BARRON COUNTY
BOARD OF SUPERVISORS
Monday, September 14, 2026 - 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/e/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. Special Matters and Announcements (Non-Action Items)
   a. Chaplain Cody Kargus – LEFBC Blue Light Initiative
   b. Proclamation – Crash Responder Safety Week

5. Approve Agenda

6. Approve Minutes of August 17, 2026 and August 31, 2026

7. Public Comment *(Prior Registration with County Clerk Required /Maximum Allotted Time is 3 Minutes)*

8. Resolution – Barron County Healthy Lakes & Rivers Grant Application

9. Ordinance to Amend Chapter 42 – Barron County Parks and Recreation Ordinance Regarding Animals Kept or Grazing on County Property

10. Zoning Ordinance Amendment – Rezoning – Town of Prairie Lake, Owners Peter Mikkelson

11. 2027 County Budget – 1st Draft

12. Report from County Administrator
    a. Forward Analytics: Losing Ground: Net New Construction and Inflation

(Agenda Continued on Next Page)

PLEASE CALL 715-537-6200 IF YOU ARE UNABLE TO ATTEND.

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 your request.

13. Appointments
    a. Zoning Committee – Appoint Chair Okey to Serve as a Voting Member on the Zoning Committee for the Purpose of Discussion, Creation and Recommendation of a Data Center Moratorium Ordinance

14. Claims, Petitions & Correspondence

15. Suggestions for Future Agenda Items
    a. Second Draft of 2027 County Budget
    b. AI Data Center Moratorium Ordinance
    c. Presentation on Barron County Fair & Financials

16. Confirm Next Meeting Date - Monday, October 19, 2026 at 5:00PM

17. Adjournment

Proclamation
Crash Responder Safety Week

WHEREAS, *each year Crash Responder Safety Week is set aside to recognize the often lifesaving work of our crash responders. This year's theme is "Move Over or Slow Down, Lives Are on the Line"; and*

WHEREAS, *across Barron County and throughout Wisconsin, emergency responders work tirelessly in dangerous conditions to keep our roadways safe; and*

WHEREAS, *at every crash scene, emergency responders representing fire, law enforcement, emergency medical services, towing and transportation services are at risk of being struck and injured, or even killed, in a secondary crash; and*

WHEREAS, *each driver has the responsibility to drive safely and take every precaution to reduce the risk of secondary crashes, which include following the state Move Over Law designed to provide a safety zone for workers on our roadways; and*

WHEREAS, *2021 Wisconsin Act 115 added additional protection for workers on Wisconsin's roads by creating a criminal penalty for traffic violations that lead to injuries n designated emergency zones; and*

WHEREAS, *Barron County joins the State of Wisconsin and the Wisconsin Department of Transportation in encouraging all Barron County drivers to learn more about highway crash safety and to recognize the hard work of our emergency crash responders.*

NOW THEREFORE, BE IT RESOLVED *the Barron County recognizes the selfless contributions of first responders and does hereby proclaim November 2–6, 2026 as Crash Responder Safety Week in Barron County and entrusts this observance to all county residents and visitors.*

Dated this 17th day of August, 2026

Louie Okey, Barron County Board Chair

Jeffrey French, Barron County Administrator

Jodi Kummet, Barron County Sheriff

A great place to visit. A better place to live!

BARRON COUNTY, WI

Since 1859

BARRON COUNTY BOARD OF SUPERVISORS

MONDAY, AUGUST 17, 2026 – 5:00 PM

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

MINUTES

PRESENT: Patti Anderson, Scott Bachowski, Karolyn Bartlett, Shelley Effertz, Carsten Ellison, Craig Fowler, Jim Gores, Dana Heller, Dennis Jenkins, Kathy Krug, Fran Langman, Jamie McCready, Jeff Miller, Carol Moen, Gary Nelson, Louie Okey, Pete Olson, Dennis Sandmann, Pete Schneider, Craig Turcott, Diane Vaughn, Lauren Wentz, Stacey Wenzel and Brad Wolf.
APPEARING VIRTUALLY: None at this time.
ABSENT: Robert Anderson, Randy Cook, Sr., Mark Eby, Audrey Kusilek & Bill Schradle.

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

ROLL CALL - PUBLIC NOTIFICATION: County Clerk Hodek took attendance and stated the County's compliance with Wisconsin Open Meeting Laws.

INVOCATION: Led by Pastor Wendy Slaback from the First United Methodist Church located in Barron.

PLEDGE OF ALLEGIANCE: Recited.

SPECIAL MATTERS AND ANNOUNCEMENTS (NON-ACTION ITEMS):
1. Proclamation for National "See Tracks, Think Train" Week – September 21-27, 2026
2. Mosaic's Investment in Barron County

APPROVE AGENDA: Motion: (Bachowski/Heller) to amend by removing the agenda item titled "Recodification of Sections – Code of Ordinances" and approve. Carried with 24 Yes and 5 Absent (B. Anderson, Cook, Eby, Kusilek & Schradle).

APPROVE MINUTES OF JULY 20, 2026: Motion: (Bachowski/Heller) Carried with 24 Yes and 5 Absent (B. Anderson, Cook, Eby, Kusilek & Schradle.

PUBLIC COMMENT: None at this time.

PRESENTATION ON COUNTY INSURANCE POLICIES: Executive Assistant Coleman reviewed the County's various insurance policies including: Liability, Property & Auto Physical Damage, Worker's Compensation, Equipment Breakdown and Storage Tank Liability and the Crime Policy. Coleman and Chair Okey also answered questions from the Committee.

PRESENTATION FROM WEST CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION (WCWRPC) – SUSAN BADTKE, EXECUTIVE DIRECTOR: Executive Director Badtke 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.

PRESENTATION FROM PIONEER VILLAGE MUSEUM – MARK DOBBERFUHL: The Board watched a short video highlighting the new Welcome Center. Dobberfuhl gave an overview of the history of the museum, the newly built Welcome Center, volunteer & visitor statistics, various current program funding and potential funding requests from the County. Dobberfuhl also answered questions from the Board.

RESOLUTION – PURCHASE OF PROPERTY IN THE TOWN OF DOYLE FOR BARRON COUNTY FOREST PURPOSES: Chair Okey updated the Board and clarified the resolution on the agenda is to approve moving forward with the loan program for the purchase of the property in the Town of Doyle for forestry purposes. **Motion: (Moen/Heller)** to approve. DNR County Forest and Public Land Specialist Doug Brown reviewed the County Forest Program. Discussion. County Forester Bygd, Corporation Counsel Muench and County Administrator French also answered questions from the Board. Carried with 23 Yes and 6 Absent (B. Anderson, Cook, Eby, Kusilek, Schradle & Wenzel).

Supervisor Wenzel departed the meeting at 6:26PM.

RECODIFICATION OF SECTIONS – CODE OF ORDINANCES: *Pulled when approving the agenda earlier in the meeting.*

Chair Okey reminded the County Board Supervisors of the importance of following the Wisconsin Open Meeting Laws and to avoid potential Walking Quorums.

ZONING ORDINANCE AMENDMENT – REZONING - TOWN OF LAKELAND, TONJA METNIK, OWNER: Motion: (Jenkins/McCready) to approve. Carried with 23 Yes and 6 Absent (B. Anderson, Cook, Eby, Kusilek, Schradle & Wenzel).

ZONING ORDINANCE AMENDMENT – REZONING – TOWN OF CUMBERLAND, SCOTT & MARY BELLEFEUILLE: Motion: (Jenkins/Gores) to approve. Carried with 23 Yes and 6 Absent (B. Anderson, Cook, Eby, Kusilek, Schradle & Wenzel).

REPORT FROM COUNTY ADMINISTRATOR:

1. Ehlers Correspondence – Refinancing of WTE Debt: Interest rates have remained steady and no action will be pursued at this time.
2. Proposed Revisions to OMB Circular Pertaining to Grants and Single Audit Requirements: Postponed until later this year.

APPOINTMENTS

1. Community Development Block Grant Committee (CDBG) – Supervisor Effertz, Supervisor Sandmann & Supervisor Wentz: **Motion: (Moen/Olson)** to approve. Carried with 23 Yes and 6 Absent (B. Anderson, Cook, Eby, Kusilek, Schradle & Wenzel).

CLAIMS, PETITIONS & CORRESPONDENCE: None at this time.

SUGGESTIONS FOR FUTURE AGENDA ITEMS:

1. Possible Data Center Moratorium Ordinance – Special County Board Meeting at 1:00PM on August 31, 2026 at Veteran's Memorial Auditorium in Barron
2. First Draft of 2027 County Budget
3. Presentation on Barron County Fair & Financials

4. Recodification of Sections - Code of Ordinances
5. LTE Open Records Position Request
6. Presentation from Barron County Housing Authority on Recent Remodel

NEXT MEETING DATE: Special County Board Meeting (Committee of the Whole) - Monday, August 31, 2026 at 1:00PM at the Government Center located in Barron.

Supervisor P. Anderson complimented the Barron County Veterans Outreach Program Event which took place on Saturday, August 16th at Northwoods Technical College located in Rice Lake. She also mentioned the Haugen area hosted a children's event with Barron County's Fairest of the Fair on Sunday, August 17th.

ADJOURNMENT: 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 BOARD OF SUPERVISORS

MONDAY, AUGUST 31, 2026 – 1:00 PM

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

MINUTES

PRESENT: Patti Anderson, Scott Bachowski (Departed at 3:40PM), Karolyn Bartlett, Randy Cook, Sr., Mark Eby, Shelley Effertz, Carsten Ellison, Craig Fowler, Jim Gores (Departed at 3:54PM), Dana Heller, Dennis Jenkins, Kathy Krug, Audrey Kusilek, Fran Langman, Jeff Miller, Carol Moen, Gary Nelson, Louie Okey, Pete Olson, Dennis Sandmann, Pete Schneider, Bill Schradle, Craig Turcott, Diane Vaughn, Lauren Wentz, Stacey Wenzel (Departed at 3:54PM) and Brad Wolf.
APPEARING VIRTUALLY: None at this time.
ABSENT: Robert Anderson & Jamie McCready.

CALL TO ORDER: Chair Okey called the meeting to order at 1:00PM.

ROLL CALL - PUBLIC NOTIFICATION: County Clerk Hodek took attendance and stated the County's compliance with Wisconsin Open Meeting Laws.

INVOCATION: Led by Supervisor Dana Heller.

PLEDGE OF ALLEGIANCE: Recited.

SPECIAL MATTERS AND ANNOUNCEMENTS (NON-ACTION ITEMS): Administrator French informed the Supervisors of an upcoming Exploring Data Center Conference hosted by the West Central Wisconsin Regional Planning Commission (WCWRPC) on September 29, 2026 in Eau Claire. All County Supervisors are encouraged to attend and will be reimbursed for attendance.

APPROVE AGENDA: Motion: (Olson/Cook) to approve. Carried with 27 Yes and 2 Absent (B. Anderson & McCready).

CONVENE AS COMMITTEE OF THE WHOLE FOR DISCUSSION ON POSSIBLE AI DATA CENTER MORATORIUM: Motion: (Cook/Bachowski) to allow the assembly to enter into a Committee of the Whole for discussion on a possible AI Data Center Moratorium Ordinance. Carried with 27 Yes and 2 Absent (B. Anderson & McCready). County Administrator Jeffrey French is appointed the Chair of the Committee of the Whole and County Clerk Hodek will take minutes for the meeting. Administrator French gave an overview of the Committee of the Whole meeting structure within the Parliamentary Procedures guidelines. Wisconsin Counties Association President Mark O'Connell gave a presentation regarding the roles of Counties in regards to AI data centers.

A break was taken at 2:44PM and the meeting reconvened at 2:54PM.

Attorney Rebecca Roeker from Attolles Law gave a presentation on various legal issues regarding AI data centers. O'Connell and Roeker answered questions from the Board allowing for various discussion amongst County Board Supervisors and County employees. **Motion: (Cook/P. Anderson)** to rise and report: the Committee of the Whole has completed its work and reports the following: The Committee of the Whole recommends the Moratorium Ordinance on AI data centers be placed upon the agenda for consideration at the

County Board meeting on October 19, 2026 at 5:00PM. Carried with 24 Yes and 5 Absent (B. Anderson, Bachowski, Gores, McCready & Wenzel). **Motion: (Fowler/Heller)** to end the Committee of the Whole session and return to Regular Session. Carried with 24 Yes and 5 Absent (B. Anderson, Bachowski, Gores, McCready & Wenzel).

Bachowski departed the meeting at 3:40PM.
Gores and Wenzel departed the meeting at 3:53PM.

Olson called a Point of Order asking if the AI data center moratorium ordinance would go directly to the Zoning Committee for consideration or if an Ad Hoc Committee would be formed to research the ordinance. Corporation Counsel Muench reviewed the next options the Board could take. Discussion. Cook asked the AI data center moratorium ordinance also be put on the upcoming September Executive Committee agenda for discussion. Administrator French and County Clerk Hodek noted this request.

Administrator French reported the Meeting of the Whole recommends the AI data center moratorium ordinance.

REPORT OF COMMITTEE OF THE WHOLE: Motion: (Bartlett/Turcott) to adopt the Committee of the Whole Report. Carried with 24 Yes and 5 Absent (B. Anderson, Bachowski, Gores, McCready & Wenzel).

ADJOURNMENT: By Unanimous Consent at 4:15PM.

Respectfully Submitted,
Jessica Hodek, County Clerk

MINUTES ARE NOT OFFICIAL UNTIL APPROVED BY THE COUNTY BOARD AT THE NEXT MEETING.

