Overtime	147	52	63	100	-	100	
53290-130	76	Employee Benefits	748	979	854	1,300	-	1,300	
53290-221	76	Water & Sewer	564	1,923	1,190	2,000	-	2,000	
53290-331	76	Highway Machinery Rental	199	66	275	500	-	500	
53290-353	76	Machinery & Equipment Parts	8,670	492	438	1,000	-	500	
53290-370	76	Material	-	401	498	1,000	-	500	
53290-512	76	Insurance on Equipment	1,590	1,603	-	1,700	-	1,700	
53290-532	76	Buildings & Grounds Allocation	5,094	6,337	-	6,400	-	6,400	
53290-541	76	Provisions for Depreciation	11,988	11,988	-	11,988	-	11,988	
53290-933	76	Shop Overhead	-	-	-	615	-	615	
			30,030	25,371	4,615	28,603	-	27,603	-
		Revenue - Expense	(23,608)	21,161	42,401	36,397	-	-	-

*This is a new worksheet in 2027. In 2025, when the 2026 budget was prepared, salt brine expenses were not separated as part of the budgeting process.

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
STATE MAINTENANCE - RMA (5332s)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>								
43538-000	00 Other State Aids	-	-	-	-	-	-	
47230-000	85 Hwy Work/State RMA	1,870,846	2,119,294	1,210,372	1,447,396	1,220,129	1,361,329	
47230-590	71 Hwy Work/State RMA - Admin	73,456	96,163	58,419	68,000	60,691	65,838	
47230-595	85 Hwy Work/State RMA - EQ Storage	27,480	73,239	176,104	176,104	175,461	202,598	
		<u>1,971,783</u>	<u>2,288,696</u>	<u>1,444,895</u>	<u>1,691,500</u>	<u>1,456,281</u>	<u>1,629,765</u>	<u>-</u>
<u>EXPENDITURES</u>								
53321.5XX-121	85 Wages Permanent - Regular	480,259	442,844	280,482	450,000	450,000	450,000	
53321.5XX-122	85 Wages Permanent - Overtime	62,681	107,014	65,195	90,000	60,000	65,000	
53321.5XX-128	85 FLSA Modifier Distribution	15,298	2,120	2,263	5,000	4,000	7,000	
53321.5XX-130	85 Employee Benefits	345,038	340,033	223,176	342,000	334,000	325,000	
53321.5XX-200	85 Contractual Services	6,726	6,334	-	-	6,246	-	
53321.5XX-331	85 Highway Machinery Rental	611,575	798,484	533,612	700,000	423,035	434,879	
53321.5XX-362	85 Consumable Tools	18,542	22,221	13,586	13,000	24,000	13,000	
53321.5XX-370	85 Material	536,486	596,190	76,639	359,029	150,000	328,387	
53321.5XX-390	85 Other Supplies & Expenses	5,852	7,296	3,445	6,500	5,000	6,500	
		<u>2,082,457</u>	<u>2,322,535</u>	<u>1,198,398</u>	<u>1,965,529</u>	<u>1,456,281</u>	<u>1,629,765</u>	<u>-</u>
	Revenue - Expense	<u>(110,674)</u>	<u>(33,839)</u>	<u>246,497</u>	<u>(274,029)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenses (53395) and revenues (47235) from PBM projects are not included because the award and scope of projects are unknown.

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
CITIES / TOWNS / VILLAGES (53330s)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual*	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
47330	85	Local Government Charges for Service	4,137,126	4,948,043	603,109	4,400,000	4,400,000	4,700,000	
			4,137,126	4,948,043	603,109	4,400,000	4,400,000	4,700,000	-
<u>EXPENDITURES</u>									
53330.4XX-121	85	Wages Permanent - Regular	380,575	435,327	103,139	460,000	460,000	470,000	
53330.4XX-122	85	Wages Permanent - Overtime	55,171	56,685	19,583	50,000	50,000	56,000	
53330.4XX-128	85	FLSA Modifier Distribution	(3,109)	(3,088)	(485)	5,000	5,000	(3,000)	
53330.4XX-130	85	Employee Benefits	276,917	303,252	109,625	335,000	335,000	330,000	
53330.4XX-200	85	Contractual Services	-	-	-	-	-	-	
53330.4XX-215	85	Architectural & Engineering	-	-	-	-	-	-	
53330.4XX-331	85	Highway Machinery Rental	575,212	721,682	237,138	600,000	600,000	650,000	
53330.4XX-362	85	Consumable Tools	12,548	22,638	4,315	24,000	24,000	12,000	
53330.4XX-370	85	Material	2,839,812	3,411,630	979,870	2,926,000	2,926,000	3,185,000	
53330.4XX-390	85	Other Supplies & Expenses	-	-	-	-	-	-	
			4,137,126	4,948,126	1,453,185	4,400,000	4,400,000	4,700,000	-
		Revenue - Expense	-	(83)	(850,076)	-	-	-	-

