BARRON COUNTY
BOARD OF SUPERVISORS
Monday, October 19, 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. Deer Donation Month Proclamation
5. Approve Agenda
6. Approve Minutes of September 14, 2026
7. Approval of 30 Minute Limitation for Public Comment Time Period
8. Public Comment *(Prior Registration with County Clerk Required /Maximum Allotted Time is 3 Minutes)*
9. Presentation – Barron County Electric Cooperative on Data Center Energy Usage
10. Presentation – Barron County Fair & Financials - Kevin Roske, Fair Board Manager
11. Draft Ordinance – Amendment to Barron County Zoning Ordinances on Data Center Development – **Discussion Only**
12. Ordinance – Imposing Temporary Moratorium on Data Center Development
13. Resolution – To Revise the Barron County Investment Policy
14. Resolution – Amend Supervisory Districts Due to Annexation – City of Barron

(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.

15. Resolution – Adoption of the Farmland Preservation Plan Map Amendments to the Town of Stanfold

16. Resolution – Approval of Changes to the Rural Functional Classification System in Barron County

17. Ordinance – Repealing and Recreating Barron County General Code Entitled Parks and Recreation

18. 2027 Budget – 2nd Draft and Recommend Budget Publication

19. Approval of 2027 County Board Meeting Dates

20. Report from County Administrator
    a. AI Training – 8:30AM-11:45AM on Wednesday, November 18, 2026
    b. Policy Form – Intergovernmental Cooperation Award
    c. Board of Public Commissioners of Public Lands Public School Library Aid Data

21. Appointments

22. Claims, Petitions & Correspondence

23. Suggestions for Future Agenda Items
    a. 2027 County Budget Public Hearting
    b. 2026 End of Year Oakleaf Utilization Statistics & Cost Savings
    c. Recodification of Sections – Code of Ordinances
    d. Solar Feasibility Study Presentation from UPPER 90 – UWEC-Barron County Campus – November 10, 2026

24. Confirm Next Meeting Dates - Monday, November 2, 2026 at 9:00AM & Tuesday, November 10, 2026 at 1:00PM

25. Adjournment

Proclamation

Deer Donation Month

WHEREAS, hunting is enshrined in Wisconsin's state constitution and etched into our shared history, creating opportunities to bond with nature while acting as a source of healthy food for hunters, their families, and local food assistance programs; and

WHEREAS, the Wisconsin Department of Natural Resources (DNR) Deer Donation Program, administered with counties and local partners, is a practical solution to combating hunger and embraces the role of hunting as a vital component of Wisconsin communities and culture; and

WHEREAS, promoting the Wisconsin tradition of sharing our wild game harvests takes on even greater significance as we strive to protect the future of hunting and promote it as a food source, a right, and an essential wildlife management tool; and

WHEREAS, Wisconsinites are encouraged to gain a greater understanding and awareness of food insecurity and how it impacts our nation, state, and local communities; and

WHEREAS, hunger is a problem we can help solve together through established donation programs, such as the Wisconsin DNR's Deer Donation Program or other independent "Hunt for the Hungry" efforts, so that one day hunger no longer exists in our state; and

WHEREAS, in the County of Barron, November has been declared "Deer Donation Month" and we encourage all hunters to donate surplus wild game as private acts of generosity or through organized programs like the Wisconsin DNR's Deer Donation Program and we ask all to financially support local hunger relief efforts as we prepare to celebrate Thanksgiving and the season of giving;

Dated This 19th Day of October 2026 in the County of Barron

_____

Louie Okey, Barron County Board Chair

_____

Jeffrey French, Barron County Administrator

_____

Jessica Hodek, Barron County Clerk

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

BARRON COUNTY, WI

Since 1859

BARRON COUNTY BOARD OF SUPERVISORS

MONDAY, SEPTEMBER 14, 2026 – 5:00 PM

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

MINUTES

PRESENT: Patti Anderson, Robert Anderson, Scott Bachowski, Randy Cook, Sr., Mark Eby, Shelley Effertz, Carsten Ellison, Craig Fowler, Jim Gores, Dana Heller, Dennis Jenkins, Kathy Krug, Audrey Kusilek, Jamie McCready, Jeff Miller, Carol Moen, Gary Nelson, Louie Okey, Pete Olson, Dennis Sandmann, Pete Schneider, Bill Schradle (Arrived at 5:25PM), Craig Turcott, Lauren Wentz, Stacey Wenzel and Brad Wolf.
APPEARING VIRTUALLY: Karolyn Bartlett and Diane Vaughn (Departed at 5:46PM).
ABSENT: Fran Langman.

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 Matthew Earls from the Northern Lakes Church located in Cumberland, Wisconsin.

PLEDGE OF ALLEGIANCE: Recited.

SPECIAL MATTERS AND ANNOUNCEMENTS (NON-ACTION ITEMS): Chaplain Cody Kargus spoke to the Board about the community goals of the Law Enforcement Foundation of Barron County and their new "Light Barron County Blue" program. Kargus also requested a moment of silence to honor the lives lost on September 11th, 2001. Chair Okey noted the Crash Responder Safety Week Proclamation was included in the packet. Administrator French announced an upcoming AI Data Center Seminar for County Board Supervisors and select County staff with potential dates for the seminar.

APPROVE AGENDA: Motion: (Bachowski/Cook) to approve. Carried with 27 Yes and 2 Absent (Langman & Schradle).

APPROVE MINUTES OF AUGUST 17, 2026 & AUGUST 31, 2026: Motion: (Gores/Olson) to approve both sets of minutes as presented. Carried with 27 Yes and 2 Absent (Langman & Schradle).

PUBLIC COMMENT: None at this time.

2026-23 RESOLUTION – BARRON COUNTY HEALTHY LAKES & RIVERS GRANT APPLICATION: Lakeshore Technician Brown reviewed the application for a DNR cost sharing grant and how the grant would be utilized. Discussion. **Motion: (Kusilek/Nelson)** to approve. Carried with 27 Yes and 2 Absent (Langman & Schradle).

2026-18 ORDINANCE – TO AMEND CHAPTER 42 – BARRON COUNTY PARKS & RECREATION ORDINANCE REGARDING ANIMALS KEPT OR GRAZING ON COUNTY PROPERTY: Motion: (Cook/Eby) to approve. Corporation Counsel Muench gave an overview of the request and the need for an

ordinance amendment. Corporation Counsel Muench also answered various questions from the Board. Carried with 27 Yes and 2 Absent (Langman & Schradle).

2026-19 ZONING ORDINANCE AMENDMENT – REZONING – TOWN OF PRAIRIE LAKE, OWNER PETER MIKKELSON: Motion: (Jenkins/Heller) to approve. Carried with 27 Yes and 2 Absent (Langman & Schradle).

2027 COUNTY BUDGET – FIRST DRAFT: Finance Director Drury reviewed the first draft of the County budget and answered questions from the Committee. Administrator French reviewed the potential increase in the County's 2027 health insurance program and answered questions from the Board. Discussion.

Supervisor Schradle arrived at 5:25PM.
Supervisor Vaughn departed the meeting at 5:46PM.

REPORT FROM COUNTY ADMINISTRATOR:

A. **FORWARD ANALYTICS: LOSING GROUND: NET NEW CONSTRUCTION AND INFLATION:** Administrator French included the analysis in the packet.

APPOINTMENTS

A. **ZONING COMMITTEE – APPOINT LOUIE 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: Motion: (Bachowski/Effertz)** to approve. Carried with 27 Yes and 2 Absent (Langman & Vaughn).

CLAIMS, PETITIONS & CORRESPONDENCE: None at this time.

SUGGESTIONS FOR FUTURE AGENDA ITEMS

A. Second Draft of 2027 County Budget & Current Fund Balances
B. AI Data Center Moratorium Ordinance
C. Presentation on Barron County Fair and Financials

NEXT MEETING DATE: Monday, October 19, 2026 at 5:00PM.