BARRON COUNTY ORDINANCE NO. 2026 - ____

Ordinance Amending Barron County General Code Entitled Parks and Recreation

The Barron County Board of Supervisors ordains as follows

WHEREAS, the Property Committee is recommending an Amendment to Chapter 42 to create the attached Parks and Recreation Section of Chapter 42.43 addressing concerns raised by individuals grazing livestock in the County Forest without permission; and

WHEREAS, it is the recommendation of the Property Committee that the Barron County Board of Supervisors adopt this Ordinance amending Chapter 42 and create Section 42.43 of the Barron County General Code as follows:

> "No person shall keep, maintain or graze any livestock, including but not limited to horses, cattle, sheep, pigs or poultry on any County property including County Forest Land and County Parks unless so designated or authorized."

WHEREAS, this Ordinance was approved by the Property Committee on August 27, 2026 on a vote of 6-0, with Bartlett, Eby, Fowler, Heller, Krug & Moen voting in favor, Schradle absent and no members voting against.

NOW, THEREFORE, BE IT ORDAINED that the Barron County Board of Supervisors does hereby amend Chapter 42, and create Section 42.43 of the Barron County General Code as follows:

> "No person shall keep, maintain or graze any livestock, including but not limited to horses, cattle, sheep, pigs or poultry on any County property including County Forest Land and County Parks unless so designated or authorized."

BE IT FURTHER 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.

OFFERED THIS 14th day of September, 2026.

Number of readings required: One (X) Two ( ) Vote required for passage: Majority (X) 2/3 Entire Board (20) ( ) Source of funding: Budgeted ( ) General Fund ( ) Grant ( ) Contingency ( ) Other (X) Details: N / A 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 - Fiscal impact reviewed by County Finance Department _____ Michelle Drury, Finance Director Approved as to form by: _____ Jeffrey French, Administrator _____ John Muench, Corporation Counsel	_____ Dana Heller, Property Committee Chair (The Committee Chair signature verifies the action taken by the Committee.) Board Action: Adopted ( ) Failed ( ) Tabled ( )

BARRON COUNTY RESOLUTION NO. 2026 –

Barron County Healthy Lakes & Rivers Grant Application

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

WHEREAS, the Barron County Soil & Water Conservation Department (SWCD) is interested in obtaining a grant from the Wisconsin Department of Natural Resources for the purpose of continuing SWCD efforts to implement and install conservation practices related to Healthy Lakes & Rivers to improve surface water quality; and

WHEREAS, the applicant attests to the validity and veracity of the statements and representations contained in the grant application; and

WHEREAS, a grant agreement is requested to carry out the project; and

WHEREAS, this resolution was approved by the Extension-Land Conservation Committee on September 1, 2026, with supervisors Cook, Ellison, Gores, Kusilek, Langman and Nelson voting 6 in favor and 0 voting against.

NOW, THEREFORE, BE IT RESOLVED, that the Barron County SWCD will meet the financial obligations necessary to fully and satisfactorily complete the activities and hereby authorizes and empowers the following officials or employees to submit the following documents to the Wisconsin Department of Natural Resources for financial assistance that may be available:

TASK	TITLE/AUTHORIZED REPRESENTATIVE	EMAIL & PHONE NUMBER
Sign and submit grant application	Director of Land Services	ben.cole@co.barron.wi.us 715-537-6375
Enter into grant agreement with DNR	Director of Land Services	ben.cole@co.barron.wi.us 715-537-6375
Submit quarterly and/or final reports to DNR	Lakeshore Technician	pat.brown@co.barron.wi.us 715-537-6313
Submit reimbursement request(s) to DNR	Administrative Assistant III	becky.melton@co.barron.wi.us 715-537-6375
Sign and submit Admin Forms	Director of Land Services	ben.cole@co.barron.wi.us 715-537-6375

BE IT FURTHER RESOLVED, that the applicant will comply with all local, state and federal rules, regulations and ordinances relating to this project and cost-share agreement.

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

BARRON COUNTY RESOLUTION NO. 2026 –

Barron County Healthy Lakes & Rivers Grant Application

OFFERED THIS 14th day of September, 2026.

Number of readings required: One (X) Two ( ) Vote required for passage: Majority (X) 2/3 Entire Board (20) ( ) Source of funding: Budgeted ( ) General Fund ( ) Grant (X) Contingency ( ) Other ( ) Details _____ Fiscal impact: - Current year total amount: $ - Future years total amount: $ - Effect on tax levy – current year - $ - Effect on tax levy – future years - $ Fiscal impact reviewed by County Finance Department _____ Michelle Drury, Finance Director Approved as to form by: _____ Jeffrey French, Administrator _____ John Muench, Corporation Counsel	_____ Randall Cook, Extension LCC Chair (The Committee Chair signature verifies the action taken by the Committee.) Board Action: Adopted ( ) Failed ( ) Tabled ( )

BARRON COUNTY ZONING ORDINANCE NO. 2026 –

AN ORDINANCE AMENDING THE ZONING CODE, (Re: Peter Mikkelson), COUNTY OF BARRON, WISCONSIN

The Barron County Board of Supervisors ordains as follows

WHEREAS, **Peter Mikkelson,** owner, 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:

____ Business_____to_____ Residential-2 ____

LEGAL DESCRIPTION OF PROPERTY:
Rezone plat 2-7 & plat 5-1A prt NE-NW & NW-NE shown as lot 1 CSM 21/134 #3084 , consisting of 3.96 acres, located in Section 24, T33N, R11W, Town of Prairie Lake;

WHEREAS, this Amendment was approved by the Zoning Committee on September 2, 2026, on a vote of 5:0, with Jenkins, Sandmann, Bartlett, 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. 2026 -

AN ORDINANCE AMENDING THE ZONING CODE, (Re: Peter Mikkelson), COUNTY OF BARRON, WISCONSIN

OFFERED THIS 14th day of September, 2026.

Number of readings required: One (X) Two ( ) Vote required for passage: Majority (X) 2/3 Entire Board (20) ( ) Source of funding: Budgeted ( ) General Fund ( ) Grant ( ) Contingency ( ) Other (X) Details N/A Fiscal impact: - Current year total amount: $ - Future years total amount: $ - Effect on tax levy – current year - $ - Effect on tax levy – future years - $ Fiscal impact reviewed by: _____ Michelle Drury, Finance Director Approved as to form by: _____ Jeffrey French, Administrator _____ John Muench, Corporation Counsel	_____ Audrey Kusilek, Committee Chair (The Committee Chair signature verifies the action taken by the Committee.) Board Action: Adopted ( ) Failed ( ) Tabled ( )

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: August 11, 2026 **File # 036-2400-33-001**

Hearing Date: **September 2, 2026** **Petitioner: Matt Shilts**

Owner: Peter Mikkelson, W6770 County Highway D, Sarona, WI 54870
(Name and Address)
Property Address: 2353 9th Ave., Chetek, WI 54728

1. The petitioner is the owner/lessee/mortgagee of the following described property, which is the subject of the petition to rezone the following: plat 2-7 & plat 5-1A prt NE-NW & NW-NE shown as lot 1 CSM 21/134 #3084 , consisting of 3.96 acres, located in Section 24, T33N, R11W, Town of Prairie Lake, Barron County, Wisconsin.

2. The petitioner requests to rezone from the **Business district to the Residential-2 district.**

3. The present use of the property is: vacant land.

4. Petitioner purpose of the rezoning request is: to create 3 parcels all in the Residential-2 district to sell as residential lots.

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** of the petition to rezone:

1.) Meets the requirements of Section 17.81 (3)(a) of the Barron County Land Use Ordinance.

2.) Consistent with other zoning in the area.

3.) Town board is not opposed.

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

Barron County Zoning Committee:

Signed: _____
Committee Chairperson

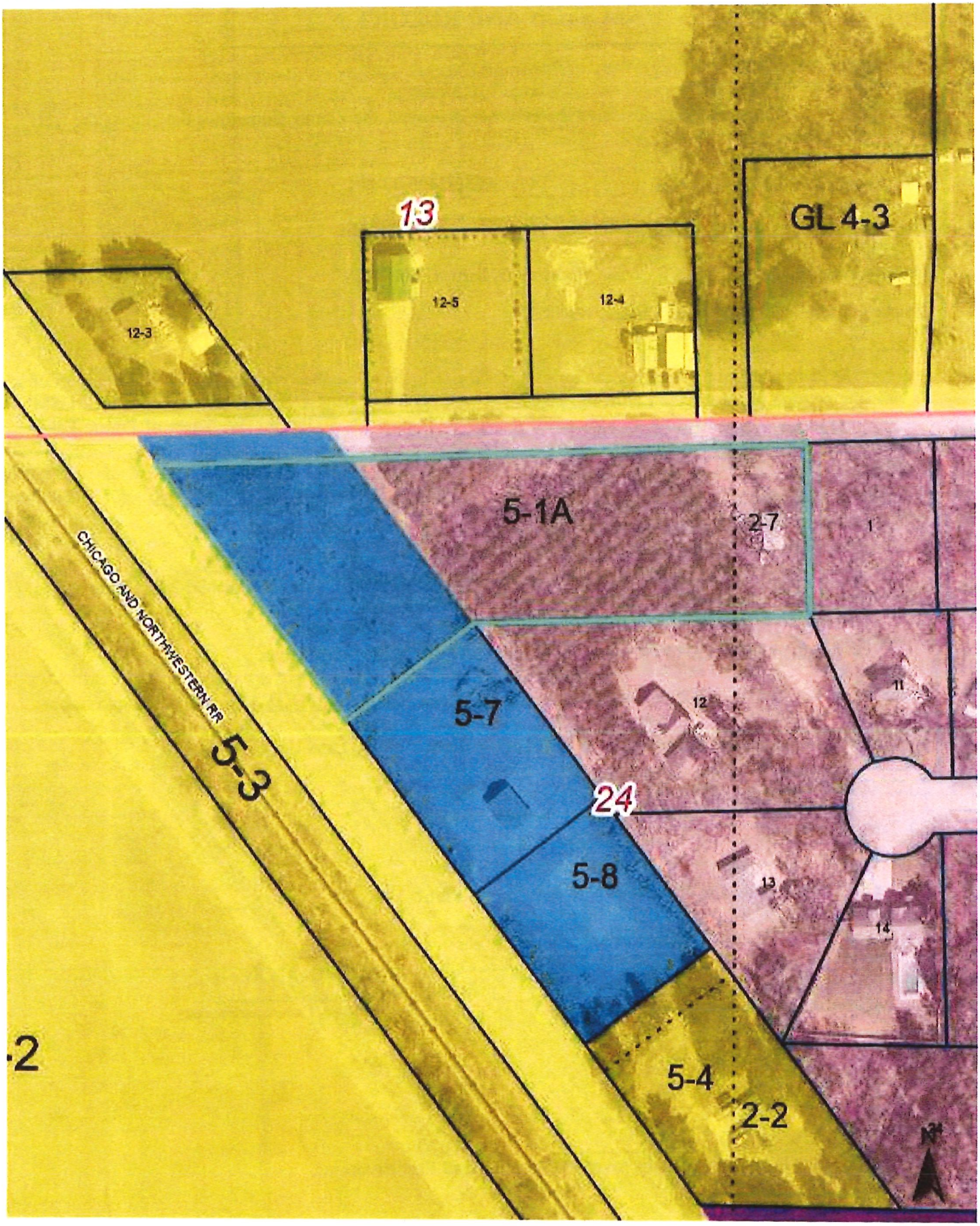
Attest: _____
Becky Melton, Committee Secretary

Dated: 9/2/26

(Signed by Committee Chairperson _____ on _____.)
Committee action is not final until approved by County Board Resolution.

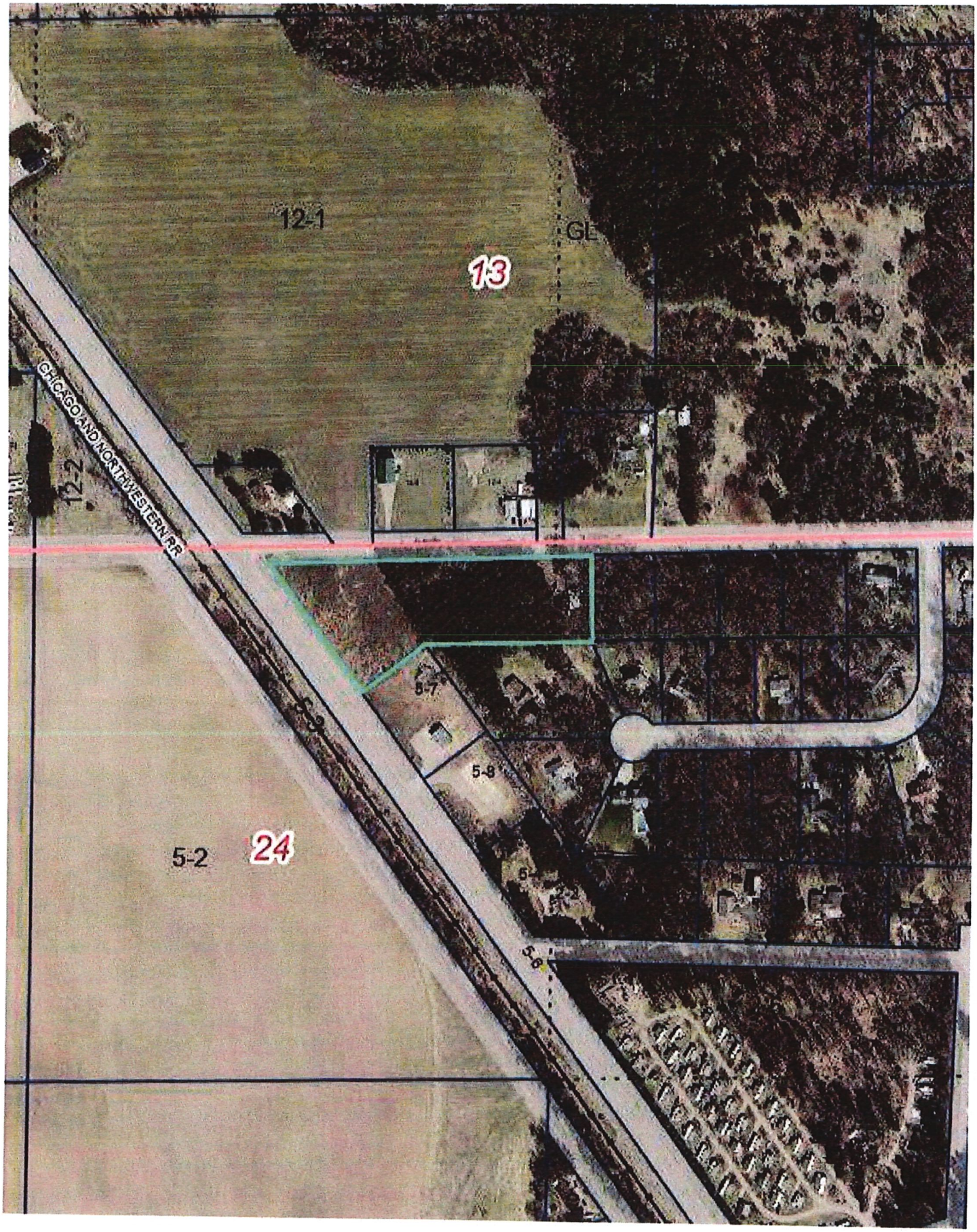
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Barron County Executive Committee
September 9th, 2026
2027 Barron County Budget
Preliminary Draft Presentation