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
OTHER ENTITIES (53331s)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
47331	85	Misc Accts Receivable	765,180	784,759	381,749	675,000	675,000	680,000	
			765,180	784,759	381,749	675,000	675,000	680,000	-
<u>EXPENDITURES</u>									
53331.4XX-121	85	Wages Permanent - Regular	40,707	45,153	35,287	60,000	60,000	50,000	
53331.4XX-122	85	Wages Permanent - Overtime	1,687	6,976	1,762	2,000	2,000	2,000	
53331.4XX-128	85	FLSA Modifier Distribution	1,959	(1,274)	743	300	300	300	
53331.4XX-130	85	Employee Benefits	26,941	32,237	23,912	41,000	41,000	33,000	
53331.4XX-331	85	Highway Machinery Rental	48,742	98,305	60,509	60,000	60,000	70,000	
53331.4XX-362	85	Consumable Tools	1,406	2,325	987	2,900	2,900	1,200	
53331.4XX-370	85	Material	643,738	600,955	313,510	508,800	508,800	523,500	
			765,180	784,677	436,710	675,000	675,000	680,000	-
Revenue - Expense									
			-	83	(54,961)	-	-	-	-

*includes in-progress projects sitting in the 5336X tracking accounts

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Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
COUNTY AID BRIDGES (53385)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Dept	Description	2024 Actual	2025 Actual	6/30/2026 Actual*	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>									
41110	00	General Property Tax	200,000	200,000	100,000	200,000	200,000	200,000	
47332	82	CAB Town Share	54,813	50,963	-	55,000	55,000	200,000	
			254,813	250,963	100,000	255,000	255,000	400,000	-
<u>EXPENDITURES</u>									
53385.8XX-121	82	Wages Permanent - Regular	28,587	39,157	147	30,000	30,000	60,000	
53385.8XX-122	82	Wages Permanent - Overtime	1,066	2,209	115	1,000	1,000	3,000	
53385.8XX-130	82	Employee Benefits	18,845	25,581	3,707	20,000	20,000	40,000	
53385.8XX-215	82	Architectural & Engineering	1,659	-	-	-	2,500	2,000	
53385.8XX-331	82	Highway Machinery Rental	32,591	57,709	7,871	35,000	35,000	93,000	
53385.8XX-362	82	Consumable Tools	849	1,915	135	800	1,500	2,000	
53385.8XX-370	82	Material	28,982	95,673	3,968	25,000	25,000	50,000	
53385.8XX-390	82	Other Supplies & Expenses	-	-	-	-	-	-	
53385.8XX-426	82	Culverts	148,742	28,734	23,323	140,000	140,000	150,000	
			261,320	250,977	39,265	251,800	255,000	400,000	-
		Revenue - Expense	(6,507)	(14)	60,735	3,200	-	-	-

*most of the 2026 labor was accrued in June but paid in July which makes it a period 7 labor expense but a period 6 expense for the remaining costs.

Starting in 2027, this program switches from the customer pays the first \$1000 and then 20% of all remaining costs, to a 50/50 split on all costs.