ADJOURNMENT: By Unanimous Consent at 5:50PM.

Respectfully Submitted,
Jessica Hodek, County Clerk

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

Barron County Fair Association
Budget Worksheet

09.15.2026

	Nov 1 2023 - Oct 31 2024 Actual	Nov 1 2024 - Oct 31 2025 Actual	2025 - 2026 Budget	Nov 1 2025 - Sept 15 2026 YTD	2026 - 2027 Budget
Revenue					
40000 ADMINISTRATIVE INCOME			5,000.00		
40105 Interest income	4,333.44	628.72		1,099.57	600.00
40107 DFI Refund		11.00			
40110 Patronage Dividend Income	200.55	246.87		219.58	220.00
40115 2022 State Grant	18,716.90				
40120 Secura Insurance Claim Proceeds	737,197.25	83,654.50		8,209.99	
40125 Fair Stock (Shares) Sold		20.00			
40126 Card Convenience Fees		371.73			
40130 GIFTS					
40132 Memorial Gifts	20.00				
Total for 40130 GIFTS	**20.00**	-		-	
40131 Donated Board Checks	2,176.80	1,876.80	1,500.00	1,178.80	1,500.00
Total for 40000 ADMINISTRATIVE INCOME	**762,644.94**	**86,809.62**	**6,500.00**	**10,707.94**	**2,320.00**
41000 FAIR ACTIVITY INCOME					
41100 Administrative					
41105 ATM Commission	813.75	803.75		695.00	800.00
41110 Redept Prior Yr Uncleared Chks	653.00	490.58			
41120 Carnival Contract Fee	15,150.00	16,752.00	16,000.00	12,400.00	16,000.00
Total for 41100 Administrative	**16,616.75**	**18,046.33**	**16,000.00**	**13,095.00**	**16,800.00**
41200 Unrestricted Donations		110.00	24,000.00		
41205 Sticker Campaign Income	2,125.00	1,375.00		1,200.00	1,200.00
41210 General Donations/Sponsorships	8,287.00	9,770.00		300.00	500.00
41215 Memorial Gifts Unrestricted	2,535.00				
Total for 41200 Unrestricted Donations	**12,947.00**	**11,255.00**	**24,000.00**	**1,500.00**	**1,700.00**
41300 Restricted Donations	9,382.75				
41305 General Restricted Donation Income	24,790.00	9,339.11		100.00	200.00
41310 Rice Lake Tourism	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
41323 Bike Give-A-Way - Fair	600.00	700.00			
41325 Harness Racing Donations		18,725.00	16,000.00	15,975.00	16,000.00
Total for 41300 Restricted Donations	**39,772.75**	**33,764.11**	**21,000.00**	**21,075.00**	**21,200.00**
41400 Advertisements			20,000.00		
41405 Fence Banner Income	13,500.00	14,650.00		15,150.00	13,000.00
41410 Grandstand Signs	500.00			2,000.00	2,000.00
41415 Event Sponsor		6,750.00		10,050.00	8,000.00
Total for 41400 Advertisements	**14,000.00**	**21,400.00**	**20,000.00**	**27,200.00**	**23,000.00**
41500 Aid					
41505 County and Other Gov't	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
41510 State	10,000.00	20,000.00	20,000.00	19,955.00	20,000.00
Total for 41500 Aid	**60,000.00**	**70,000.00**	**70,000.00**	**69,955.00**	**70,000.00**
41600 Fairest of the Fair	1,643.00	2,000.00	2,500.00		2,500.00
41605 Fairest Fundraisers		959.00			
Total for 41600 Fairest of the Fair	**1,643.00**	**2,959.00**	**2,500.00**	-	**2,500.00**
41700 Contest Entry Fee	8,450.00	10,115.00	10,000.00	10,395.00	10,500.00
41800 Space Rental			21,000.00		

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41810 Commercial Booth Rental	3,375.00	3,130.00		3,415.00	3,500.00
41815 Food Vendor Rental	6,050.00	5,700.00		7,800.00	8,000.00
41820 Crafter Space	1,350.00	700.00		275.00	300.00
41825 Table Rentals	30.00	125.00		10.00	10.00
41830 Building/Storage Rental		50.00			
41835 Food Vendor % of Sales	7,933.98	7,639.12		4,106.45	6,500.00
41840 Vender Electric Usage	1,950.00	2,300.00		2,000.00	2,000.00
41845 Outside Vendor - Fair	450.00	2,250.00		1,350.00	1,500.00
Total for 41800 Space Rental	**21,138.98**	**21,894.12**	**21,000.00**	**18,956.45**	**21,810.00**
41900 Camping fees	-		5,000.00		
41910 Camping Fee - Fair Week	6,025.00	5,325.00		6,935.00	7,000.00
Total for 41900 Camping fees	**6,025.00**	**5,325.00**	**5,000.00**	**6,935.00**	**7,000.00**
42000 Ticket Sales - Office		-	90,000.00	-	
42005 Adult Leaders Season @ 10.00	3,170.00	2,830.00		3,674.00	3,700.00
42010 Junior Entry Season Exhibitor @ 5.00	2,395.00	2,685.00		2,439.00	2,500.00
42015 Open Class Season Exhibitor @ 10.00	2,950.00	2,570.00		2,670.00	2,700.00
42020 Vendor/Workers Season Tickets @ 10.00	3,610.00	1,460.00		2,050.00	2,200.00
42030 Manufacturing Tickets	16,850.00	9,750.00		14,750.00	15,500.00
42035 Halter Fee - Fair	160.00	115.00			
42036 Hitch Fee - Fair	210.00	190.00			
42037 Youth Hitching Fee - Fair	15.00	10.00			
42038 Fair Pre-Paid Meals		200.00			
Total for 42000 Ticket Sales - Office	**29,360.00**	**19,810.00**		**25,583.00**	**26,600.00**
42100 Ticket Sales - Booths					
42100-1 Ticket Sales-Credit Card					
42105 Adult Season @ 20.00	6,000.00	6,080.00		4,220.00	5,500.00
42110 Youth Season @ 10.00	910.00	1,100.00		530.00	1,000.00
42115 Adult Daily @ 6.00	52,998.00	52,932.00		39,528.00	50,000.00
42120 Youth Daily @ 3.00	6,711.00	5,967.00		4,992.00	6,000.00
42125 Senior Tickets @ 4.00	2,116.00	2,360.00		1,304.00	2,000.00
Total for 42100 Ticket Sales - Booths	**68,735.00**	**68,439.00**	**90,000.00**	**50,574.00**	**64,500.00**
42200 Ticket Sales - Grandstand			50,000.00		
42205 Wednesday Grandstand	1,970.00				2,000.00
42210 Thursday Grandstand	2,095.00	2,435.00			2,000.00
42215 Friday Grandstand	22,915.00	23,200.00		20,085.00	22,000.00
42220 Saturday Grandstand	23,650.00	25,820.00		20,500.00	23,000.00
42230 Pre-Sold Grandstand Tickets		175.00			
Total for 42200 Ticket Sales - Grandstand	**50,630.00**	**51,630.00**	**50,000.00**	**40,585.00**	**49,000.00**
42300 Fair Operated Concessions			20,000.00		
42305 Beer Garden Sales	20,084.59	20,023.00		16,633.25	20,000.00
42310 Event Program Sales	886.00	980.00		602.00	900.00
42320 50-50 Sales		790.00			
Total for 42300 Fair Operated Concessions	**20,970.59**	**21,793.00**	**20,000.00**	**17,235.25**	**20,900.00**
42500 Gift Income Received					
42505 Milk Sold		641.99			500.00