#1. 2027 Summary Tax Allocation

#2. 2027 new personnel requests

#3. 2027 Contingency Fund

#4. 2027 Health Insurance Increase
Information from MMA/Horton
Historical Analysis and Survey Results
September 25th, 8am Exec. Meeting with Dan Mongoven
(Closed Session on Costs {HIPPA}, Stop Loss Renewal)

#5. Fund Balance - 2027 Budget

#6. Revenues and Expenditures

#7. Capital Improvement - Capital Outlay Plan
{Discuss future funding mechanisms}

2026-09-02 Exec Budget Presentation.docx

BARRON COUNTY 2027 BUDGET - Summary Tax Allocation

	2025 Adopted	2026 Adopted	2027 Preliminary with positions	2027 Preliminary without positions		
Expenditures Less Revenues						
Operation and Maintenance (General & Special Revenue Funds)	31,040,967	33,090,322	35,263,284	34,804,227		
Debt Service Funds	1,996,495	2,293,249	2,629,377	2,629,377		
Highway Fund (Levy less bridge $200,000)	4,666,042	4,766,042	4,866,042	4,866,042		
Contingency Fund	1,390,161	1,350,538	2,499,285	2,499,285		
Capital Improvement Fund	1,909,000	500,000	750,000	750,000		
B1 Charitable & Penal Charges & Other Special Charges	-	-				
Total Expenditures	41,002,665	42,000,151	46,007,988	45,548,931	459,057	Total Expense Decrease
Less:						
General Revenue (General fund)	9,200,612	10,124,132	10,556,749	10,385,321	*171,428*	*Funding for DHHS, CS, ADRC positions*
County Sales Tax Revenue	4,850,000	5,000,000	5,300,000	5,300,000	-	
Excess Sales Tax Revenue	1,870,000	2,036,000	3,204,649	3,026,520	*178,129*	Reduced sales tax funds used
Jail Assessment/Out of County Prisoner Revenue to Offset Sheriff Dept Budget	492,550	657,290	537,581	428,081	*109,500*	*State Prisoner Revenue for Open Records position*
Health Insurance Fund Balance Applied (Included in Contingency)	233,000	278,995	1,498,410	1,498,410	-	
General Fund Balance Applied	2,333,801	1,200,165	2,010,147	2,010,147	-	
Total Revenues to be applied to levy	18,979,963	19,296,582	23,107,536	22,648,479	459,057	Total Revenue Decrease
Budgeted Levy	**22,022,702**	**22,703,569**	**22,900,452**	**22,900,452**		
County Library	652,022	678,972	728,920	728,920		
County Library - Out of County Payments	35,955	45,615	42,679	42,679		
Bridge Aid - Outside of Levy			200,000	200,000		
Budgeted Levy with Library (Library Outside Levy Limits)	**22,710,679**	**23,428,156**	**23,872,050**	**23,872,050**	-	
Total Dollar Change from Prior Year	171,006	717,477	443,894	443,894		
Total Percentage Change from Prior Year	**0.76%**	**3.16%**	**1.89%**	**1.86%**		
Fund Balance	**31%**	**33%**	**33%**	**33%**		
Levy Limit Information						
Net New Construction %%	1.550%	1.657%	0.866%	0.866%		
Net New Construction + Terminated TID Adj $$	309,197	384,113	*196,883*	*196,883*	Estimated Allowable Levy Increase	
Total Maximum Allowable Levy	22,022,702	22,703,569	22,900,452	22,900,452		
Actual Levy as adopted by County Board	22,022,702	22,703,569	22,900,452	22,900,452		
(Over)/Under Maximum Allowable Levy	**0**	**0**	**0**	**0**		
Equalized Valuation - Less TID	6,997,611,300	7,746,993,400	7,987,298,300	7,987,298,300		
County Library Valuation	5,013,882,100	5,526,919,200	5,815,538,200	5,815,538,200		
Mill Rate Information						
Debt Service Levy	0.29	0.30	0.33	0.33		
County Library Levy - In County & Out of County Payments	0.14	0.13	0.13	0.13		
County Operating Levy	2.86	2.63	2.54	2.54		
Total County Mill Rate Levy	**3.29**	**3.06**	**3.00**	**3.00**		
Recycling Surcharge per Improved Parcel	**32.00**	**32.00**	**36.00**	**36.00**		
Estimated # Improved Parcels	19,534	19,749	19,749	19,749	Estimated	
Recycling Surcharge (Excluding City/Town of Rice Lake & Vil New Auburn)	625,088	631,968	710,964	710,964		

This propsed budget includes:		
Sales tax applied to budget:	3,204,649	56.13%
Sales tax balance remaining:	2,504,280	43.87%

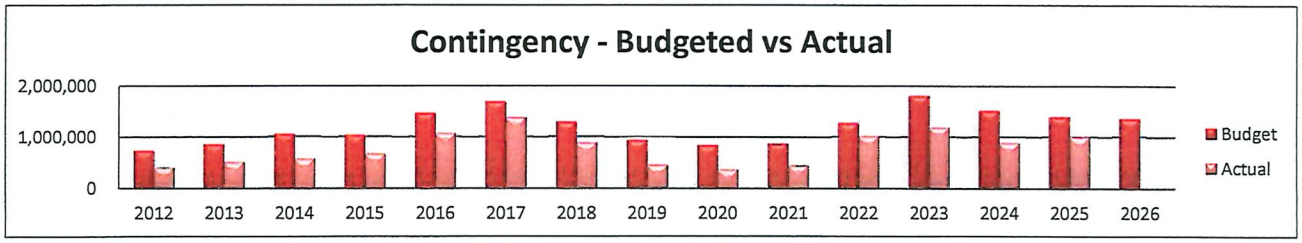
Barron County Personnel Requests
Supplement to the 2027 Budget

	Total Cost	New Tax Levy	Fed/State & Other Funding Sources	Reallocation of Funds
DHHS				
Family Treatment Court Covered by Opioid Funds	117,391		117,391	
CHILD SUPPORT				
Program Manager Upgrade	1,247	415.72	831	
ADRC				
Disability Benefits Specialist	106,412	53,206	53,206	
TECHNOLOGY				
Network Analyst	119,754	119,754		
SHERIFF				
Dispatch Supervisor/Open Records	114,253	4,753	109,500	
SUBTOTAL	**459,057**	**178,129**	**280,928**	
WASTE TO ENERGY				
Nights/Weekends	111,089		111,089	
TOTAL REQUESTS	**570,146**	**178,129**	**392,017**	**-**

Barron County Contingency Fund
Supplement to the 2027 Budget

2027 CONTINGENCY FUND REQUESTS		Proposed	Executive Recommendation	Board Approved
Contingency		100,000		
Employee Payouts - Retirements, Resignations		200,000		
Position Replacement Training		40,000		
Reduction in Pay for Upcoming Retirement Replacements		(100,000)		
Health Insurance Qualifying Plan Changes				
Health Insurance Increases	20.28%	1,498,410		
COLA (Includes Estimated FICA/Medicare/WRS)	3.00%	835,875		
8-Week Vacancies for Open Positions		(75,000)		
		2,499,285	0	0

Budget Year	Total Tax Levy	Adopted Contingency Fund	Actual Spent
2012	17,571,099	719,238	403,581
2013	17,747,703	841,038	507,831
2014	18,152,552	1,042,500	569,832
2015	19,174,143	1,025,000	669,614
2016	19,569,260	1,455,000	1,067,758
2017	20,210,095	1,675,000	1,369,842
2018	20,916,813	1,285,000	880,765
2019	21,315,394	920,000	449,405
2020	21,955,284	824,066	364,610
2021	22,199,961	863,000	445,359
2022	22,425,616	1,263,173	1,008,744
2023	21,797,780	1,799,524	1,185,049
2024	22,539,673	1,505,031	886,461
2025	22,710,679	1,390,161	999,669
2026	23,428,156	1,350,538	
2027	23,872,050		



****Unused Contingency Returned to General Fund Unassigned Fund Balance**

MarshMcLennan Agency | HORTON
A Marsh & McLennan Agency LLC Company

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Colleague.Name@MarshMMA.com

Barron County

September 2, 2026

Exec Committee;

As it stands, with claims data through July, we're looking at a challenging health insurance renewal for 2027. Right now, the renewal calculation is calling for a roughly 20% increase, or about 1.5M. This could change (up or down) in the coming months based on the finalization of a stop loss renewal, and a couple of more months of completed claims.

While this is higher than we've dealt with in years past, this is, unfortunately, not unique to Barron County. Public and private sector employers across the state of WI and even into MN are facing double digit increases.

State of the Marketplace

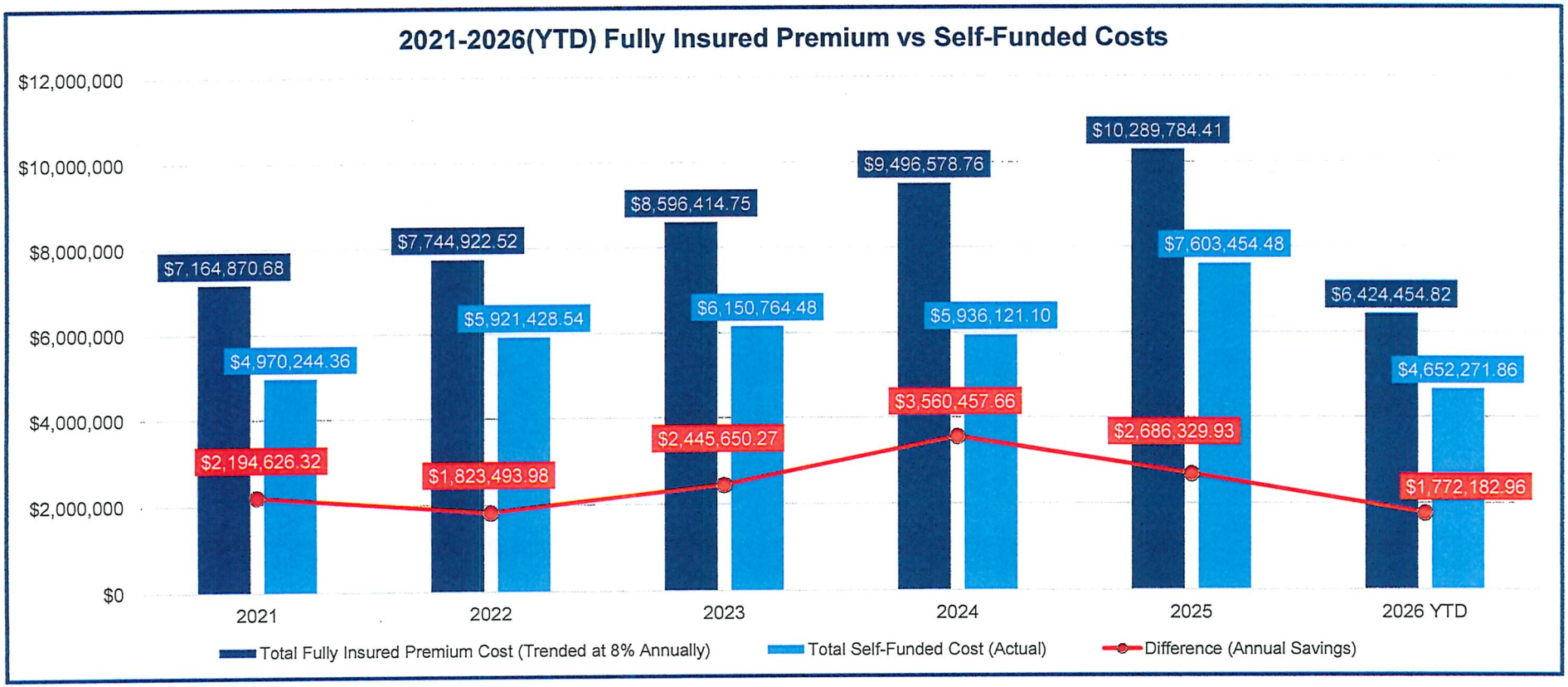
- Medical and Pharmacy inflation, year over year, is approaching +13%
- New expensive therapies and treatments continue to hit the marketplace
- Large 'Shock' Claims – the frequency and severity of these claims is on the rise causing a hardening of the stop loss markets
- Tenured workforces and aging populations

What is the County considering to combat these increases while maintaining a competitive and robust medical plan for its employees? The County has already implemented many progressive cost savings solutions to stifle these inflationary pressures including carved-out pharmacy programs, direct primary care relationships, gene therapy and organ transplant riders, wellness programming, and more.