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
CONSTRUCTION - COUNTY & STATE FUNDED, ROADS & BRIDGES

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>								
43221	79 Federal Hwy Aids	-	-	-	-	-	-	-
43531	71 State LRIP Funds	549,728	425,570	-	549,000	549,000	202,000	-
43538	00 Other State Aids	-	-	-	-	-	-	-
47332	78 Federal Bridge Aids	231	102	92,209	100,000	-	-	-
49210	00 Transfer from General Fund	291,137	433,982	-	407,222	407,222	202,000	-
49997	00 Carryover from Previous Year(s)	-	-	-	-	-	-	-
49999	00 From Surplus Fund Balance	66,541	(469,400)	-	769,778	769,778	637,334	-
41110	00 General Property Tax	1,051,820	1,004,500	365,000	730,000	730,000	697,984	-
		1,959,457	1,394,754	457,209	2,556,000	2,456,000	1,739,318	-
<u>EXPENDITURES - 5335X, 53383, 534XX accounts</u>								
XXXXX-121	XX Wages Permanent - Regular	109,310	212,330	49,171	150,000	150,000	225,000	-
XXXXX-122	XX Wages Permanent - Overtime	22,787	18,491	1,219	15,000	15,000	20,000	-
XXXXX-128	XX FLSA Modifier Distribution	(5,907)	1,894	2,017	3,000	1,000	1,000	-
XXXXX-130	XX Employee Benefits	83,948	142,740	31,691	105,000	141,000	155,000	-
XXXXX-200	XX Contractual Services	60,076	4,098	-	930,000	930,000	410,318	-
XXXXX-215	XX Architectural & Engineering	40,505	6,404	856	73,390	50,000	-	-
XXXXX-237	XX Contracted Road Construction	-	-	-	-	-	-	-
XXXXX-238	XX Contracted Bridge Construction	274	217	8,735	138,000	138,000	50,000	-
XXXXX-331	XX Highway Machinery Rental	235,190	404,795	80,271	250,000	250,000	300,000	-
XXXXX-362	XX Consumable Tools	3,781	10,684	1,151	3,800	11,000	7,000	-
XXXXX-370	XX Material	2,414,564	2,021,754	379,171	769,000	769,000	571,000	-
XXXXX-390	XX Other Supplies & Expenses	-	-	-	-	-	-	-
XXXXX-423	XX Guardrail & Posts	-	-	-	-	-	-	-
XXXXX-426	XX Culverts	-	-	-	-	-	-	-
XXXXX-850	XX Right-of-Way Acquisition	-	21,657	-	-	1,000	-	-
		2,964,528	2,845,064	554,281	2,437,190	2,456,000	1,739,318	-
	Revenue - Expense	(1,005,071)	(1,450,310)	(97,072)	118,810	-	-	-

Barron County, Barron Wisconsin
2027 Highway Budget Worksheets
INDIRECT COSTS (59210)

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

Account Number	Description	2024 Actual	2025 Actual	6/30/2026 Actual	12/31/2026 Estimated	2026 Adopted	2027 Request	2027 Adopted
<u>REVENUES</u>								
41110	General Property Tax	311,722	365,903	196,366	392,732	392,732	392,732	
		311,722	365,903	196,366	392,732	392,732	392,732	-
<u>EXPENDITURES</u>								
59210	Transfer to Gen Fund Rev Acct	311,722	365,903	392,732	392,732	392,732	392,732	
		311,722	365,903	392,732	392,732	392,732	392,732	-
	Revenue - Expense	-	-	(196,366)	-	-	-	-

This information is distributed to departments after the Indirect Cost Study, which is usually done by the end of July each year. Use current year's numbers as a place holder until then.

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2026 Commitments

All items are subject to change

Skidsteer lease - \$4000

Skidsteer upgrade Tracks (April) - \$2000

Skidsteer Upgrade tire and tracks - \$12,000

Tandem Equipment (Monroe) \$105,000

Single Axle Patrol Truck Chassis- \$130,000

Single Axle Patrol Truck Equip - \$158,000

Quad Axle Truck 91- \$ 246,000

Quad Axle Set Truck in House Set up Cost- \$10,000

Earmarked Funds for future major repairs at the Hotmix plant – \$50,000

Snap on scan tool – \$ 10,000

Corgi heavy duty tire changer \$- 33,000

Sign Board upgrade for #135- \$10,000

Sign Board install for #135 - \$5,000

Major on #33 – \$50,000

Total for commitments in 2026 - \$825,000

No trades have been confirmed. May keep quad. Also delivery on Tandem is not till some time near December as date keeps being pushed back. The trade or sell candidate I believe being #84.