Barron County Fair Association
Budget Worksheet

09.15.2026

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Total for 42500 Gift Income Received	**-**	**641.99**	**-**	**-**	**500.00**
42600 Other Income					
42605 Refunds				30.00	
42615 Miscellaneous Income	331.00	0.54		173.16	
Total for 42600 Other Income	**331.00**	**0.54**	**-**	**203.16**	**-**
42700 Fair Logo Clothing Sales	175.00				
42705 Fair Logo Hoodshirts	85.00	35.00			
Total for 42700 Fair Logo Clothing Sales	**260.00**	**35.00**		**-**	
Total for 41000 FAIR ACTIVITY INCOME	**350,880.07**	**357,108.09**	**349,500.00**	**303,291.86**	**336,010.00**
43000 NON-FAIR ACTIVITY INCOME					
43100 Administrative (Non-Fair)					
43110 Other Administrative	8,215.94				
Total for 43100 Administrative (Non-Fair)	**8,215.94**	**-**	**-**	**-**	**-**
43300 Restricted Donations (Non-Fair)		62,609.50			
43310 Rice Lake Tourism - Non-Fair	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
43320 Restricted Donation/Sponsor - Non Fair	66,128.07	8,610.00		10,313.00	10,000.00
Total for 43300 Restricted Donations (Non-Fair)	**71,128.07**	**76,219.50**	**5,000.00**	**15,313.00**	**15,000.00**
43800 Space Rental (Non-Fair)					
43805 Harness Stall Rent	37,872.00	34,297.50	25,000.00	14,955.00	14,000.00
43810 Commercial Booth Rental	550.00				
43820 Crafter Space	290.00				
43825 Table Rental	140.00				
43830 Building/Storage Rental	16,400.00	30,535.00	25,000.00	14,400.00	25,000.00
43835 Food Vendor % Sales	2,409.95	1,306.33			1,500.00
43856 Fairgrounds Rental - Non-Fair	3,150.00			1,650.00	2,000.00
43857 Fairgrounds Rental- Rodeo		10,000.00			
Total for 43800 Space Rental (Non-Fair)	**60,811.95**	**76,138.83**	**50,000.00**	**31,005.00**	**42,500.00**
43900 Camping (Non-Fair)	240.00				
44300 Non-Fair Operated Concessions	301.75		10,000.00		
44305 Beer Garden Sales	13,312.00	7,428.60			4,000.00
44320 50/50 Sales - Non-Fair	3,375.00	2,245.00			
Total for 44300 Non-Fair Operated Concessions	**16,988.75**	**9,673.60**	**10,000.00**	**-**	**4,000.00**
44600 Other Income (Non-Fair)	15,685.00				
Total for 43000 NON-FAIR ACTIVITY INCOME	**173,069.71**	**162,031.93**	**65,000.00**	**46,318.00**	**61,500.00**
49999 Unrecorded Income Transactions		-			
Services		-		-	
Total for Revenue	**1,286,594.72**	**605,949.64**	**421,000.00**	**360,317.80**	**399,830.00**
Gross Profit	**1,286,594.72**	**605,949.64**	**421,000.00**	**360,317.80**	**399,830.00**
Expenditures					
60000 ADMINISTRATIVE EXPENSES			30,000.00		
60100 Office Expenses		1,734.51			
60110 Postage/Box Rental	420.96	1,298.64		1,562.65	500.00
60120 Licenses/Permits/Subscrip.	629.99	190.00		171.00	170.00
60130 Printer/Copy Paper	169.94				
60140 Printer Ink Cartridges/Toner	505.64	138.11		148.64	150.00

Barron County Fair Association
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09.15.2026

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60150 QuickBooks Online Mthly Costs	2,062.56	1,085.15		1,993.00	2,000.00
60155 QuickBooks Payroll Fees	547.04	1,481.00		726.00	800.00
60160 Talech Monthly Fees	2,097.40	652.05		(320.70)	500.00
60165 Poynt Equipment Rental	981.21	1,350.46		158.30	1,000.00
60170 RE Taxes-Lake District	5.00	5.00		5.00	5.00
60175 Computer Maintenance/Repair	331.73				
60180 2022 State Grant	-				
60185 General Office Supplies	1,752.32	2,559.52		3,181.73	3,000.00
Total for 60100 Office Expenses	**9,503.79**	**10,494.44**	**30,000.00**	**7,625.62**	**8,125.00**
60200 Utilities			25,000.00		
60210 Electrical	11,316.02	11,045.58		10,090.42	11,000.00
60220 Water/Sewer	5,941.86	5,237.91		3,605.06	5,500.00
60230 Internet/Phone	1,576.79	2,120.26		2,516.80	2,500.00
60240 Street Light Cost Recovery	3,505.92			3,505.92	4,400.00
60245 Storm Water Utility Fee	4,645.92			4,872.48	5,100.00
Total for 60200 Utilities	**26,986.51**	**18,403.75**	**25,000.00**	**24,590.68**	**28,500.00**
60300 Insurance			28,000.00		
60301 Commercial Protection Plan	20,646.00	23,939.32		27,364.49	28,000.00
60302 Business Umbrella Liability	1,257.00	1,428.12			
60303 Commercial Auto Insurance	995.00	1,033.56			
60304 Audit Premium	1,618.00				
60310 Rain Insurance	3,566.00	3,566.00		4,210.00	4,500.00
60320 Worker's Compensation Insurance	1,640.00	1,315.00		37.00	1,300.00
60350 Other	-	-		639.00	300.00
Total for 60300 Insurance	**29,722.00**	**31,282.00**	**28,000.00**	**32,250.49**	**34,100.00**
60400 Professional Fees					
60410 Accountant/Review/Taxes	1,870.70	1,866.64		1,213.24	2,000.00
60440 Association & Membership Dues	900.00	925.00		880.00	880.00
Total for 60400 Professional Fees	**2,770.70**	**2,791.64**	**-**	**2,093.24**	**2,880.00**
60500 Bank/POS Fees		226.90			
60510 Merchant Service CC Fees	1,446.43	1,751.37		1,383.99	1,500.00
60550 Other Bank Fees	42.55			50.89	50.00
Total for 60500 Bank/POS Fees	**1,488.98**	**1,978.27**	**-**	**1,434.88**	**1,550.00**
60600 Salaries & Cost for Service - Admin					
60603 Employee Meeting Fees	289.60	256.80		225.60	226.00
Total for 60600 Salaries & Cost for Service - Admin	**289.60**	**256.80**	**-**	**225.60**	**226.00**
60625 Officers Salaries & Expenses					
60627 Officers Monthly Expense Pay	2,400.00				
60628 Officers Meeting Fee	1,004.40	1,042.40	3,000.00	1,232.80	1,250.00
Total for 60625 Officers Salaries & Expenses	**3,404.40**	**1,042.40**	**3,000.00**	**1,232.80**	**1,250.00**
60675 Directors Meeting Fees	2,080.40	1,884.00		1,503.20	1,500.00
Total for 60000 ADMINISTRATIVE EXPENSES	**76,246.38**	**68,133.30**	**86,000.00**	**70,956.51**	**78,131.00**
60680 Payroll Expenses					
60682 Wages	41,179.13	3,470.61	50,000.00	-	
60682-1 Salaries		19,000.00	19,000.00	21,075.02	21,000.00