For 2027, the County is exploring;

- Solutions to 'steer' membership to high-quality quality providers for 'elective' surgeries and services
- Alternative health insurance solutions for those with access to other employer-sponsored coverage
- Plan Design changes
- Employee Contribution changes

We'll continue to keep the board informed on this matter as new information and ideas become available.



63 Month Totals	Total Fully Insured Premium Cost	Total Self-Funded Cost	Savings
	$49,717,025.94	$35,234,284.82	$14,482,741.13

MarshMcLennan Agency | HORTON
A Marsh & McLennan Agency LLC Company

Barron County, Barron Wisconsin OPD 9/2/2026
Historical Analysis of Barron County Date 09/02/26
Health Insurance Costs Time 2:27 PM
"{BC Data} Preparer JSF
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#1. *Historical Cost Increases*

Health Insurance Cost Increases 2021-2025	5 Years	$1,942,121.87
Health Insurance Cost Increases 2009-2020	12 Years	1,716,505.29
Variance		$225,616.58

Total Plan Costs - 2008		$3,679,432.54
Projected Total Plan Costs - 2026		$7,389,053.44
Increase		$3,709,620.90
% Increase		100.82%
Time Frame = 19 Years	19	
% Increase per year		5.31%
Average increase over same time period - Medical Inflation (source Gemini, LGHIP and ETF)		5.5% to 7.0%

#2. *Analysis of 2025 Total Cost Claims*

Total Plan Costs			7,603,454.48
Plan Funding			7,357,042.82
Dollar Difference			(246,411.66)
Loss Ratio			103.30%
Analysis of High Costs	(Approx., 271 contracts in total)	Percent TPC	
Top 10 Claims		76.07%	5,783,748.66
Next 10 Claims		11.18%	849,830.25
Total of top 20 claims		87.24%	6,633,578.91

#3. *Analysis of 2026 Total Cost Claims* 7/31/2026

Total Plan Costs			4,652,271.86
Plan Funding			4,278,660.00
Dollar Difference			(373,611.86)
Loss Ratio			108.70%
Analysis of High Costs	(Approx., 270 contracts in total)	Percent TPC	
Top 10 Claims		27.50%	1,279,313.32
Next 10 Claims		0.00%	0.00
Total of top 10 claims		27.50%	1,279,313.32

NOTE for 2026 we have two individual lasers that we did not have in 2025

Barron County, Barron Wisconsin
2026 - August - HI Survey County Administrators
"{Survey}

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County	Projected Health Ins. Increase for 2027	Projected or Budgeted Dollar Increase if known	Self-Funded or Fully Insured S.F. or F.I.	Do you utilize an outside Broker or Firm to assist with H.I. management
Barron	20.28%	$1,498,410 - Approx.	S.F.	Horton/MMA
Grant	9.90%		**F.I.**	Tricor Insurance
Price	2.00%		S.F.	Cottingham and Butler
Iron	9.50%		F.I.	Cottingham and Butler
Dunn	10.00%		S.F.	The Insurance Center
Door	10.00%		S.F.	USI
Sheboygan	2.00%		F.I.	USI
Eau Claire	10.00%		S.F.	Alera Group
Sauk	13.90%		F.I.	M3
Chippewa	5.00%		S.F.	Brown & Brown
Buffalo	6.40%	$170K - Approx.	S.F.	The Insurance Center
Oconto	5.00%	$ 190K - Approx.		
Jefferson	11.00%		F.I.	None
Pepin	18.00%	$174K - Approx.		
Taylor	10.00%		F.I.	USI
Polk	7.50%		F.I.	Alera Group
St. Croix	4.80%		S.F.	Alera Group
Sawyer	-6.00%	Second year cap 9.5%	F.I.	Galagher
Trempealeau	23.00%	$1M., Approx	F.I.	ETF
Rusk	18.00%	18% = average	F.I.	Alera Group
Waushara	4.00%		F.I.	Cottingham and Butler
Calumet	2.00%		F.I.	USI
Bayfield	17.50%		F.I.	None Internal
Burnett	4.00%		F.I.	None Internal
Washburn	17.00%		F.I.	Horton
Green Lake	4.00%		F.I.	None
Total	238.78%			
Average Increase	9.18%	With Barron		
	8.74%	W/O Barron		
	16%-28%	Average increase municipalities in MN		Source MN GFOA - Ehlers

Barron County
Health Insurance Fund Balance

YEAR	ENDING BALANCE	CHANGE
2020	1,836,896.58	
2021	2,347,322.69	510,426.11
2022	2,321,315.21	(26,007.48)
2023	3,414,207.60	1,092,892.39
2024	3,994,461.53	580,253.93
2025	2,941,301.00	(1,053,160.53)

What has been average yearly cost increases as a percentage for health insurance increases for a municipality in Wisconsin for the years 2008 to 2026

Municipalities in Wisconsin face varyingly distinct rate adjustments depending on whether they purchase coverage through the state-administered **Local Government Health Insurance Plan (LGHIP)** managed by the Department of Employee Trust Funds (ETF) or obtain private, fully insured/self-funded commercial plans.

The average annual cost increases for municipal health insurance in Wisconsin generally fall into key historical eras from 2008 to 2026:

Period	Average Annual Premium Increase Range	Key Driving Factors
2008 – 2011	**6% – 10% per year**	Pre-ACA standard medical/prescription drug inflation trends.
2012 – 2018	**2% – 6% per year**	Act 10 shifts employee contributions; implementation of the Affordable Care Act (ACA) market rules.
2019 – 2022	**1% – 5% per year**	Stabilization via state reinsurance programs (WIHSP) and delayed care utilization during the pandemic.
2023 – 2025	**6% – 9% per year**	Post-pandemic care bounce back, specialty drug costs, and general inflation pressures.
2026 Projections	**8% – 18%+ per year**	Expiration of federal subsidies, medical provider cost spikes, and market realignments.

Historical Eras Breakdown

1. The Pre-Act 10 & Pre-ACA Era (2008–2011)

- **Average Increase: 6% to 10% annually**
- Municipalities routinely experienced high single-digit or double-digit cost increases driven by standard medical inflation and pharmacy trend costs. Before 2011, local governments typically paid nearly 100% of employee premium costs.

2. Act 10 Reform & ACA Phase-In (2012–2018)

- **Average Increase: 2% to 6% annually**

- **Structural Shift:** 2011 Wisconsin Act 10 changed public sector health insurance dynamics. Local governments were mandated (or gained the freedom) to require public employees to contribute at least **12% of the premium cost**.
- Local governments restructured plan designs (switching to High Deductible Health Plans with HSAs), which temporarily dampened net employer cost increases despite national upward trends.

3. Pandemic & State Reinsurance Stabilization (2019–2022)

- **Average Increase: 1% to 5% annually** (with some years seeing slight decreases in baseline rates)
- Wisconsin implemented the Wisconsin Healthcare Stability Plan (WIHSP) in 2019 to suppress statewide premium spikes. Reduced elective healthcare usage during the COVID-19 pandemic also flattened public group insurance rate hikes.

4. Post-Pandemic Inflation Spike (2023–2026)

- **Average Increase: 6% to 18%+**
- Driven by rising labor costs in health systems, GLP-1/specialty prescription drugs, and broader economic inflation, health insurance cost growth accelerated rapidly.
- For 2026, employer and public market premium changes across Wisconsin spiked significantly—ranging from high single digits for group plans to double-digit increases for regional municipal risk pools.

Long-Term Average (2008–2026)

Across the entire 18-year period, the compound average annual increase for Wisconsin municipal health insurance premiums sits at approximately **5.5% to 7.0% per year**, though individual municipal experiences vary based on plan design, claim experience, and location.

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Barron County, Barron Wisconsin
Explanation of Excess Fund Balance - as of 12/31/2025

			Expenditures
2024 Audited Fund Balance	**$ 10,315,117**		**$ 27,872,241**
Revenues	$ 1,721,213		
County Commitments/Assignments	$ 30,533,469		
Released Commitments/Assignments	$ (24,923,662)		
Expenditures	$ (6,142,718)		
2025 Audited Fund Balance	**$ 11,503,419**	**38.5%**	**$ 29,880,247**
2025 Excess Fund Balance Applied to 2027 County Budget	1,700,000		
Sallyport General Fund Balance Returned 2026	310,147		
	9,803,419	**33%**	

Estimates don't include 2026 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
2027 Budget Worksheet - Revenues

Column Descriptions:

1. *2024 Actual Revenues*
2. *2025 Actual Revenues*
3. *2026 Estimated Revenues*
4. *2026 Budget as Originally Adopted*
5. *2027 Total Estimated Revenues*
6. *2027 Estimated Revenues to Offset Property Tax Levy*
7. *2027 Executive Committee Recommendations to the County Board*
8. *2027 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 2024**	**Revenues 2025**	**Estimated Total 2026**	**Budget Adopted 2026**	**Budget Request 2027**	**Levy Request 2027**	**Executive Recommends 2027**	**Adopted Budget 2027**
	TAXES								
08-41111	Ag Use Penalty	4,480	10,092	4,000	4,000	5,000	5,000		
08-41113	Omitted Tax	-			-	-			
00-41120	Payment in Lieu of Taxes	7,456	7,611	7,751	7,000	8,000	8,000		
00-41140	Managed Forest Tax From Districts	51,254	54,107	55,779	50,000	55,000	55,000		
00-41150	Forest Crop Tax from Districts	8,697	5,996	8,000	8,000	8,000	8,000		
00-41220	Retained Sales Tax	130	129	120	120	120	120		
10-41230	Real Estate Transfer Fees	197,696	230,251	195,000	195,000	200,000	200,000		
08-41800	Interest on Taxes	298,304	350,996	300,000	300,000	300,000	300,000		
	Total Taxes	568,017	659,181	570,650	564,120	576,120	576,120	-	-
	INTERGOVERNMENTAL REVENUES								
00-42422	State Exempt Computer Aid	34,075	34,297	34,000	34,000	34,000	34,000		
00-42425	Personal Property Aid (incl ACT 12)	75,235	260,020	270,258	270,250	277,962	277,962		
00-43200	Federal Grant Revenue	-			-				
16-43210	Federal Forfeitures	-			-	-			
00-43211	Indirect Cost Reimburse from Depts	1,476,814	2,069,922	2,343,328	2,343,328	2,441,174	2,441,174		
00-43256	State Aid Food Pantry C/O	17,393			-				
00-43410	Shared Taxes from State	2,034,291	2,094,120	2,154,726	2,154,726	2,154,726	2,154,726		
09-43520	State Aid - Crime Victim/Witness	73,364	79,070	71,000	71,000	71,000	71,000		
16-43527-019	State Aid - EMA/EPCRA/HAZMAT	152,537	72,443	50,800	50,800	50,800	50,800		
12-43528	State Aid - Soil & Water Salaries	158,931	163,876	289,379	289,379	245,338	245,338		
00-43538	State Aid - General	44,487	91,262		-				
04-43538	State Aid - Administration	-			-				
12-43538	State Aid - Land Services	14,794	13,315	13,315	-				
16-43538	State Aid - Sheriff's Dept	103,847	91,836	45,223	28,800	28,800	28,800		
02-43543	State Aid - Circuit Court	272,906	377,423	375,000	375,000	375,000	375,000		
20-43562	State Aid - Veterans' Service	15,813	25,321	16,600	12,650	16,600	16,600		
12-43574	State Aid - Land Info - Surveyor C/O	51,752	60,128	34,592	-	68,966	-		
12-43599	State Aid - Land and Water Plan	7,536	71,149	62,000	62,000	90,000	90,000		
	Total Intergovernmental Revenue	4,533,775	5,504,182	5,760,221	5,691,933	5,854,366	5,785,400	-	-