2026 potential purchases

Half ton pickup - \$65,000

Kubota M131 tractor- \$130,000

Kubota M131 tractor set up – \$10,000

Total Potential Purchases – \$205,000

Total of Committed and potential - \$1,030,000.00

2026 equip budget- \$1,232,000

Funds left for unknown expense - \$202,000.00

2027

All items are subject to change

Skidsteer lease - \$5000

Skidsteer upgrade Tracks (April) - \$2500

Skidsteer Upgrade tire and tracks - \$13,000

Quad Axle Truck - \$ 250,000

Trade in on 98A - (\$67,000)

Single Axle Plow Truck- \$295,000

Single Axle Plow Truck - \$295,000

Trade in #82- (\$61,000)

Trade in #84 – (\$61,000)

Roscoe Broom -\$105,000

Broom set up - \$5,000

Flagger truck - \$50,000

Flagger Truck- \$50,000

Crusher Electrical upgrades - \$60,000

Loader - \$300,000

Trade in on 221A loader – (\$84,000)

Earmarked Funds for future major repairs at the Hotmix plant – \$50,000

Total estimated expense for 2027- \$1,207,500.00

2028

All items are subject to change

Skidsteer lease - \$5500

Skidsteer upgrade Tracks (April) - \$3000

Skidsteer Upgrade tire and tracks - \$13,000

Quad Axle Truck - \$ 255,000

Hotmix Drum Refurbishment- \$350,000

Trade in on 190 - (\$67,000)

Single Axle Plow Truck- \$305,000

Single Axle Plow Truck - \$305,000

Trade in on #56 – (\$62,000)

Trade in on #69 – (\$62,000)

Baghouse earmarked funds - \$50,000

Tractor- \$150,000

Total estimated expense for 2028 - \$1,245,500.00

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2029

All items are subject to change

Skidsteer lease - \$6000

Skidsteer upgrade Tracks (April) - \$3500

Skidsteer Upgrade tire and tracks - \$13,500

Quad Axle Truck - \$ 260,000

Single Axle Plow Truck- \$310,000

Trade in on #71 – (\$66,000)

Trade in on 191- (\$78,000)

Grader- \$460,000

Trade in on 110. (\$80,000)

1 ton pickup - \$110,000

Trade in on 17 (\$10,000)

Patching Trailer- \$32,000

Baghouse Refurbishment- \$275,000

Total estimated expense for 2029 - \$1,236,000.00

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2030

All items are subject to change

Skidsteer lease - \$6500

Skidsteer upgrade Tracks (April) - \$4000

Skidsteer Upgrade tire and tracks - \$13,500

Single Axle Plow Truck- \$318,000

Single Axle Plow Truck- \$318,000

Trade in on #72 – (\$68,000)

Trade in on #70 – (\$68,000)

Quad Axle \$270,000

Trade in on #193 – (\$80,000)

Excavator - \$410,000

Trade on #246 – (\$82,000)

Shouldering machine- \$140,000

Sell Shouldering machine – (\$8000)

Sign Truck - \$220,000

Sell sign truck #136 – (\$28,000)