Barron County Fair Association
Budget Worksheet

09.15.2026

	Nov 1 2023 - Oct 31 2024 Actual	Nov 1 2024 - Oct 31 2025 Actual	2025 - 2026 Budget	Nov 1 2025 - Sept 15 2026 YTD	2026 - 2027 Budget
60682-2 Office/Ticket Sellers		5,667.36		4,106.16	5,500.00
60682-3 Maintenance/Grounds		24,340.00		23,964.46	24,000.00
Total for 60682 Wages	**41,179.13**	**52,477.97**	**69,000.00**	**49,145.64**	**50,500.00**
60685 Employer Payroll Taxes	3,302.58	-			
60685-1 Social Security Tax Employer		3,576.18		3,047.04	3,600.00
60685-2 Medicare Tax Employer		836.37		712.63	900.00
60685-3 WI Unemployment Insurance		159.21		58.97	160.00
Total for 60685 Employer Payroll Taxes	**3,302.58**	**4,571.76**	**-**	**3,818.64**	**4,660.00**
Maintenance/Grounds		5,202.50		-	
WI SUI Employer		-		0.01	
Total for Taxes	**-**	**-**		**0.01**	
Total for 60680 Payroll Expenses	**44,481.71**	**62,252.23**	**69,000.00**	**52,964.29**	**55,160.00**
60700 Admin Exp - Misc.					
60760 Meal Expenses		49.49			
60761 Gifts & Donation Expenses		114.44			
Total for 60700 Admin Exp - Misc.	**-**	**163.93**	**-**	**-**	**-**
61000 FAIR ACTIVITY EXPENSES					
61100 Office Expense		945.33			
61110 Rain Insurance Costs	-				
61120 Premiums Paid Out	26,261.00	25,650.00	25,000.00	24,409.75	26,000.00
61130 Refunds Paid Out				35.00	
61150 Mailings & Postage	1,011.14	73.00			
61155 Software Expenses	5,164.00	7,304.69		5,218.39	5,200.00
61160 Armband Expenses	846.63	2,072.57			
Total for 61100 Office Expense	**33,282.77**	**36,045.59**	**25,000.00**	**29,663.14**	**31,200.00**
61200 Printing Costs			3,500.00		
61210 Fair Premium Book	1,101.00			1,191.49	1,200.00
61230 Advanced Passes		136.00		248.00	250.00
61240 Manufacturing Tickets	356.00			306.00	306.00
61242 Fair Related Printings		617.84		397.75	1,200.00
61243 Harness Racing Printing		865.00		888.00	600.00
61250 Other Printing Expenses	985.08	-		26.00	
Total for 61200 Printing Costs	**2,442.08**	**1,618.84**	**3,500.00**	**3,057.24**	**3,556.00**
61300 Advertising Expense		-	25,000.00		
61310 Newspaper	7,500.10	3,982.75		4,459.40	4,500.00
61315 Radio	7,223.45	8,452.80		4,624.89	5,000.00
61320 Social Media	203.41	1,679.01		1,849.80	1,800.00
61325 Billboard/Signs	660.00	4,612.00		3,085.00	3,800.00
61330 Highway Signs	5,180.00			3,750.00	3,750.00
61335 Fence Banner Expenses	420.00	2,149.00	2,000.00	1,032.00	1,000.00
61340 Grandstand Signs	2,816.00	704.00		1,112.00	2,000.00
61350 Sticker Campaign Expenses	789.00	420.00		420.00	420.00
61355 Promotions & Giveaways	6,574.08	3,258.00		66.00	
61360 Fair Posters		2,064.94		410.00	400.00
61370 County Maps				1,947.00	

Barron County Fair Association
Budget Worksheet

	Nov 1 2023 - Oct 31 2024 Actual	Nov 1 2024 - Oct 31 2025 Actual	2025 - 2026 Budget	Nov 1 2025 - Sept 15 2026 YTD	2026 - 2027 Budget
Total for 61300 Advertising Expense	**31,366.04**	**27,322.50**	**27,000.00**	**22,756.09**	**22,670.00**
61400 Ribbons & Trophies			7,000.00		
61410 Ribbons & Trophies	2,408.54	6,892.53		7,577.60	6,000.00
61420 Entry Tags	3,286.14	492.75			
61430 Small Animal Trophies	197.56			170.00	150.00
Total for 61400 Ribbons & Trophies	**5,892.24**	**7,385.28**	**7,000.00**	**7,747.60**	**6,150.00**
61500 Judging Expenses		1,068.00	8,500.00		
61510 Judges Fees	6,920.60	6,615.15		5,556.50	6,000.00
61520 Judges Hotel Rooms	544.71	679.50		834.80	900.00
Total for 61500 Judging Expenses	**7,465.31**	**8,362.65**	**8,500.00**	**6,391.30**	**6,900.00**
61530 Educational/Ag Adventure				1,278.08	1,000.00
61600 Equipment Rental		1,250.00	12,000.00		1,000.00
61610 Porta Potties/Hand Washing	4,300.00	4,300.00			5,000.00
61630 Tent Rental Fees	3,229.00	3,379.00		2,636.00	2,500.00
61640 Sound System Rental	5,574.00	3,665.00			
Total for 61600 Equipment Rental	**13,103.00**	**12,594.00**	**12,000.00**	**2,636.00**	**8,500.00**
61700 Training & Meetings - Fair					
61710 District Meetings	227.40	156.30		140.97	140.00
61715 Convention Registration		530.00		60.00	400.00
61720 Convention Lodging & Incidental	3,068.61	1,773.00		2,753.07	2,700.00
61725 Workshops/Other Meetings		120.00			
61730 Hotel /Room Expenses	3,418.17	5,078.30		3,619.60	3,600.00
61740 Superintendent's Picnic	356.11	596.16			
61745 Annual Meeting Expenses	226.86				
61750 Other Meeting/Training Expenses	256.40				
Total for 61700 Training & Meetings - Fair	**7,553.55**	**8,253.76**	**-**	**6,573.64**	**6,840.00**
61800 Animal Exhibit Costs	3,888.40				
61900 Disposal Fees					
61910 Waste Service Costs	384.74	11.17			
61920 Dumpster/Garbage Fees	11,554.87	5,010.02		6,095.00	6,000.00
61930 Manure Hauling/Disposal	1,049.93				
Total for 61900 Disposal Fees	**12,989.54**	**5,021.19**	**-**	**6,095.00**	**6,000.00**
62000 Merchandise For Resale					
62010 Clothing Purchases	2,382.50			2,841.00	2,800.00
Total for 62000 Merchandise For Resale	**2,382.50**	**-**	**-**	**2,841.00**	**2,800.00**
62100 Fair Operated Concessions			10,000.00		
62110 Beer Garden Expense	5,866.94	5,066.62		3,808.44	4,000.00
62120 Soda & Other	3,629.96	2,089.50		595.59	600.00
Total for 62100 Fair Operated Concessions	**9,496.90**	**7,156.12**	**10,000.00**	**4,404.03**	**4,600.00**
62200 Sales Tax		508.49	4,000.00		4,000.00
62210 Grandstand Sales Tax	2,619.47	2,808.80			
62220 Camping Fees Sales Tax	312.10	252.47			
62230 Beer Sales Tax	1,039.10	1,092.90			
Total for 62200 Sales Tax	**3,970.67**	**4,662.66**	**4,000.00**	**-**	**4,000.00**
62400 Acts/Entertainment	25,509.19	19,686.19	40,000.00	15,010.00	25,000.00