A/C #	REVENUES Account Description	1 Revenues 2024	2 Revenues 2025	3 Estimated Total 2026	4 Budget Adopted 2026	5 Budget Request 2027	6 Levy Request 2027	7 Executive Recommends 2027	8 Adopted Budget 2027
	LICENSES & PERMITS								
12-44410	Zoning Fees & Permits	249,919	233,310	240,000	240,000	240,000	240,000		
12-44450	Phosphorus Variance Fees C/O	40,693	8,940		-	29,446			
12-44500	NR-135 Annual Permits	63,780	76,325	65,005	64,500	60,000	60,000		
	Total Licenses & Permits	354,392	318,575	305,005	304,500	329,446	300,000	-	-
	FINES, FORFEITURES & PENALTIES								
12-45000	Land Services Forfeitures	-			-				
12-45010	Zoning Forfeitures	2,090	3,625	2,534	-	29,774	-		
02-45110	County Ordinance Forfeitures	78,897	82,728	70,000	70,000	70,000	70,000		
08-45111	NSF Check Forfeitures	140	240	200	200	200	200		
02-45120	Penal Fines for County	61,964	77,953	55,000	55,000	55,000	55,000		
02-45121	10% DA Restitution Surcharge	8,550	4,649	8,000	8,000	8,000	8,000		
16-45190	Sheriff Drug Asset Forfeitures C/O	9,959	5,049	1,892	-	-			
	Total Fines, Forfeitures & Penalties	161,600	174,244	137,626	133,200	162,974	133,200	-	-
	PUBLIC CHARGES FOR SERVICES								
02-45140	Circuit Court Fees & Costs	82,353	82,065	70,000	70,000	90,000	90,000		
02-45141	Witness Fee Reimbursements	-			-				
02-45142	Circuit Court Psychiatric Fees	4,490	3,035	1,000	1,000	1,000	1,000		
02-45143	Circuit Court Mediation Fees	5,346	4,352	4,000	4,000	4,000	4,000		
16-45220	DOR Tax Intercept	19,339	26,015	20,000	20,000	20,000	20,000		
06-46110	County Clerk Fees	10,850	10,474	8,000	8,000	8,000	8,000		
10-46120	ROD On-line Access Fees	100,275	97,529	80,000	80,000	90,000	90,000		
06-46125	SVRS Support - (Chg to Munis Voting)	23,991	22,033	10,000	10,000	10,000	10,000		
31-46128	Corp Counsel - Deed Drafting	450	825		-				
10-46130	Register of Deeds Fees	157,135	172,381	175,000	175,000	175,000	175,000		
12-46135	Land Information - Surveyor C/O	66,364	70,574	50,000	-	70	-		
02-46150	Register in Probate Fees	29,195	23,253	18,000	18,000	23,000	23,000		
02-46151	Guardian at Litem Chg for Services	185,904	180,193	176,750	176,750	175,750	175,750		
02-46153	Attorney Fee Revenue	58,642	127,124	71,500	71,500	121,500	121,500		
04-46191	Copy Machine Revenue - Admin	6,207	5,926	6,000	6,000	7,000	7,000		
09-46191	Copy Machine Revenue - Dist Atty	161	-		-				
16-46210	Sheriff Fees - Process Service Fee	46,650	54,193	50,000	50,000	50,000	50,000		
16-46211	Sheriff Fees	21,176	34,272	10,000	10,000	18,000	18,000		
16-46215	Project Lifesaver Fees C/O	-			-				
16-46220	Electronic Monitoring/Huber	18,977	22,347	18,000	18,000	18,000	18,000		
16-46222	Booking Fee	1,244	1,525	1,500	1,500	1,500	1,500		
16-46224	Daily Fee for Sentenced Inmates	20,417	21,452	20,000	20,000	20,000	20,000		
16-46226	Jail Nurse Fee	773	525	500	500	500	500		
16-46240	Out of Co Prisoner Rev - Acct 59230	615,792	388,628		615,790	498,128	-		498,128
12-46320	Rural Address Numbers C/O	18,708	13,364	15,000	-	49,945			
05-46540	Cremation/Disintern/Death Cert Fees	74,377	88,497	65,000	65,000	60,000	60,000		

A/C #	REVENUES Account Description	1 Revenues 2024	2 Revenues 2025	3 Estimated Total 2026	4 Budget Adopted 2026	5 Budget Request 2027	6 Levy Request 2027	7 Executive Recommends 2027	8 Adopted Budget 2027
15-46720	Park Fees - Shelter Fees	374	242	500	500	500	500		
15-46720-250	Park Fees - Veteran's Park	24,219	24,732	24,000	24,000	24,000	24,000		
15-46720-251	Park Fees - Waldo Carlson	39,784	41,600	42,000	42,000	42,000	42,000		
15-46720-252	Park Fees - Southworth	38,215	35,586	40,000	40,000	40,000	40,000		
15-46720-254	Park Fees - Primitive Sites	424	-		-	-			
15-46720-258	Veteran's Part Boat Launch Fees C/O	1,516	1,668	1,500	-	10,402	-		
15-46720-259	Waldo Carlson Boat Launch Fees C/O	7,270	7,250	7,000	-	86,343	-		
25-46771	Extension - Pesticide C/O	-			-				
25-46773	Extension - 4-H	4,384	2,331	2,000	2,000	2,000	2,000		
25-46775	Extension - Family Living	2,118	2,849	2,037	1,500	2,000	2,000		
25-46777	Extension - Workshop Revenue	780			-				
25-46778	Extension - General Revenue	318	62	2,000	2,000	100	100		
15-46810	County Forest Revenue	117,139	133,813	100,000	100,000	175,000	175,000		
12-46820	Conservation Reserve - C/O	-			-				
15-46820	Snowmobile Alliance - C/O (Forester)					11,369	-		
16-46820	Snowmobile Alliance - C/O (Sheriff)	4			-				
12-46821	Native Plant Program - C/O	-	8,621	8,000	-	116	-		
12-46823	NR-135 Review Fees	-		1,600	800	800	800		
12-46824	LCD Seed Revenue C/O	3,975	375		3,000				
12-46826	Land Serv Equipment Revenue C/O	480	1,225	1,500	-	20,942	-		
12-46827	Tree Program Revenue C/O	15,645	15,536	16,057	-	4,434	-		
12-46828	Land Serv Misc Revenue			18,661		32,765	-		
02-47361	Family Court Counseling C/O	8,810	8,865	8,000	-	8,000	-		
	Total Public Charges for Services	1,834,271	1,735,336	1,145,105	1,636,840	1,902,164	1,179,650	-	498,128
	INTERGOVT CHARGES FOR SERVICE								
08-47100	Tax Collection Fees	1,422	1,412	1,401	1,400	2,800	2,800		
07-47310	Technology Intergovernmental Rev	14,457	11,950	14,530	12,900	12,900	12,900		
16-47320	School Resource Officer Rev	207,863	207,215	217,215	217,215	223,925	223,925		
12-47335	Intergovt Revenue - Surveyor	4,455	623	10,000	10,000	10,000	10,000		
	Total Intergovt Charges for Services	228,197	221,200	243,146	241,515	249,625	249,625	-	-
	MISCELLANEOUS REVENUE								
100-40087	Lease Interest	-	11,596		-				
100-40187	Lease Revenue	-	87,943		-				
07-47210	Computer Center Revenue	-			-				
04-47401	Vending Rev - Wellness Prog - C/O	1,178	1,205	800	-	1,000			
16-47404	LE Canteen Rev - C/O	140,333	101,582	75,000	-	45,500			
20-47470	Veteran's Revenue - Donations - C/O	6,800	22,621	7,320	-	6,500	-		
15-47475	Parks & Rec Intergovt Revenue	464	-	500	500	500	500		
00-48000	Miscellaneous General Revenue	105,619	55	1,713	-				
07-48001	Revenue - Electronic Auction	-			-				
02-48110	Interest on Clerk of Court Collections	82,554	75,694	55,000	55,000	65,000	65,000		
08-48110	Interest on Securities	2,270,359	2,120,714	1,400,000	1,400,000	1,500,000	1,500,000		
12-48110	Interest DATCP Watershed C/O	1,690	1,540	1,500	-	52,848	-		
15-48120	Interest - Snow Club Loans	17,049	5,326	8,000	8,000	8,000	8,000		

A/C #	REVENUES Account Description	1 Revenues 2024	2 Revenues 2025	3 Estimated Total 2026	4 Budget Adopted 2026	5 Budget Request 2027	6 Levy Request 2027	7 Executive Recommends 2027	8 Adopted Budget 2027
06-48130	Clerk's Directory Revenue	69	26	50	50	50	50		
14-48210	County Building/Office Rents	46,456	(11,676)	80,000	80,000	85,000	85,000		
08-48309	Treasurer's Statement Revenue	835	776	700	700	700	700		
08-48311	Profit on Tax Deed Sales	5,948	(180,697)		-				
08-48313	Tax Deed Fees	13,231	11,871	12,675	10,000	10,000	10,000		
16-48400	Sheriff Insurance Recoveries	25,869	52,524	26,375	-				
00-48410	Insurance Dividends - C/O	30,737	7,466		-				
00-48411	Refund Prior Year Expense - Other	82	12,291	45	-				
00-48412	Add'l Revenue of Prior Year	5,917	15,302		-				
00-48413	Rebates & Refunds	25			-				
00-48471	Insurance Recoveries	-			-				
16-48521	Donations - K-9 C/O	-	9,400	200	-				
16-48522	Donations - Sheriff C/O	18,110	226		-				
16-48527	Donations - E-Dispatch C/O	7,202	7,194	840	-	13,284	-		
15-48530	Donations - Arland Rifle Range C/O	160	304		-	4,336			
00-49140	Loan Proceeds	1,922,575			-				
00-49188	Proceeds - SBITAs - New in 2024	366,548			-				
00-49220	Forester DNR	-			-	48,000	48,000		
00-49220-701	Indirect Cost Reimburse from Hwy	311,722	365,903	392,732	392,732	397,282	397,282		
00-49220-703	Indirect Cost Reimburse from WTE	171,127	159,096	215,832	215,832	210,223	210,223		
31-49310	Contribution from County Depts	2,518	2,018	8,000	8,000	8,000	8,000		
00-49400	Sales of General Fixed Assets	125,664			-				
	Total Miscellaneous Revenue	5,680,841	2,880,299	2,287,282	2,170,814	2,456,223	2,332,755	-	-
	Total G/F	13,361,093	11,493,017	10,449,035	10,742,922	11,530,917	10,556,749	-	498,128
	CONTINGENCY FUND								
101	Contingency	886,461	999,669	1,350,538	1,350,538	2,499,285	2,499,285		
	Total Contingency Fund	886,461	999,669	1,350,538	1,350,538	2,499,285	2,499,285	-	-
	SPECIAL REVENUE FUNDS								
201	Jail Assessment Revenue	37,491	39,450	41,500	41,500	39,453	-		39,453
202	County Sales Tax Revenue	6,435,731	6,320,287	7,036,000	7,036,000	8,504,649	-		
204	Maintenance of Dams-General	35,409	59,013	277,110	277,110	238,594	238,594		
204-438	Maintenance of Dams-Beaver Dam	9,410	9,370	1,350	1,350	1,450	(421)		
204-473	Maintenance of Dams-Rice Lake Dam	23,525	23,565	23,565	23,565	334,717	297,061		
206	CDBG #1 - 1982	17,132	6,990	3,650	-	3,000	-		
208	CDBG #2 - 2000	13,052	909	475	-	3,000	-		
210	Recycling Program	725,526	746,667	735,244	735,244	809,500	-		
211	DHHS - Adult Protective Services	773,449	644,638	627,237	800,000	839,660	202,780		
211	DHHS - Children/Families/Youth Aids	6,961,042	3,765,556	3,540,896	7,326,852	7,539,313	4,190,188		
211	DHHS - Board 51 Behavioral Health	9,119,104	6,894,996	7,089,939	9,819,787	10,022,743	2,675,675		
211	DHHS - Public Health	2,613,558	1,543,455	1,158,470	2,723,757	2,938,921	1,725,782		
211	DHHS - Income Maintenance	1,655,775	1,334,118	1,242,092	1,822,065	1,873,870	618,002		
212	Opioid Abatement	377,916	161,643	167,000	167,000	139,100	-		

A/C #	REVENUES Account Description	1 Revenues 2024	2 Revenues 2025	3 Estimated Total 2026	4 Budget Adopted 2026	5 Budget Request 2027	6 Levy Request 2027	7 Executive Recommends 2027	8 Adopted Budget 2027
213	Child Support Revenue	990,116	1,017,647	1,063,221	1,063,221	1,076,306	212,972		
216	Aging Disability Resource Ctr (ADRC)	1,770,736	1,868,445	1,925,198	1,925,198	2,030,603	360,223		
220	Fleet Vehicle Account	52,628	91,749	87,500	87,500	90,500	33,000		
221	Recreation Officer	168,614	348,904	354,447	274,447	290,144	200,144		
222	Animal Control	104,302	106,178	142,280	142,280	151,946	99,046		
231	Programs on Aging	1,708,794	1,852,672	2,014,585	2,138,701	1,895,009	904,381		
231-43566	Elderly&Handicapped Transportation	149,521	148,200	272,316	148,200	146,332	109,291		
240	Wildlife Habitat - Nickel an acre	760	759	1,630	760	1,000	-		
241	State Aid Forestry	250		46,318	48,000	48,000	-		
242	State Aid Snowmobile Trails	89,389	118,010	100,890	100,890	100,890	-		
243	Forestry Projects	-			5,000	5,000			
244	State Aid ATV Trails	271,800	259,085	103,580	103,580	227,352	-		
801	Dog License	20,359	19,259	21,000	21,000	21,000	-		
803	State Aid Wildlife Damage	38,576	-	30,000	30,000	50,000	-		
	Total Special Revenue Funds	34,163,964	27,381,563	28,107,493	36,863,007	39,422,052	11,866,718	-	39,453
	DEBT SERVICE FUNDS								
302	GO State Trust Fund - WTE Shredder	-		224,776	24,776	224,776	24,776		
303	GO State Trust Fund - WTE AGRS	414,626	414,626	314,626	314,626	414,626	314,626		
304	GO Highway Facility Bonds 2020B	1,580,319	1,581,869	1,582,369	1,582,369	1,581,819	1,581,819		
305	GO Sterling Bank Note - 2024	-	2,615,441		-	-	-		
306	GO Corp Purpose Bonds - 2025A	-		371,478	371,478	367,600	367,600		
307	GO Promisorry Note 2025 - Motorola			340,556		340,556	340,556		
	Total Debt Service Funds	1,994,945	4,611,936	2,833,805	2,293,249	2,929,377	2,629,377	-	-
	Application of WTE Funds applied to State Trust Fund Loans for Shredder ($200K) & AGRS ($100K)								
	CAPITAL PROJECT FUNDS								
401	Capital Proj - Sally Port Expansion	-	2,376,695	20,000	-	-			
402	Capital Proj - CDBG CV Program	132,300	552,934		-	-			
403	Capital Proj - American Rescue Plan	276,076	56,280		-	-			
404	Capital Projects - General	1,324,234	2,575,240	2,795,225	2,287,800	3,140,500	750,000		
405	Capital Proj - Hwy Facility Construction	-			-				
	Total Capital Project Fund	1,732,610	5,561,149	2,815,225	2,287,800	3,140,500	750,000	-	-
701	**INTERNAL SERVICE FUND - HIGHWAY**								
41110	General Property Taxes	4,566,042	4,666,042	4,766,042	4,766,042	5,066,042	5,066,042		
43XXX	Intergovernmental Revenues	2,082,798	2,008,732	2,258,584	2,130,139	1,951,584	-		
47XXX	Intergovernmental Chgs for Services	7,205,126	8,339,560	6,926,501	6,847,101	7,376,500	-		
48XXX	Miscellaneous Revenues	57,424	206,030	4,249,900	4,249,900	4,420,403	-		
49XXX	Other Financing Sources	501,131	685,225	1,246,854	1,177,000	839,334	-		
	Total Internal Service Funds	14,412,521	15,905,588	19,447,881	19,170,182	19,653,863	5,066,042	-	-