Total estimated expense for 2029 - \$1,366,000.00

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BARRON COUNTY HIGHWAY DEPARTMENT
10-YEAR HIGHWAY IMPROVEMENT PLAN

DEPARTMENT: HIGHWAY

PROJECT	DESCRIPTION	PASER Rating	ADT	Last Imp	Length (MILES)	PRIORITY RANKING	FUNDING SOURCE	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
CTH VV, Plecity Ave to 29th Ave (VV-01) SURFACE COURSE IN 2025	WEAR COURSE ONLY	10	660	2025	3.2	1	COUNTY	278,000										
							STATE											
							FEDERAL											
CTH D, STH 25 to CTH O (D-05)	RECONSTRUCTION 3.4 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	4	780	2001	3.4	2	COUNTY	580,000										
							STATE	350,000										
							FEDERAL											
CTH O, CTH U to CTH D (O-01)	RECONSTRUCTION 3.0 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	4	370	2001	3	3	COUNTY	650,000										
							STATE	180,000										
							FEDERAL											
CTH O BRIDGE REPLACEMENT	REPLACE P-03-0912 BRIDGE						COUNTY	138,000										
							STATE											
							FEDERAL	550,000										
PLANNING, ENGINEERING, AND DESIGN FOR FUTURE PROJECTS	CTH U, STP-Rural TBD						COUNTY	50,000										
							STATE											
							FEDERAL											
CTH O, CTH U to CTH D (O-01)	WEAR COURSE ONLY	10	370	2001	3	1	COUNTY		325,000									
							STATE											
							FEDERAL											
CTH V, Plecity Ave to Dam Bridge (V-03)	RECONSTRUCTION 0.31 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	3	2200	1998	0.31	2	COUNTY		97,000									
							STATE											
							FEDERAL											
CTH AA, CTH A to 25 1/2 St (AA-02)	RECONSTRUCTION 1.3 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	5	150	2004	1.3	3	COUNTY		230,678									
							STATE		126,822									
							FEDERAL											
CTH SS, RR TRACKS TO LONG BRIDGE APPROACH	RECONSTRUCTION 0.92 MILES- MILL, PAVING & PAINTING	4	4507	2011	0.92	4	COUNTY		253,000									
							STATE											
							FEDERAL											
CTH MM, CTH SS TO RUSK CO LINE	RECONSTRUCTION 1.0 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	4	35	2000	1	5	COUNTY		275,000									
							STATE											
							FEDERAL											
CTH SS, CTH V to 29th Ave (SS-12)	RECONSTRUCTION 1.1 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	5	150	1998	1.1	6	COUNTY		330,000									
							STATE											
							FEDERAL											
CTH U, 1 1/2 Ave TO Dunn Co Line (U-01 Partial)	RECONSTRUCTION 4 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	3	200	1996	4	7	COUNTY		260,000									
							STATE											
							FEDERAL		1,040,000									
PLANNING, ENGINEERING, AND DESIGN FOR FUTURE PROJECTS	STP-Rural, Local Bridge Program						COUNTY		50,000									
							STATE											
							FEDERAL											
CTH K, Logan Ave to Pine St (K-03)	RECONSTRUCTION 1.3 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	4	750	2000	1.3	1	COUNTY			357,500								
							STATE											
							FEDERAL											
CTH P, USH 8 to Lightning Creek Bridge	RECONSTRUCTION .35 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	5	1100	2003	0.35	2	COUNTY			113,750								
							STATE											
							FEDERAL											
CTH M, USH 8 to 23-24 1/2 St (M-03)	RECONSTRUCTION 4.7 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	5	1000	2000	4.7	3	COUNTY			1,118,800								
							STATE			250,000								
							FEDERAL											
CTH H, USH 63 to 26th Avenue (H-1)	RECONSTRUCTION 4.2 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	5	1600	2007	4.2	4	COUNTY			960,000								
							STATE			300,000								
							FEDERAL											
PLANNING, ENGINEERING, AND DESIGN FOR FUTURE PROJECTS	STP-Rural, Local Bridge Program						COUNTY			50,000								
							STATE											
							FEDERAL											