Barron County Fair Association
Budget Worksheet

09.15.2026

	Nov 1 2023 - Oct 31 2024 Actual	Nov 1 2024 - Oct 31 2025 Actual	2025 - 2026 Budget	Nov 1 2025 - Sept 15 2026 YTD	2026 - 2027 Budget
62425 Dairy	4,650.00				
62450 Fairest of the Fair Expense	2,630.50	1,485.37	3,000.00	2,596.52	3,000.00
62525 Winner Payouts - (Purse)	53,670.00	33,275.00	34,000.00	45,675.00	34,000.00
62550 Starting Gate	600.00	600.00		250.00	250.00
62575 Clerk of Course	125.00	125.00		100.00	100.00
62580 Race Officials				820.00	820.00
62600 Programs & Tickets	1,222.00				
62625 Eliminator Costs	3,000.00	3,100.00		3,450.00	3,450.00
62650 Announcing Expenses	1,200.00	625.00		625.00	625.00
62700 Fair Event Expense	6,243.43	9,096.30		875.00	875.00
62725 Fair Expenses - Miscellaneous	1,009.41	525.00	3,000.00	115.00	
62730 Fair Expenses - 150th Anniversary					4,803.00
62760 Meal Expenses - Fair	328.01	374.36		868.23	500.00
62761 Gifts & Donation Exp. - Fair	1,456.36	2,717.80			
Total for 62725 Fair Expenses - Miscellaneous	**2,793.78**	**3,617.16**	**3,000.00**	**983.23**	**500.00**
Total for 61000 FAIR ACTIVITY EXPENSES	**235,476.90**	**190,032.61**	**177,000.00**	**163,827.87**	**177,639.00**
63000 NON-FAIR ACTIVITY EXPENSES			8,000.00		
63100 Office Expense - Non-Fair		11.75			
63110 Rain Insurance Costs	928.00	1,392.00			
63120 permit		25.00			
Total for 63100 Office Expense - Non-Fair	**928.00**	**1,428.75**	-	-	-
63300 Advertising Expense - Non-Fair					
63310 Newspaper	448.00				
63315 Radio	2,058.70	200.00			
63325 Billboard/Signs	6.35	4,200.00			
63330 Highway Signs	4,775.00			3,750.00	3,750.00
Total for 63300 Advertising Expense - Non-Fair	**7,288.05**	**4,400.00**	-	**3,750.00**	**3,750.00**
63600 Equipment Rental - Non-Fair					
63610 Porta Potties/Hand Washing	2,000.00	3,200.00		2,935.02	2,000.00
63630 Tent Rental Fees		690.19			
Total for 63600 Equipment Rental - Non-Fair	**2,000.00**	**3,890.19**	-	**2,935.02**	**2,000.00**
63800 Grounds Supplies - Non-Fair					
63810 Labor Hrs & Equipment		1,386.44			
Total for 63800 Grounds Supplies - Non-Fair	-	**1,386.44**	-	-	-
63900 Disposal Fees - Non-Fair					
63920 Dumpster/Garbage Fees	661.95	1,815.52			
Total for 63900 Disposal Fees - Non-Fair	**661.95**	**1,815.52**	-	-	-
64000 Merchandise For Resale - Non-Fair					
64010 Clothing Purchases	2,510.72	2,458.58		4,193.70	4,000.00
Total for 64000 Merchandise For Resale - Non-Fair	**2,510.72**	**2,458.58**	-	**4,193.70**	**4,000.00**
64100 Non-Fair Operated Concessions					
64110 Beer Garden Expense	2,908.94	3,314.26			1,500.00
64120 Soda & Other	1,821.63			276.94	350.00
Total for 64100 Non-Fair Operated Concessions	**4,730.57**	**3,314.26**	-	**276.94**	**1,850.00**
64200 Non-Fair Sales Tax		109.17			

Barron County Fair Association
Budget Worksheet

09.15.2026

	Nov 1 2023 - Oct 31 2024 Actual	Nov 1 2024 - Oct 31 2025 Actual	2025 - 2026 Budget	Nov 1 2025 - Sept 15 2026 YTD	2026 - 2027 Budget
64230 Beer Sales Tax	673.99	398.57			300.00
Total for 64200 Non-Fair Sales Tax	**673.99**	**507.74**	**-**	**-**	**300.00**
64400 Acts/Entertainment - Non-Fair	5,023.05	1,100.00			2,000.00
64750 Other Event Expenses - Non-Fair		400.00			
64760 Meal Expenses - Non-Fair	24.95				
64761 Gifts & Donation Exp. - Non-Fair		65.00		120.00	
Total for 64750 Other Event Expenses - Non-Fair	**24.95**	**465.00**	**-**	**120.00**	**-**
64800 Charity Truck Show Start Up Costs	2,797.90				
64825 Charity Truck Show Distributions	65,000.00	70,000.00			
Total for 63000 NON-FAIR ACTIVITY EXPENSES	**91,639.18**	**90,766.48**	**8,000.00**	**11,275.66**	**13,900.00**
64803 Charity Truck Show Expense - Various	4,136.40	1,531.48		2,979.55	3,000.00
65000 GROUNDS & MAINTENANCE EXPENSES		195.90	70,000.00	3,732.36	
65100 Fuel & Lube					
65110 Gasoline/Diesel	1,727.61	2,409.75		1,587.10	2,000.00
65115 Propane	1,570.49	1,283.91		1,033.53	1,000.00
65120 Oil, Grease, Filters, Etc.		284.50			
Total for 65100 Fuel & Lube	**3,298.10**	**3,978.16**	**-**	**2,620.63**	**3,000.00**
65150 Miscellaneous Hardware Supplies		1,840.34		1,385.75	1,500.00
65160 Keys, Locks, Security	330.85	376.50			
65165 Miscellaneous Hardware/Fasteners	373.75	1,034.84		3,732.61	3,000.00
Total for 65150 Miscellaneous Hardware Supplies	**704.60**	**3,251.68**	**-**	**5,118.36**	**4,500.00**
65200 Tools & Equipment					
65210 Power & Hand Tools	384.41			579.65	500.00
65215 Other Tools & Equipment	3,045.75			1,428.90	1,200.00
Total for 65200 Tools & Equipment	**3,430.16**	**-**	**-**	**2,008.55**	**1,700.00**
65250 Electrical Equipment				23,148.24	15,000.00
65260 Electrical Wire	200.47				
65265 Light Bulbs	2,432.68				
65270 Other Electrical Materials	2,728.85				
Total for 65250 Electrical Equipment	**5,362.00**	**-**	**-**	**23,148.24**	**15,000.00**
65300 Building Materials					
65310 Lumber	69.76	2,381.20			2,000.00
65315 Paint/Paint Supplies	330.07			3,407.40	2,500.00
65320 Other Building Materials	2,269.64	1,935.00		1,304.95	1,000.00
Total for 65300 Building Materials	**2,669.47**	**4,316.20**	**-**	**4,712.35**	**5,500.00**
65350 Water/Plumbing Supplies	1,720.63			135.03	
65360 Water Line/Pipe	281.02				500.00
65365 Other Water Supplies	707.12			7.16	
Total for 65350 Water/Plumbing Supplies	**2,708.77**	**-**	**-**	**142.19**	**500.00**
65400 Fencing Supplies/Materials	487.26	581.70			
65410 Fence Materials		873.91		75.90	100.00
Total for 65400 Fencing Supplies/Materials	**487.26**	**1,455.61**	**-**	**75.90**	**100.00**
65450 PA System Maintenance	0.42				
65460 Fair-Owned PA Systems	154.34	1,943.33			200.00
Total for 65450 PA System Maintenance	**154.76**	**1,943.33**	**-**	**-**	**200.00**