A/C #	REVENUES Account Description	1 Revenues 2024	2 Revenues 2025	3 Estimated Total 2026	4 Budget Adopted 2026	5 Budget Request 2027	6 Levy Request 2027	7 Executive Recommends 2027	8 Adopted Budget 2027
703	**ENTERPRISE FUND - WASTE TO ENERGY**								
46430	Steam Sales	566,656	489,709	490,000	490,000	500,000	-		
46431	Electrical Sales	188,291	198,021	190,000	190,000	290,000	-		
46432	Waste Haulers - In County	1,965,450	2,129,277	2,225,000	2,225,000	2,400,000	-		
46433	Waste Haulers - Out of County	1,212,210	1,237,945	1,250,000	1,250,000	1,380,000	-		
46434	Individuals - All	700,621	661,476	712,000	712,000	700,000	-		
46438	Metal Sales	52,426	49,495	55,000	55,000	50,000	-		
48XXX	All other revenues	171,804	69,552	61,000	61,000	20,000	-		
49XXX	Other Financing Sources	489,751	526,625	415,098	75,696	-	-		
49997	Prior Year Carryover Applied to Debt	-		500,000	300,000	339,000	-		
49997	Surplus Funds Applied	-		200,000	200,000	100,000	-		
49998	Repayment on Loans - 2027	-		(339,000)	(339,000)	(339,000)	-		
	Total Enterprise Fund - Operating	5,347,209	5,362,100	5,759,098	5,219,696	5,440,000	-	-	-
	GRAND TOTAL REVENUES	**71,898,803**	**71,315,022**	**70,763,076**	**77,927,394**	**84,615,994**	**33,368,171**	**-**	**537,581**

			Carryover
00 Gen	5,586,486	5,586,486	-
01 Board			
02 Courts	996,250	988,250	8,000
04 Admin	8,000	7,000	1,000
05 ME	60,000	60,000	-
06 Co Clerk	18,050	18,050	-
07 IT	12,900	12,900	-
08 Treas	1,818,700	1,818,700	-
09 DA	71,000	71,000	-
10 ROD	465,000	465,000	-
12 Land	935,444	646,138	289,306
14 Maint	85,000	85,000	-
15 Parks	208,081	107,000	101,081
15 Forester	242,369	231,000	11,369
16 SO	924,353	380,725	543,628
16 EM	64,084	50,800	13,284
20 Vet	23,100	16,600	6,500
23 Library			-
24 Appropr			-
25 Extension	4,100	4,100	-
26 Housing			-
28 UWBC			-
31 Corp Coun	8,000	8,000	-
	11,530,917	10,556,749	974,168
	11,530,917	10,556,749	974,168
	-	-	0

Barron County
2027 Budget Worksheet - Expenditures

Column Descriptions:

1. *2024 Actual Expenditures*
2. *2025 Actual Expenditures*
3. *Significant Budget Changes to the Adopted 2026 Budget.*
4. *2026 Budget as Originally Adopted.*
5. *2027 Budget Requests by Department.*
6. *2027 Expenditures Not Funded by Property Tax Levy.*
7. *2027 Expenditures Funded by Property Tax Levy*
8. *Budget Recommended by the Executive Committee to the Full County Board.*
9. *2027 Budget Approved by Full County Board*

		1	2	3	4	5	6	7	8	9
							Funded By			
A/C #	EXPENDITURES Account Description	Expenditures 2024	Expenditures 2025	Estimated Expenditures 2026	Adopted Budget 2026	Requested Budget 2027	Non-Levy Request 2027	Levy Request 2027	Executive Recommends 2027	Adopted Budget 2027
	GENERAL GOVERNMENT						Assignd F/B			
50088	Capital Outlay - SBITAs	495,230			-					
01-51110	County Board	133,402	109,109	156,838	141,688	159,845		159,845		
01-51115	Broten Property Cleanup	-			-	-	-	-		
01-51120	HIPAA Compliance C/O	-		10,686	-	10,686	10,686	-		
02-51210	Circuit Court	1,859,896	1,987,981	2,070,191	2,068,242	2,123,412	-	2,123,412		
01-51230	Restorative Justice C/O	1,000			-					
05-51270	Medical Examiner	150,719	157,553	193,024	193,024	199,122	-	199,122		
09-51310	District Attorney	462,004	509,737	528,169	524,577	506,076	-	506,076		
09-51315	District Attorney - Crime Victim Witness	134,900	140,815	143,223	143,223	139,364	-	139,364		
31-51320	Corporation Counsel	423,527	441,890	447,784	442,731	457,518	-	457,518		
02-51340	Circuit Court - Family Court Counsel C/O	18,022	16,980	23,978	3,000	23,975	15,975	8,000		
02-51350	Circuit Court - Family Court Commish	42,056	43,599	45,410	45,410	46,748		46,748		
04-51410	Administration	1,299,821	1,379,385	1,405,319	1,368,535	1,351,851	-	1,351,851		
04-51415	Employee Recognition C/O	4,728	5,020	40,673	-	44,710	44,710			
06-51420	County Clerk	159,876	202,449	258,206	243,356	256,243	-	256,243		
04-51425	Workplace Safety C/O	-	960	7,546	-	7,546	7,546			
04-51430	Administration - Personnel Administration	38,966	27,750	57,000	57,000	58,000	-	58,000		
04-51432	Administration - Recruitment Activities	-	-	8,300	4,000	12,300	8,300	4,000		
04-51435	Wellness Program - C/O	302	-	16,842	-	14,640	14,640			
06-51440	County Clerk - Elections	67,690	39,497	172,900	172,900	172,400	-	172,400		
07-51450	Technology Center	929,047	922,348	2,047,870	1,105,620	1,295,419	-	1,295,419		
04-51460	Administration - Copy Room	27,082	21,629	37,000	37,000	38,000	-	38,000		
01-51510	Independent Auditing	104,622	107,755	110,000	110,000	120,000	-	120,000		
01-51512	Special Account-Indirect Costs	6,580	6,700	6,700	6,700	6,700	-	6,700		
08-51520	County Treasurer	297,734	334,562	349,809	346,690	358,672	-	358,672		
01-51540	Property, Liability, WC Insurance C/O	140,997	112,386	292,960	-	231,320	231,320	-		
14-51600	Maintenance - Government Center	540,370	453,536	651,569	648,852	661,419	-	661,419		
14-51610	Maintenance - Justice Center	499,977	506,728	617,053	614,604	628,239	-	628,239		
14-51620	Maintenance - Ann St Bldg Complex	3,195			-					
14-51630	Maintenance - County Office Complex	18,322			-					

A/C #	EXPENDITURES Account Description	1 Expenditures 2024	2 Expenditures 2025	3 Estimated Expenditures 2026	4 Adopted Budget 2026	5 Requested Budget 2027	6 Funded By Non-Levy Request 2027	7 Funded By Levy Request 2027	8 Executive Recommends 2027	9 Adopted Budget 2027
14-51640	Maintenance - Govt Center - East Wing	30,349	32,315	55,000	55,000	55,000	-	55,000		
10-51710	Register of Deeds	306,335	335,363	359,575	356,636	367,250	-	367,250		
12-51715	Land Info - State C/O	101,577	114,770	91,065	-	72,481	72,481			
12-51715-290	Land Info - WROC OrthoImage Reimb C/O	-		14,104	-	32,765	32,765			
12-51715-291	Land Info - Surveyor Equipment Reserve C/O	1,912		640	-	640	640			
12-51715-292	Land Info - Education Grant C/O	315	2,179	2,521	-	1,330	1,330			
12-51715-293	Land Info - '22 Strategic Init Grant C/O	-			-					
12-51715-294	Land Info - '25 Base Budget Grant C/O	-	6,823	28,973	-	14,044	14,044			
12-51715-295	Land Info - '24 Base Budget Grant C/O	39,015	1,736	1	-					
12-51715-296	Land Info - '23 Base Budget Grant C/O	16,416		33,592	-	33,592	33,592			
12-51715-297	Land Info - '23 Strategic Init Grant C/O	55,175			-					
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	162,504	142,356	150,633	149,662	181,101	-	181,101		
08-51790	Treasurer - Tax Deed Expense	31,855	13,584	35,100	35,100	30,100	-	30,100		
00-51910	Uncollectible Taxes	9,923	2,999	5,000	5,000	12,000	-	12,000		
	Total General Government	8,625,441	8,180,496	10,495,255	8,878,550	9,744,508	508,029	9,236,479	-	-
	PUBLIC SAFETY									
16-52110	Sheriff - Administration	1,243,418	1,099,983	1,309,841	1,210,092	1,405,367	50,940	1,354,427		
16-52110-368	Sheriff - Drug Buy Money C/O	-		175,114	-	176,238	176,238	-		
16-52112	Sheriff - Donations C/O	12,340	408	13,759	-	13,930	13,930	-		
16-52115	Sheriff - Spillman Maint C/O	-	-	316,685	49,000	307,052	258,052	49,000		
16-52120	Sheriff - Enforcement/Det/SRO	3,720,981	3,849,422	4,039,565	3,862,487	4,212,283	-	4,212,283		
16-52125	Sheriff - Project Lifesaver C/O	-			-					
16-52130	Sheriff - JC Door Security	-	75,311	86,523	83,476	91,141	-	91,141		
01-52220	Fire Suppression	-	-	500	500	500	-	500		
16-52520	Sheriff - K-9 Unit - C/O	24,409	7,331	5,958	-	8,685	8,685			
16-52525	Sheriff - LE Shooting Range C/O	-	-	17,021	-	17,021	17,021			
16-52555	Sheriff - Hazmat Cleanup C/O	-	1,715	17,534	-					
16-52610	Sheriff - Communications Ctr	1,067,574	1,109,510	1,165,908	1,165,908	1,138,330	-	1,138,330		
16-52610-016	Sheriff - Tower Equip C/O	5,295	11,100	83,498	94,598	71,179	63,179	8,000		
16-52610-019	Sheriff - Emergency Mgmt	204,275	183,149	192,881	178,678	204,778	13,284	191,494		
16-52610-369	Sheriff - E-Dispatch C/O	7,194	-	7,194	7,320	-	-	-		
16-52615-019	Sheriff - 911 Dispatch Upgrades C/O	7,697	22,991		-					
16-52710	Sheriff - Jail	3,720,973	3,949,362	4,209,636	4,196,212	4,442,078	-	4,442,078		
16-52740	Sheriff - Inmate Canteen C/O	101,336	117,951	231,630	-	126,118	126,118	-		
	Total Public Safety	10,115,492	10,428,233	11,873,248	10,848,271	12,214,701	727,448	11,487,253	-	-
	PUBLIC WORKS									
100-53630	Bike & Pedestrian Plan - TAP Grant	35,507	-	3,600	-	3,600	3,600	-		
	Total Public Works	35,507	-	3,600	-	3,600	3,600	-	-	-

A/C #	EXPENDITURES Account Description	1 Expenditures 2024	2 Expenditures 2025	3 Estimated Expenditures 2026	4 Adopted Budget 2026	5 Requested Budget 2027	6 Funded By: Non-Levy Request 2027	7 Funded By: Levy Request 2027	8 Executive Recommends 2027	9 Adopted Budget 2027
	PUBLIC HEALTH & HUMAN SERVICES									
19-54420	B1 Charitable, Penal & Special State Chgs	-								
20-54700	Veteran Service Office	228,425	230,765	237,518	237,390	252,105	-	252,105		
20-54701	VSO - Aid to Vet's C/O	9,641	8,086	27,225	10,500	33,998	23,498	10,500		
20-54702	VSO - Care of Vet's Graves C/O	8,937	8,112	4,437	4,200	8,316	4,116	4,200		
20-54703	VSO - Donation Aid C/O	3,178	5,123	49,709	-	39,333	39,333	-		
24-54910	WESTCAP Community Action	4,000	4,000	4,000	4,000	4,000	-	4,000		
06-54920	Food Pantry C/O	17,393			-					
	Total Public Health & Human Services	271,574	256,086	322,889	256,090	337,752	66,947	270,805	-	-
	CULTURE, RECREATION & EDUCATION									
23-55110	Library	644,141	652,022	678,972	678,972	728,920	-	728,920		
23-55110	Library Act 420 (Out of Co Pmts)	28,016	35,957	45,615	45,615	42,679	-	42,679		
24-55120	Historical Museum - Appropriation	39,000	39,000	39,000	39,000	39,000	-	39,000		
15-55200	County Parks & Recreation	241,392	241,329	312,077	310,188	315,071	-	315,071		
15-55201	Cumberland Rifle Range	520	1,282	3,000	3,000	4,000	-	4,000		
15-55202	Waldo Carlson Boat Launch C/O	-	-	82,924	-	86,343	86,343	-		
15-55203	Arland Rifle Range C/O	2,513	2,403	3,748	3,000	5,548	2,348	3,200		
15-55204	Silver Lake Assoc C/O	-	-	1,988	-	1,988	1,988	-		
15-55205	Vet's Park Boat Launch C/O	-	-	9,676	-	10,402	10,402	-		
15-55445	Snowmobile Alliance (current Forester)					11,369	11,369	-		
16-55445	Snowmobile Alliance (former in SO)	12,280	11,899	16,097	-					
24-55460	County Fair Association - Appropriation	50,000	50,000	50,000	50,000	50,000	-	50,000		
28-55610	UWEC-BC Campus	155,590	224,175	150,000	150,000	150,000		150,000		
25-55620	UW Extension	12,930	5,330	20,520	20,520	20,520	-	20,520		
25-55620-219	UW Extension - 136 Contract	146,163	139,071	153,392	153,392	155,601	-	155,601		
25-55621	UW Extension - Agricultural Agent	-		500	500	500	-	500		
25-55622	UW Extension - Family Living Agent	9,364	10,525	2,500	2,500	2,500	-	2,500		
25-55623	UW Extension - 4-H Agent	8,511	11,710	8,000	8,000	8,000	-	8,000		
25-55629	UW Extension - Pesticide	-	1,774		-					
25-55630	UW Extension - Workshops	822	3,391		-					
25-55634	UW Extension - Shopping Matters Grant	-	695		-					
	Total Culture, Recreation & Education	1,351,242	1,430,563	1,578,009	1,464,687	1,632,441	112,450	1,519,991	-	-
	CONSERVATION & DEVELOPMENT									
12-56010	Land Services	1,075,893	1,153,269	1,202,591	1,184,020	1,209,039	-	1,209,039		
15-56100	County Parks & Rec - Forestry	22,744	26,791	184,987	155,967	179,823	-	179,823		
12-56211	SWCD - Items For Resale C/O	3,900			-	-	-	-		
12-56212	SWCD - Conservation Reserve C/O	4,124	2,027	55,083	-	-	-	-		
12-56215	SWCD - NR 135 Review Fees	9,998	(19,995)	500	500	10,498	-	10,498		
12-56216	Land Serv - NR-135 Forf Dollars C/O	-	-	3,458	-	3,458	3,458	-		
12-56217	SWCD - Conservation (Client) Payments	7,536	71,149	62,000	62,000	62,000	-	62,000		
12-56220	SWCD - Land Conservation	22,207	20,695	27,062	27,062	27,075	-	27,075		