BARRON COUNTY HIGHWAY DEPARTMENT
10-YEAR HIGHWAY IMPROVEMENT PLAN

DEPARTMENT: HIGHWAY

PROJECT	DESCRIPTION	PASER Rating	ADT	Last Imp	Length (MILES)	PRIORITY RANKING	FUNDING SOURCE	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
CTH M, 23-24 1/2 St to CTH O (M-04)	RECONSTRUCTION 2.9 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	5	1000	1999	2.9	1	COUNTY				870,000							
							STATE											
							FEDERAL											
CTH M, Long Bridge to USH 8 (M-01, M-02)	RECONSTRUCTION 6.4 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	5	1700	2001	6.4	2	COUNTY				1,674,000							
							STATE				182,000							
							FEDERAL											
CTH O, Jachim Dr to CTH M (O-07)	RECONSTRUCTION 0.47 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	5	2200	1999	0.47	3	COUNTY				152,750							
							STATE											
							FEDERAL											
CTH P, Lightning Creek Bridge to 21 1/2 Ave (P-05, P-06)	RECONSTRUCTION 7.1 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	5	840	2003	7.1	4	COUNTY				605,200							
							STATE											
							FEDERAL				2,420,800							
PLANNING, ENGINEERING, AND DESIGN FOR FUTURE PROJECTS	STP-Rural, Local Bridge Program						COUNTY				50,000							
							STATE											
							FEDERAL											
CTH F, CTH D to CTH A	RECONSTRUCTION 2.6 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	7	220	2002	2.6	1	COUNTY					780,000						
							STATE											
							FEDERAL											
CTH T, USH 8 to 20th Avenue	RECONSTRUCTION 10.2 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	6	460	2004	10.2	2	COUNTY					1,530,000						
							STATE											
							FEDERAL					1,530,000						
PLANNING, ENGINEERING, AND DESIGN FOR FUTURE PROJECTS	STP-Rural, Local Bridge Program						COUNTY					50,000						
							STATE											
							FEDERAL											
CTH H, 26 1/2 Avenue to 30th Avenue (H- 2)	RECONSTRUCTION 4.4 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	5	75	2007	4.4	1	COUNTY						1,140,000					
							STATE						180,000					
							FEDERAL											
CTH T, 20th Avenue to CTH P (T-	RECONSTRUCTION 3.2 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	6	460	2004	3.2	2	COUNTY						816,000					
							STATE						144,000					
							FEDERAL											
CTH A, Barron-Polk Street to CTH K (A-1)	RECONSTRUCTION 1.5 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	5	470	2007	1.5	3	COUNTY						360,000					
							STATE						90,000					
							FEDERAL											
CTH K, Barron-Dunn Avenue to CTH A (K-1)	RECONSTRUCTION 2 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	7	500	2011	2	4	COUNTY						480,000					
							STATE						120,000					
							FEDERAL											
PLANNING, ENGINEERING, AND DESIGN FOR FUTURE PROJECTS	STP-Rural, Local Bridge Program						COUNTY						50,000					
							STATE											
							FEDERAL											
CTH A, CTH K to 8-1/2 Street	RECONSTRUCTION 8.5 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	5	550	2007	8.5	1	COUNTY							2,550,000				
							STATE											
							FEDERAL											
PLANNING, ENGINEERING, AND DESIGN FOR FUTURE PROJECTS	STP-Rural, Local Bridge Program						COUNTY							50,000				
							STATE											
							FEDERAL											
CTH K, CTH A to 9th Avenue	RECONSTRUCTION 7.5 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	6	420	2011	7.5	1	COUNTY								2,250,000			
							STATE											
							FEDERAL											
PLANNING, ENGINEERING, AND DESIGN FOR FUTURE PROJECTS	STP-Rural, Local Bridge Program						COUNTY								50,000			
							STATE											
							FEDERAL											

BARRON COUNTY HIGHWAY DEPARTMENT
10-YEAR HIGHWAY IMPROVEMENT PLAN

DEPARTMENT: HIGHWAY

PROJECT	DESCRIPTION	PASER Rating	ADT	Last Imp	Length (MILES)	PRIORITY RANKING	FUNDING SOURCE	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
CTH K, 9th Avenue to Logan Street	RECONSTRUCTION 6 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	7	200	2010	6	1	COUNTY									1,800,000			
							STATE												
							FEDERAL												
PLANNING, ENGINEERING, AND DESIGN FOR FUTURE PROJECTS	STP-Rural, Local Bridge Program						COUNTY									50,000			
							STATE												
							FEDERAL												
CTH B, USH 63 to CTH SS	RECONSTRUCTION 12.8 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	7	1500	2009	12.8	1	COUNTY										3,840,000		
							STATE												
							FEDERAL												
PLANNING, ENGINEERING, AND DESIGN FOR FUTURE PROJECTS	STP-Rural, Local Bridge Program						COUNTY										50,000		
							STATE												
							FEDERAL												
CTH V, Dam Bridge to STH 48	RECONSTRUCTION 8.5 MILES- PULVERIZE, SHAPING, PAVING & PAINTING	7	650	2010	8.5	1	COUNTY											2,550,000	
							STATE												
							FEDERAL												
PLANNING, ENGINEERING, AND DESIGN FOR FUTURE PROJECTS	STP-Rural, Local Bridge Program						COUNTY											50,000	
							STATE												
							FEDERAL												
							COUNTY	1,696,000	1,820,678	2,600,050	3,351,950	2,360,000	2,846,000	2,600,000	2,300,000	1,850,000	3,890,000	2,600,000	
							STATE	530,000	126,822	550,000	182,000	-	534,000	-	-	-	-	-	
							FEDERAL	550,000	1,040,000	-	2,420,800	1,530,000	-	-	-	-	-	-	
ALL PROJECTS, COSTS, AND FUNDING SOURCES ARE SUBJECT TO CHANGE								TOTAL	2,776,000	2,987,500	3,150,050	5,954,750	3,890,000	3,380,000	2,600,000	2,300,000	1,850,000	3,890,000	2,600,000

ALL PROJECTS, COSTS, AND FUNDING SOURCES ARE SUBJECT TO CHANGE