Barron County Fair Association
Budget Worksheet

	Nov 1 2023 - Oct 31 2024 Actual	Nov 1 2024 - Oct 31 2025 Actual	2025 - 2026 Budget	Nov 1 2025 - Sept 15 2026 YTD	2026 - 2027 Budget
65500 Machine & Vehicle Maintenance/Repair	176.53	126.60		141.37	5,000.00
65510 Skid Steer	1,381.57				
65520 Zero-Turn Mower	466.66				
Total for 65500 Machine & Vehicle Maintenance/Repair	**2,024.76**	**126.60**	**-**	**141.37**	**5,000.00**
65550 Equipment/Tool Rental				1,549.44	1,000.00
65555 Buildings Maintenance/Repair	13,365.60	90,545.22		27,333.28	10,000.00
65560 Annual Pest Control/Fire Inspection, Etc.	1,097.01	1,011.69		3,868.93	4,000.00
65565 Grounds Maintenance	5,050.00	4,618.33		4,499.85	4,000.00
65566 Asphalt, Dirt, Topsoil	10,673.13	3,498.08		490.00	500.00
65567 Equipment Hours/Labor	8,568.23	6,150.00		4,217.50	2,000.00
Total for 65565 Grounds Maintenance	**24,291.36**	**14,266.41**	**-**	**9,207.35**	**6,500.00**
65570 Paper Supplies & Cleaners	2,780.70	3,046.30			
65571 Paper Products & Bath Supplies	81.81				3,000.00
Total for 65570 Paper Supplies & Cleaners	**2,862.51**	**3,046.30**	**-**	**-**	**3,000.00**
Total for 65000 GROUNDS & MAINTENANCE EXPENSES	**62,456.36**	**124,137.10**	**70,000.00**	**83,658.95**	**60,000.00**
66900 Reconciliation Discrepancies	0.05				
68100 Depreciation	50,272.49	60,456.05			
Reimbursements		498.59			
Loan Repayment			11,000.00		12,000.00
Total for Expenditures	**564,709.47**	**597,971.77**	**421,000.00**	**385,662.83**	**399,830.00**
Net Operating Revenue	**721,885.25**	**7,977.87**	**-**	**(25,345.03)**	**-**

Barron County Fair Association

Statement of Financial Position
As of Sep 30, 2026

	TOTAL	
	As of Sep 30, 2026	As of Sep 30, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
11120 CCF Checking 58706	71,648.14	81,779.83
11125 CCF Money Market 58718	1,263.24	80,459.55
11156 Bank Certificate of Deposit 9862	15,000.00	
Total for Bank Accounts	**$87,911.38**	**$162,239.38**
Other Current Assets		
QuickBooks Tax Holding Account	1,091.87	
Total for Other Current Assets	**$1,091.87**	
Total for Current Assets	**$89,003.25**	**$162,239.38**
Fixed Assets		
11400 Land	48,663.00	48,663.00
11401 Grounds Improvements	296,829.39	296,829.39
11420 Buildings	1,270,887.59	1,270,887.59
11421 Bldgs/Bldg Imprmnts (Post 1985)	1,508,372.69	1,508,372.69
11422 Fixtures/Furniture/Equipment	153,309.78	148,020.18
11425 Accumulated Depreciation	-462,414.17	-401,958.12
Total for Fixed Assets	**$2,815,648.28**	**$2,870,814.73**
Total for Assets	**$2,904,651.53**	**$3,033,054.11**
Liabilities and Equity		
Liabilities		
Current Liabilities		
Credit Cards		
22130 Elan CC Master 5909	-$31,143.13	-$28,084.42
22131 Elan CC Jacque 4402	2,281.56	4,692.33
22132 Elan CC Kevin 3258	28,820.66	15,828.46
22133 Elan CC Patty 0146 (deleted)	0.00	70.99
22134 Elan CC Scott 8388	120.19	8,598.46
22135 Elan CC Deb 5805	908.84	
Total for 22130 Elan CC Master 5909	**$988.12**	**$1,105.82**
Total for Credit Cards	**$988.12**	**$1,105.82**
Other Current Liabilities		
22100 Payroll Liabilities	$0.00	$0.01
Federal Taxes (941/943/944)	211.38	0.00
WI Income Tax	834.39	0.00
WI SUI Employer	33.26	-12.85
Total for 22100 Payroll Liabilities	**$1,079.03**	**-$12.84**
22150 Event Deposits	5,000.45	2,797.90
22203 Current Maturity Long-Term Debt	11,111.11	11,111.11
Total for Other Current Liabilities	**$17,190.59**	**$13,896.17**
Total for Current Liabilities	**$18,178.71**	**$15,001.99**

Barron County Fair Association

Statement of Financial Position
As of Sep 30, 2026

	TOTAL	
	As of Sep 30, 2026	As of Sep 30, 2025 (PY)
Long-term Liabilities		
22410 Construction Loans	136,111.13	147,222.24
Total for Long-term Liabilities	**$136,111.13**	**$147,222.24**
Total for Liabilities	**$154,289.84**	**$162,224.23**
Equity		
33000 Opening Bal Equity	3,384.80	3,384.80
33100 Capital Stock Outstanding	5,000.00	5,000.00
33200 Reappraisal Surplus	118,582.83	118,582.83
33300 Surplus	1,002,963.00	1,002,963.00
33400 PPP Loan Forgiveness	10,200.00	10,200.00
11110 Retained Earnings	1,572,887.00	1,577,296.42
Net Revenue	37,344.06	153,402.83
Total for Equity	**$2,750,361.69**	**$2,870,829.88**
Total for Liabilities and Equity	**$2,904,651.53**	**$3,033,054.11**

Barron County Fair Association

Statement of Activity Comparison - YTD
November, 2025-September, 2026

	TOTAL	
	Nov 1 2025 - Sep 30 2026	Nov 1 2024 - Sep 30 2025 (PY YTD)
Revenue		
40000 ADMINISTRATIVE INCOME		
40105 Interest Income	1,107.24	554.94
40110 Patronage Dividend Income	219.58	246.87
40120 Secura Insurance Claim Proceeds	8,209.99	
40125 Fair Stock (Shares) Sold		20.00
40126 Card Convenience Fees		371.73
40131 Donated Board Checks	1,345.60	1,358.40
Total for 40000 ADMINISTRATIVE INCOME	**$10,882.41**	**$2,551.94**
41000 FAIR ACTIVITY INCOME		
41100 Administrative		
41105 ATM Commission	695.00	803.75
41110 Redept Prior Yr Uncleared Chks		490.58
41120 Carnival Contract Fee	12,400.00	16,752.00
Total for 41100 Administrative	**$13,095.00**	**$18,046.33**
41200 Unrestricted Donations		$110.00
41205 Sticker Campaign Income	1,200.00	1,375.00
41210 General Donations/Sponsorships	300.00	9,770.00
Total for 41200 Unrestricted Donations	**$1,500.00**	**$11,255.00**
41300 Restricted Donations		$2,789.36
41305 General Restricted Donation Income	100.00	6,549.75
41310 Rice Lake Tourism	5,000.00	5,000.00
41323 Bike Give-A-Way - Fair		700.00
41325 Harness Racing Donations	15,975.00	16,775.00
Total for 41300 Restricted Donations	**$21,075.00**	**$31,814.11**
41400 Advertisements		
41405 Fence Banner Income	15,150.00	14,650.00
41410 Grandstand Signs	2,000.00	
41415 Event Sponsor	10,300.00	6,750.00
Total for 41400 Advertisements	**$27,450.00**	**$21,400.00**
41500 Aid		
41505 County and Other Gov't	50,000.00	50,000.00
41510 State	19,955.00	20,000.00
Total for 41500 Aid	**$69,955.00**	**$70,000.00**
41600 Fairest of the Fair		$2,000.00
41605 Fairest Fundraisers	1,256.00	959.00
Total for 41600 Fairest of the Fair	**$1,256.00**	**$2,959.00**

Barron County Fair Association
Statement of Activity Comparison - YTD
November, 2025-September, 2026