A/C #	EXPENDITURES Account Description	1 Expenditures 2024	2 Expenditures 2025	3 Estimated Expenditures 2026	4 Adopted Budget 2026	5 Requested Budget 2027	6 Funded By Non-Levy Request 2027	7 Funded By Levy Request 2027	8 Executive Recommends 2027	9 Adopted Budget 2027
12-56221	SWCD - LCD Equipment C/O	354	580	6,263	-	6,208	6,208	-		
12-56222	SWCD - UWSP Water Quality Study C/O	1,760	1,548	12,853	-	20,054	12,854	7,200		
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	-	-	7,660	-	7,660	7,660	-		
12-56224	SWCD - Phosphorus Variance C/O	14,954	29,196	67,717	-	29,446	29,446	-		
12-56225	SWCD - LCD Tree Seedlings C/O	10,801	10,798	16,057	-	4,434	4,434	-		
12-56226	SWCD - LCD Tree Planter C/O	-	-	20,954	-	20,942	20,942	-		
12-56229	SWCD - Native Plant Program	-	8,560	4,022	-	116	116	-		
24-56300	West Central WI Regional Planning	31,693	32,716	34,049	34,049	35,728	-	35,728		
12-56400	Zoning C/O	15,232	9,804	25,111	17,275	17,275	-	17,275		
12-56405	Zoning Violation Forfeitures C/O	-	-	21,525	-					
12-56410	Zoning - Rural Address Numbering C/O	63,081	2,975	47,723	29,336	29,336	29,336			
12-56415	SWCD - Red Cedar Lake Project C/O	328	-	16,267	-					
26-56510	Barron Co Housing Authority	4,987	4,732	6,000	6,000	6,000	-	6,000		
04-56700	Economic Development	96,000	97,000	98,000	98,000	99,000	-	99,000		
	Total Conservation & Development	1,385,592	1,451,846	1,919,882	1,614,209	1,768,091	114,454	1,653,637	-	-
	Total General Fund	21,784,848	21,747,223	26,192,882	23,061,807	25,701,092	1,532,928	24,168,165	-	-
	CONTINGENCY									
101	Contingency Fund	886,461	999,669	1,787,833	1,350,538	2,499,285	-	2,499,285		
	Total Contingency Fund	886,461	999,669	1,787,833	1,350,538	2,499,285	-	2,499,285	-	-
	SPECIAL REVENUE FUNDS									
201	Jail Assessments	37,750	41,650	41,500	41,500	39,453	39,453	-		
204-56110	Maintenance of Dams- General	24,747	47,010	228,899	244,525	238,594		238,594		
204-56110-438	Maintenance of Dams - Beaver Dam	273	1,941	1,350	1,000	1,450	1,871	(421)		
204-56110-473	Maintenance of Dams - Rice Lake Dam	25,652	69,051	72,776	56,500	334,717	37,656	297,061		
206	CDBG #1 - 1982	-	-		-	3,000	3,000	-		
208	CDBG #2 - 2000	19,500	-		-	3,000	3,000	-		
210	Recycling	885,254	601,930	748,429	735,244	809,500	809,500	-		
211	DHHS - Adult Protection Services	753,074	799,831	839,660	800,000	839,660	636,880	202,780		
211	DHHS - Child & Families & Youth Aids	6,455,428	6,849,561	7,363,072	7,326,852	7,539,313	3,349,125	4,190,188		
211	DHHS - Board 51 Behavioral Health	9,311,893	9,174,072	9,922,743	9,819,787	10,022,743	7,347,068	2,675,675		
211	DHHS - Public Health	2,580,825	2,660,855	2,938,921	2,723,757	2,938,921	1,213,139	1,725,782		
211	DHHS - Income Maintenance	1,599,251	1,688,937	1,823,870	1,822,065	1,873,870	1,255,868	618,002		
212	Opioid Abatement	81,656	84,499	167,000	167,000	139,100	139,100	-		
213	Child Support Agency	977,018	1,024,546	1,069,093	1,063,221	1,076,306	863,334	212,972		
216	Aging Disability Resource Ctr - (ADRC)	1,716,681	1,837,112	1,939,830	1,925,198	2,030,603	1,670,380	360,223		
220	Fleet Vehicle Account	44,795	79,769	87,500	87,500	90,500	57,500	33,000		
221	Recreation Officer	133,240	272,652	345,427	274,447	290,144	90,000	200,144		
222	Animal Control	63,245	131,943	146,117	142,280	151,946	52,900	99,046		
231	Programs on Aging	1,630,177	1,883,028	2,037,083	2,014,585	1,760,718	856,337	904,381		
231	Elderly & Handicapped Transportation	235,744	237,265	272,316	272,316	280,623	171,332	109,291		

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240	Wildlife Habitat	3,067	-	760	760	1,000	1,000	-		
241	State Aid Forestry Fund	250	-	5,000	5,000	48,000	48,000	-		
242	State Aid Snowmobile Trails	89,389	111,922	100,890	100,890	100,890	100,890	-		
243	Forestry Projects	-		2,500	-	5,000	5,000			
244	State Aid ATV Trails	265,918	258,090	103,580	103,580	227,352	227,352	-		
801-00	Dog License	1,033	980		21,000	21,000	21,000	-		
803-29	Wildlife Damage	38,576	28,535		30,000	50,000	50,000	-		
	Total Special Revenue Funds	26,974,434	27,885,178	30,258,316	29,779,007	30,917,403	19,050,685	11,866,718	-	-
	DEBT SERVICE FUNDS									
302	GO State Trust Fund - WTE Shredder	-		224,776	24,776	224,776	200,000	24,776		
303	GO State Trust Fund - WTE AGRS	414,626	414,626	414,626	314,626	414,626	100,000	314,626		
304	GO Highway Facility Bonds 2020B	1,583,869	1,585,419	1,582,369	1,582,369	1,581,819		1,581,819		
305	GO Sterling Bank Note - 2024	-	2,616,441		-	-		-		
306	GO Corp Purpose Bonds - 2025A	-		371,478	371,478	367,600	-	367,600		
307	GO Promissory Note 2025 - Motorola	-		340,556	-	340,556		340,556		
	Total Debt Service Funds	1,998,495	4,616,485	2,709,029	2,293,249	2,929,377	300,000	2,629,377	-	-
	Application of WTE Funds applied to State Trust Fund Loans for Shredder ($200K) & AGRS ($100K)									
	CAPITAL OUTLAY									
401	Sheriff Dept Sally Port Expansion	101,445	989,473	946,549	-	-	-	-		
402	CDBG CV Program Bldg-Salvation Army	132,300	552,934		-	-				
403	American Rescue Plan Act	870,573	596,382	28,750	-	-				
404	Capital Improvement Capital Outlay	2,303,397	1,361,251	2,817,254	2,287,800	3,140,500	2,390,500	750,000		
405	Highway Facility Construction	528,775	196,384		-	-				
	Total Capital Outlay	3,702,745	2,154,017	2,846,004	2,287,800	3,140,500	2,390,500	750,000	-	-
701	**INTERNAL SERVICE FUND - HIGHWAY**									
531XX	Admin/Ops Mgr/Engineer/Radio/Liability	800,109	988,050	745,600	745,600	754,763	124,107	630,656		
532XX	Operation of Pits, Quarries & Bituminous	3,404,404	(233,784)	4,160,054	4,152,700	4,259,900	4,259,900	-		
53281	Equipment Purchases	1,509,847	-	1,232,000	1,232,000	1,232,000	-	1,232,000		
53311	CTHS Routine Maintenance	2,067,863	2,148,594	1,750,662	1,690,940	2,089,362	917,692	1,171,670		
53312	CTHS Routine Maintenance - Signs	133,083	143,127	130,000	130,000	136,000	-	136,000		
53313	County Bridges	78,371	186,505	57,000	57,000	75,000	-	75,000		
53314	Winter Maintenance - Snow & Ice	823,590	1,349,350	1,591,152	1,526,929	1,537,420	1,007,420	530,000		
53321-22	STHS Maintenance	2,082,457	2,322,535	1,535,681	1,456,281	1,629,765	1,629,765	-		
53290	Salt Brine					27,603	27,603	-		
53330-53331	Municipal Work	4,902,306	5,732,803	5,075,000	5,075,000	5,380,000	5,380,000	-		
53351-53355	Federal Aid		8,498							
53385	County Aid Bridges	261,320	250,977	255,000	255,000	400,000	200,000	200,000		
534XX	County Road Construction	2,964,528	2,842,725	2,523,000	2,456,000	1,739,318	1,041,334	697,984		
59210	Indirect Costs	311,722	365,903	392,732	392,732	392,732	-	392,732		

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	Total Internal Service Fund	19,339,600	16,105,281	19,447,881	19,170,182	19,653,863	14,587,821	5,066,042	-	-
703	**ENTERPRISE FUND - Waste To Energy**									
	Salaries & Fringe Benefits	2,000,497	1,985,585	2,097,606	2,021,910	2,277,339	2,277,339	-		
	Repairs and Maintenance	607,914	614,279	804,974	804,974	694,250	594,250	-		
	Ash Disp/Flue Gas, Analysis, By-Pass, E-Waste	1,428,267	1,219,268	945,000	945,000	1,059,000	1,059,000	-		
	Depreciation	323,141	386,506	465,000	465,000	530,000	530,000	-		
	All other expenses	439,681	548,465	499,200	499,200	535,300	535,300	-		
	Indirect Costs Payable to G/F	85,563	79,548	107,916	107,916	105,111	105,111	-		
	New Equipment Purchases	3,691,356			-			-		
	Debt Service	214,199	291,654	300,000	300,000	339,000	339,000	-		
	Total Enterprise Fund	8,790,617	5,125,305	5,219,696	5,144,000	5,540,000	5,440,000	-	-	-
	GRAND TOTAL EXPENDITURES	**83,477,200**	**78,633,158**	**88,461,642**	**83,086,583**	**90,381,521**	**43,301,934**	**46,979,587**	**-**	**-**

K229 = total budget
Budget at a glance

		7,294,938	C/O	
00	Gen	15,600	3,600	12,000
01	Board	529,051	242,006	287,045
02	Courts	2,194,135	15,975	2,178,160
04	Admin	1,626,047	75,196	1,550,851
05	ME	199,122	-	199,122
06	Co Clerk	428,643	-	428,643
07	IT	1,295,419	-	1,295,419
08	Treas	388,772	-	388,772
09	DA	645,440	-	645,440
10	ROD	367,250	-	367,250
12	Land	1,803,493	289,306	1,514,187
14	Maint	1,344,658	-	1,344,658
15	Parks	423,352	101,081	322,271
26	Forester	191,192	11,369	179,823
16	SO	12,009,423	714,164	11,295,259
16	EM	204,778	13,284	191,494
20	Vet	333,752	66,947	266,805
23	Library	771,599	-	771,599
24	Appropr	128,728	-	128,728
25	Extension	187,121	-	187,121
26	Housing	6,000	-	6,000
28	UWBC	150,000	-	150,000
31	Corp Coun	457,518	-	457,518
		25,701,092	**1,532,928**	**24,168,165**
		25,701,092	1,532,928	24,168,165
		-	-	-

Five Year Capital Improvement Capital Outlay - Summary

	2027	2028	2029	2030	2031
General Government					
Depreciation Replacement	25,000	25,000	25,000	25,000	25,000
	25,000	**25,000**	**25,000**	**25,000**	**25,000**
Administration					
Govt Center Postage Meter	12,000				
Justice Center Postage Meter			14,000		
Folder / Inserter Replacement				17,000	
	12,000	**-**	**14,000**	**17,000**	**-**
Courts					
Family Courtroom Electronics	11,000				
Jury Deliberation Chairs - North		15,000	15,000		
Jury Deliberation Chairs - South					
	11,000	**15,000**	**15,000**	**-**	**-**
Aging					
Dish Machine for RLSC	25,000				
HDM Vehicle Replacement		30,000			
Replace AddLife Vehicle			20,000	20,000	20,000
	25,000	**30,000**	**20,000**	**20,000**	**20,000**
Forestry					
Fecon Head	15,000				
Mower Head	6,500				
	21,500	**-**	**-**	**-**	**-**
Maintenance					
Building Automation	50,000	50,000	50,000	50,000	50,000
Roofs/Building Projects	150,000	150,000	150,000	150,000	150,000
Water Heater Replacement at Justice Center	200,000				
Windows at Govt Center (South 2027, West 2028)	125,000	150,000			
Bathroom Remodel at Govt Center	10,000				
Carpet at Govt Center	50,000				
West Parking Lot at Govt Center		50,000			
Carpter at Justice Center	60,000				
Carpet & Hard Floor in Jail	53,000				
Tractor For Gov Center			50,000		
	698,000	**400,000**	**250,000**	**200,000**	**200,000**

	2027	2028	2029	2030	2031
Parks & Recreation					
Blacktop Boat Landing Hwy D	50,000				
Signage	5,000	5,000	5,000	5,000	5,000
Kayak Launchs	25,000				
Maple Plain Rifle Range Shelters, Barriers, Berm	185,000				
Shelters Over Campers at Parks	6,500				
Skidsteer Upgrade	5,000				
Truck		50,000			
Docks	12,000	12,000	12,000	12,000	12,000
Lawn Mower	15,000				
	303,500	**67,000**	**17,000**	**17,000**	**17,000**
Sheriff					
Squads	500,000	350,000	350,000	350,000	350,000
Insurance Squad Replacement	15,000	15,000	15,000	15,000	15,000
Taser Replacement	25,000	25,000	25,000	25,000	25,000
Jail Bathroom Area Floor Updates					
Jail Sinks					
Duty Firearm Replacements	12,000				
Side Scan Sonar Updates					
ERT Vest Replacements	18,000	25,000			
Boat					
UTV Replacement			50,000		
Snowmobile Replacements				40,000	
	570,000	**415,000**	**440,000**	**430,000**	**390,000**
Technology					
Workstation Equipment	175,000	217,000	208,000	340,000	
UPS Systems	76,000	53,500	22,000	16,000	
Copiers	45,000	45,000	45,000	45,000	45,000
Infrastructure - Hardware / Servers	75,500	230,000	42,000	75,000	
Software	190,000	25,000	65,000	25,000	
Miscellaneous Projects	584,500	119,000	119,000	119,000	119,000
	1,146,000	**689,500**	**501,000**	**620,000**	**164,000**
UW Eau Claire - Barron County					
HVAC Improvements	30,000	50,000	50,000	50,000	50,000
Roof Replacements	180,000	125,000	125,000		
Carpet Replacement	25,000	25,000	25,000		
Exterior Doors Replacement	15,000				
Boiler Replacement	100,000	100,000	100,000	100,000	100,000
Interior Upgrades				50,000	50,000
Exterior Upgrades				50,000	50,000
LED Lighting Upgrades		25,000	25,000		
	350,000	**325,000**	**325,000**	**250,000**	**250,000**
ANNUAL COUNTY TOTALS	**3,140,500**	**1,966,500**	**1,607,000**	**1,579,000**	**1,066,000**

FORWARD ANALYTICS SPOTLIGHT

August 2026

Losing Ground: Net New Construction and Inflation

Kevin Dospoy, Director, and Jacob Anderson, Research Analyst

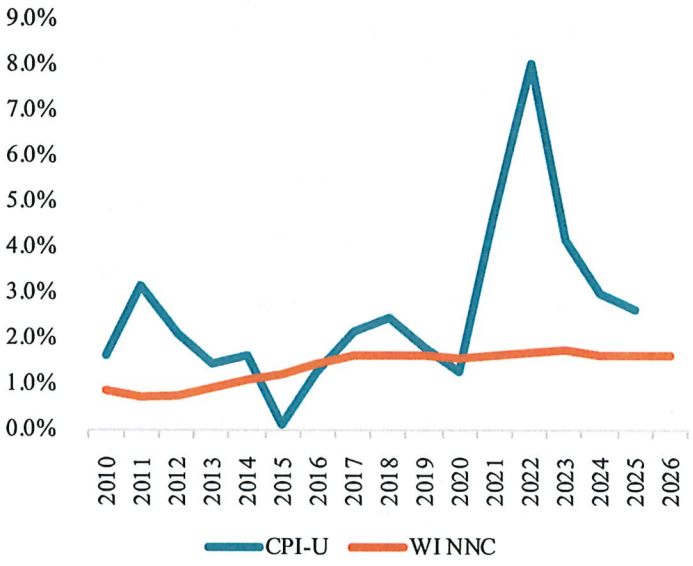
In mid-August, the Wisconsin Department of Revenue released 2026 net new construction (NNC) figures for the state, counties, and municipalities. The statewide rate held nearly steady at 1.64%, compared to 1.65% in 2025 and 1.62% in 2024. The rate plays an important role in county and municipal budgets because of Wisconsin's levy limit laws. Some of the most strict in the country, these laws tie the allowable growth in municipal and county levies to the percentage growth in net new construction (that is the increase in equalized value due to new construction less the lost value due to demolished property). In other words, the net new construction rate is effectively the annual budget growth ceiling, before any referendum.

Levy limits were originally designed to reign in property tax increases. To that end, they have been relatively successful. But the other side of levy limits is the financial strain they put on counties and municipalities, which are mandated to provide state services but unable to raise local revenues. To maintain the ability to sufficiently raise local revenues, counties and municipalities have to increase collections at the same rate as the increase in the cost of services. Measuring increased costs using the general rate of inflation (which is a conservative approach since many costs, such as transportation maintenance costs, have increased much faster than the CPI-U), shows that local governments are falling behind.

The last full year of CPI-U data from the U.S. Bureau of Labor Statistics (2025) shows that costs increased from the previous year by 2.63%, compared to a net new construction rate of 1.65% that same year. This is a consistent pattern: the rate of inflation has exceeded the rate of net new construction at the state level in 13 of the 16 years between 2010 and 2025. (2026 CPI-U figures are currently trending higher than the 2026 net new construction rate of 1.64%). See Figure 1.

The 2025 figures show a 1% difference in the ability to raise revenue compared to increased costs. This may not sound significant, but these figures are cumulative. Continued growth in costs compared to much more limited growth in allowable property tax levies "snowballs." Larger annual increases in inflation accumulate faster than smaller annual increases in net new construction.

Figure 1: Net New Construction Lags Inflation
Annual statewide



To illustrate this, imagine a county government had $100 to spend on a specific state mandated service in 2010. Through years of limited growth in net new construction, the same county would be able to increase their levy enough to spend $124 on that same service in 2025. Yet, the costs of that specific service are not controlled. If that service increased at the same rate as the CPI-U, it would cost around $150.

The rate of inflation has exceeded the rate of net new construction at the state level in 13 of the 16 years between 2010 and 2025.

Put another way, because levy limits compound every year, small annual gaps between net new construction and inflation add up. Since 2010, net new construction has limited annual county levy growth to a cumulative increase of 24.1% while the CPI-U grew by 49.9% over the same period — a gap of 25.9 percentage points.[1] Each year that this gap remains means the difference in the cost of services and the ability to pay for them will continue to widen.

COUNTY SPECIFIC

Statewide net new construction figures mask high-performing and low-performing counties, but the difference in cumulative inflation and allowable property tax levy growth is a significant driver of budgetary constraints in all counties. To examine the impact, Figure 2 shows each county's cumulative net new construction growth since 2010, plotted against a reference line marking the state's cumulative rate of inflation (49.9%) over the same period. The distance between a county's bar and that line represents its gap — the shortfall between allowable levy growth and the rise in the cost of services.

Not one of Wisconsin's 72 counties has been permitted to raise their levies enough to keep pace with inflation since 2010. Dane County was the closest, with a cumulative growth of 39.3% in net new construction, which allowed the county to raise its property tax levy by that amount. This was still 10.6 percentage points short of the 49.9% cumulative cost increase as measured by the CPI-U.

On the other end of the spectrum, Bayfield County posted the lowest cumulative net new construction growth at just 9.9%, a gap of 40 percentage points behind inflation, followed closely by Iron County (10.4%, a 39.5-point gap) and Ashland County (11.8%, a 38.1-point gap).These shortfalls have been compounding budgetary challenges over the last 15 years.

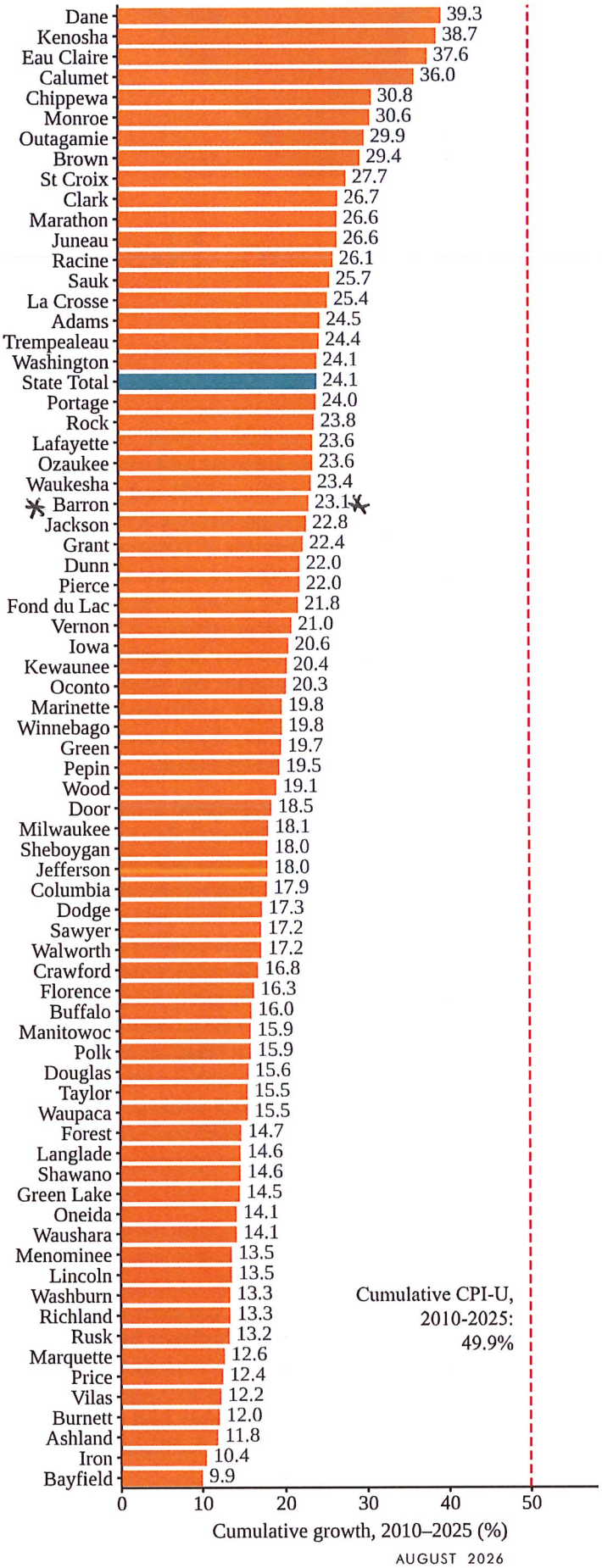
INDIVIDUAL COUNTY SUCCESS

In 2026, a small number of counties saw relatively large increases in net new construction. Racine County saw a jump of 4.97% and Dodge County jumped 1.99%. In some cases, these figures are likely driven by large data center construction (such as the Microsoft project in Racine County). Single

1 *Figures are rounded to the nearest tenth of a percentage point; as a result, cumulative NNC growth and gap may not sum exactly to the 49.9% cumulative CPI-U figure*

Figure 2: Total State and County NNC Falls Short

Cumulative NNC (%) and cumulative CPI-U (%) (red dash), 2010-25



large projects have the potential to move the new construction figures in entire counties. At the same time, large single-year increases will not account for 15 years of low growth. The "snowball effect" described above takes years to build and years to unwind.

DOR EQUALIZED VALUE ESTIMATES

The DOR Equalized Value figures released in mid-August 2026 reference a large growth in property values. It is important to note that this is not the same as growth in net new construction. Property value growth alone does not allow for any changes under levy limit laws. The memo stated that equalized value grew by 8% (around $74.6 billion) as of January 2026. The growth was driven primarily by value increases of existing property, which accounted for over $56 billion of the total increase. Just $16.4 billion of the total growth was due to net new construction.

While increasing property values offer many benefits, especially to property owners, they do not themselves change the math when it comes to allowable levy increases. For example, if a county saw an increase in property values with no corresponding change in net new construction, their allowable tax levy would not increase. Tax rates for individual property owners may change, but overall tax collections for the county would not. Increased property values must accompany new development and new growth in order to contribute to an allowable increase in the county levy.

Not one of Wisconsin's 72 counties has been allowed to raise their levies enough to keep pace with cumulative inflation since 2010.

WHAT'S NEXT?

Despite healthy growth in overall property values, local governments in Wisconsin continue to struggle under levy limits. With few revenue options, including a maximum half-percent sales tax (0.9% in Milwaukee County), local governments are forced to borrow or to go to referenda to exceed their levy limits. The gap between the cost to provide government mandated services and the ability to raise the needed revenue continues to grow. The latest net new construction figures from DOR show that this divergence is only growing, leaving municipal and county budget officials to navigate 2027 with the same limited options as the year before.