	TOTAL	
	Nov 1 2025 - Sep 30 2026	Nov 1 2024 - Sep 30 2025 (PY YTD)
41700 Contest Entry Fee	10,395.00	10,080.00
41800 Space Rental		
41810 Commercial Booth Rental	3,415.00	3,130.00
41815 Food Vendor Rental	7,800.00	5,700.00
41820 Crafter Space	275.00	700.00
41825 Table Rentals	10.00	125.00
41830 Building/Storage Rental		50.00
41835 Food Vendor % of Sales	4,106.45	7,639.12
41840 Vender Electric Usage	2,000.00	2,300.00
41845 Outside Vendor - Fair	1,350.00	2,250.00
Total for 41800 Space Rental	**$18,956.45**	**$21,894.12**
41900 Camping fees		
41910 Camping Fee - Fair Week	7,185.00	5,325.00
Total for 41900 Camping fees	**$7,185.00**	**$5,325.00**
42000 Ticket Sales - Office		
42005 Adult Leaders Season @ 10.00	3,674.00	2,830.00
42010 Junior Entry Season Exhibitor @ 5.00	2,439.00	2,320.00
42015 Open Class Season Exhibitor @ 10.00	2,670.00	2,570.00
42020 Vendor/Workers Season Tickets @ 10.00	2,050.00	1,460.00
42030 Manufacturing Tickets	14,750.00	9,750.00
42035 Halter Fee - Fair		115.00
42036 Hitch Fee - Fair		190.00
42037 Youth Hitching Fee - Fair		10.00
42038 Fair Pre-Paid Meals		200.00
Total for 42000 Ticket Sales - Office	**$25,583.00**	**$19,445.00**
42100 Ticket Sales - Booths		
42105 Adult Season @ 20.00	4,220.00	6,080.00
42110 Youth Season @ 10.00	530.00	1,100.00
42115 Adult Daily @ 6.00	39,528.00	52,932.00
42120 Youth Daily @ 3.00	4,992.00	5,967.00
42125 Senior Tickets @ 4.00	1,304.00	2,360.00
Total for 42100 Ticket Sales - Booths	**$50,574.00**	**$68,439.00**
42200 Ticket Sales - Grandstand		
42210 Thursday Grandstand		2,435.00
42215 Friday Grandstand	20,085.00	23,200.00
42220 Saturday Grandstand	20,500.00	25,820.00
42230 Pre-Sold Grandstand Tickets		175.00
Total for 42200 Ticket Sales - Grandstand	**$40,585.00**	**$51,630.00**

Barron County Fair Association
Statement of Activity Comparison - YTD
November, 2025-September, 2026

	TOTAL	
	Nov 1 2025 - Sep 30 2026	Nov 1 2024 - Sep 30 2025 (PY YTD)
42300 Fair Operated Concessions		
42305 Beer Garden Sales	17,133.25	20,023.00
42310 Event Program Sales	602.00	980.00
42320 50-50 Sales		790.00
Total for 42300 Fair Operated Concessions	**$17,735.25**	**$21,793.00**
42500 Gift Income Received		
42505 Milk Sold	463.57	641.99
Total for 42500 Gift Income Received	**$463.57**	**$641.99**
42600 Other Income		
42605 Refunds	30.00	
42615 Miscellaneous Income	173.16	0.54
Total for 42600 Other Income	**$203.16**	**$0.54**
42700 Fair Logo Clothing Sales		
42705 Fair Logo Hoodshirts		35.00
Total for 42700 Fair Logo Clothing Sales		**$35.00**
Total for 41000 FAIR ACTIVITY INCOME	**$306,011.43**	**$354,758.09**
43000 NON-FAIR ACTIVITY INCOME		
43300 Restricted Donations (Non-Fair)		$59,509.50
43305 Charity Truck Show - Non-Fair	65,154.00	
43310 Rice Lake Tourism - Non-Fair	5,000.00	5,000.00
43320 Restricted Donation/Sponsor - Non Fair	10,313.00	8,610.00
Total for 43300 Restricted Donations (Non-Fair)	**$80,467.00**	**$73,119.50**
43800 Space Rental (Non-Fair)		
43805 Harness Stall Rent	19,849.00	25,970.50
43830 Building/Storage Rental	14,400.00	28,735.00
43835 Food Vendor % Sales	1,139.32	393.15
43851 Friday Tractor Only Space - Truck Show	250.00	
43856 Fairgrounds Rental - Non-Fair	1,650.00	
43857 Fairgrounds Rental- Rodeo		10,000.00
Total for 43800 Space Rental (Non-Fair)	**$37,288.32**	**$65,098.65**
44300 Non-Fair Operated Concessions		
44305 Beer Garden Sales	7,856.75	7,428.60
44320 50/50 Sales - Non-Fair	1,589.00	2,245.00
Total for 44300 Non-Fair Operated Concessions	**$9,445.75**	**$9,673.60**
Total for 43000 NON-FAIR ACTIVITY INCOME	**$127,201.07**	**$147,891.75**
Total for Revenue	**$444,094.91**	**$505,201.78**
Gross Profit	**$444,094.91**	**$505,201.78**

Barron County Fair Association
Statement of Activity Comparison - YTD
November, 2025-September, 2026

	TOTAL	
	Nov 1 2025 - Sep 30 2026	Nov 1 2024 - Sep 30 2025 (PY YTD)
Expenditures		
60000 ADMINISTRATIVE EXPENSES		
60100 Office Expenses		$1,734.51
60110 Postage/Box Rental	1,562.65	1,054.64
60120 Licenses/Permits/Subscrip.	275.00	190.00
60140 Printer Ink Cartridges/Toner	148.64	138.11
60150 QuickBooks Online Mthly Costs	1,993.00	1,085.15
60155 QuickBooks Payroll Fees	726.00	1,481.00
60160 Talech Monthly Fees	-320.70	579.25
60165 Poynt Equipment Rental	173.30	1,028.68
60170 RE Taxes-Lake District	5.00	5.00
60185 General Office Supplies	3,181.73	2,310.51
Total for 60100 Office Expenses	**$7,744.62**	**$9,606.85**
60200 Utilities		
60210 Electrical	10,090.69	9,837.29
60220 Water/Sewer	3,605.06	4,050.41
60230 Internet/Phone	2,527.34	1,923.83
60240 Street Light Cost Recovery	7,888.32	
60245 Storm Water Utility Fee	9,971.76	
Total for 60200 Utilities	**$34,083.17**	**$15,811.53**
60300 Insurance		
60301 Commercial Protection Plan	27,364.49	
60310 Rain Insurance	3,566.00	3,566.00
60320 Worker's Compensation Insurance	37.00	
60350 Other	639.00	24,122.73
Total for 60300 Insurance	**$31,606.49**	**$27,688.73**
60400 Professional Fees		
60410 Accountant/Review/Taxes	1,213.24	1,306.64
60440 Association & Membership Dues	880.00	925.00
Total for 60400 Professional Fees	**$2,093.24**	**$2,231.64**
60500 Bank/POS Fees		$211.90
60510 Merchant Service CC Fees	1,368.99	1,105.17
60550 Other Bank Fees	72.89	
Total for 60500 Bank/POS Fees	**$1,441.88**	**$1,317.07**
60600 Salaries & Cost for Service - Admin		
60603 Employee Meeting Fees	193.60	224.80
Total for 60600 Salaries & Cost for Service - Admin	**$193.60**	**$224.80**
60625 Officers Salaries & Expenses		
60628 Officers Meeting Fee	1,232.80	908.80
Total for 60625 Officers Salaries & Expenses	**$1,232.80**	**$908.80**
60675 Directors Meeting Fees	1,423.20	1,644.40
Total for 60000 ADMINISTRATIVE EXPENSES	**$79,819.00**	**$59,433.82**

Barron County Fair Association

Statement of Activity Comparison - YTD
November, 2025-September, 2026

	TOTAL	
	Nov 1 2025 - Sep 30 2026	Nov 1 2024 - Sep 30 2025 (PY YTD)
60680 Payroll Expenses		
60682 Wages		$3,470.61
60682-1 Salaries	21,075.02	19,000.00
60682-2 Office/Ticket Sellers	4,106.16	5,667.36
60682-3 Maintenance/Grounds	23,964.46	24,340.00
Total for 60682 Wages	**$49,145.64**	**$52,477.97**
60685 Employer Payroll Taxes		$278.34
60685-1 Social Security Tax Employer	3,132.70	3,038.44
60685-2 Medicare Tax Employer	732.66	710.62
60685-3 WI Unemployment Insurance	60.63	132.33
Total for 60685 Employer Payroll Taxes	**$3,925.99**	**$4,159.73**
Maintenance/Grounds	1,381.50	
Taxes		
WI SUI Employer	0.01	
Total for Taxes	**$0.01**	
Total for 60680 Payroll Expenses	**$54,453.14**	**$56,637.70**
60700 Admin Exp - Misc.		
60760 Meal Expenses		49.49
60761 Gifts & Donation Expenses		114.44
Total for 60700 Admin Exp - Misc.		**$163.93**
61000 FAIR ACTIVITY EXPENSES		
61100 Office Expense		$1,060.27
61120 Premiums Paid Out	24,409.75	25,650.00
61130 Refunds Paid Out	35.00	
61150 Mailings & Postage		73.00
61155 Software Expenses	5,218.39	7,304.69
61160 Armband Expenses		2,072.57
Total for 61100 Office Expense	**$29,663.14**	**$36,160.53**
61200 Printing Costs		
61210 Fair Premium Book	1,191.49	
61230 Advanced Passes	248.00	136.00
61240 Manufacturing Tickets	306.00	
61242 Fair Related Printings	1,297.75	
61243 Harness Racing Printing	888.00	
61250 Other Printing Expenses	26.00	1,482.84
Total for 61200 Printing Costs	**$3,957.24**	**$1,618.84**

Barron County Fair Association
Statement of Activity Comparison - YTD
November, 2025-September, 2026

	TOTAL	
	Nov 1 2025 - Sep 30 2026	Nov 1 2024 - Sep 30 2025 (PY YTD)
61300 Advertising Expense		$649.00
61310 Newspaper	5,384.23	3,982.75
61315 Radio	8,975.89	7,951.50
61320 Social Media	1,849.80	1,030.01
61325 Billboard/Signs	2,360.00	4,612.00
61330 Highway Signs	3,750.00	
61335 Fence Banner Expenses	1,032.00	2,149.00
61340 Grandstand Signs	1,816.00	704.00
61350 Sticker Campaign Expenses	420.00	420.00
61355 Promotions & Giveaways	66.00	3,258.00
61360 Fair Posters	410.00	2,064.94
61370 County Maps	1,947.00	
Total for 61300 Advertising Expense	**$28,010.92**	**$26,821.20**
61400 Ribbons & Trophies		
61410 Ribbons & Trophies	7,577.60	6,892.53
61420 Entry Tags		492.75
61430 Small Animal Trophies	170.00	
Total for 61400 Ribbons & Trophies	**$7,747.60**	**$7,385.28**
61500 Judging Expenses		$1,068.00
61510 Judges Fees	5,556.50	6,615.15
61520 Judges Hotel Rooms	1,527.20	679.50
Total for 61500 Judging Expenses	**$7,083.70**	**$8,362.65**
61530 Educational/Ag Adventure	1,278.08	
61600 Equipment Rental		$1,250.00
61610 Porta Potties/Hand Washing		4,300.00
61630 Tent Rental Fees	2,636.00	3,379.00
61640 Sound System Rental		3,665.00
Total for 61600 Equipment Rental	**$2,636.00**	**$12,594.00**
61700 Training & Meetings - Fair		
61710 District Meetings	140.97	56.30
61715 Convention Registration	60.00	530.00
61720 Convention Lodging & Incidental	2,753.07	1,773.00
61725 Workshops/Other Meetings		120.00
61730 Hotel /Room Expenses	2,581.00	5,078.30
61740 Superintendent's Picnic		596.16
Total for 61700 Training & Meetings - Fair	**$5,535.04**	**$8,153.76**
61900 Disposal Fees		
61910 Waste Service Costs		11.17
61920 Dumpster/Garbage Fees	6,095.00	4,910.02
Total for 61900 Disposal Fees	**$6,095.00**	**$4,921.19**

Barron County Fair Association

Statement of Activity Comparison - YTD
November, 2025-September, 2026

	TOTAL	
	Nov 1 2025 - Sep 30 2026	Nov 1 2024 - Sep 30 2025 (PY YTD)
62000 Merchandise For Resale		
62010 Clothing Purchases	2,841.00	
Total for 62000 Merchandise For Resale	**$2,841.00**	
62100 Fair Operated Concessions		
62110 Beer Garden Expense	3,147.44	5,066.62
62120 Soda & Other	695.76	2,089.50
Total for 62100 Fair Operated Concessions	**$3,843.20**	**$7,156.12**
62200 Sales Tax		$508.49
62210 Grandstand Sales Tax		2,808.80
62220 Camping Fees Sales Tax		252.47
62230 Beer Sales Tax		1,092.90
Total for 62200 Sales Tax		**$4,662.66**
62400 Acts/Entertainment	15,010.00	17,186.19
62450 Fairest of the Fair Expense	2,881.52	
62525 Winner Payouts - (Purse)	45,675.00	33,275.00
62550 Starting Gate	250.00	600.00
62575 Clerk of Course	100.00	125.00
62580 Race Officials	820.00	
62625 Eliminator Costs	3,450.00	3,100.00
62650 Announcing Expenses	625.00	625.00
62700 Fair Event Expense	1,513.94	9,096.30
62725 Fair Expenses - Miscellaneous	$115.00	$525.00
62760 Meal Expenses - Fair	868.23	374.36
62761 Gifts & Donation Exp. - Fair		2,717.80
Total for 62725 Fair Expenses - Miscellaneous	**$983.23**	**$3,617.16**
Total for 61000 FAIR ACTIVITY EXPENSES	**$169,999.61**	**$185,460.88**
63000 NON-FAIR ACTIVITY EXPENSES		
63100 Office Expense - Non-Fair		
63110 Rain Insurance Costs	644.00	1,392.00
63120 Permit		25.00
Total for 63100 Office Expense - Non-Fair	**$644.00**	**$1,417.00**
63300 Advertising Expense - Non-Fair		
63325 Billboard/Signs	5,200.00	2,800.00
Total for 63300 Advertising Expense - Non-Fair	**$5,200.00**	**$2,800.00**
63600 Equipment Rental - Non-Fair		
63610 Porta Potties/Hand Washing	2,935.02	
Total for 63600 Equipment Rental - Non-Fair	**$2,935.02**	
63800 Grounds Supplies - Non-Fair		
63810 Labor Hrs & Equipment		1,386.44
Total for 63800 Grounds Supplies - Non-Fair		**$1,386.44**

Barron County Fair Association
Statement of Activity Comparison - YTD
November, 2025-September, 2026

	TOTAL	
	Nov 1 2025 - Sep 30 2026	Nov 1 2024 - Sep 30 2025 (PY YTD)
63900 Disposal Fees - Non-Fair		
63920 Dumpster/Garbage Fees		1,815.52
Total for 63900 Disposal Fees - Non-Fair		**$1,815.52**
64000 Merchandise For Resale - Non-Fair		
64010 Clothing Purchases	4,193.70	2,458.58
Total for 64000 Merchandise For Resale - Non-Fair	**$4,193.70**	**$2,458.58**
64100 Non-Fair Operated Concessions		
64110 Beer Garden Expense	661.00	
64120 Soda & Other	913.58	
Total for 64100 Non-Fair Operated Concessions	**$1,574.58**	
64200 Non-Fair Sales Tax		109.17
64400 Acts/Entertainment - Non-Fair		1,100.00
64750 Other Event Expenses - Non-Fair		$400.00
64761 Gifts & Donation Exp. - Non-Fair	120.00	65.00
Total for 64750 Other Event Expenses - Non-Fair	**$120.00**	**$465.00**
Total for 63000 NON-FAIR ACTIVITY EXPENSES	**$14,667.30**	**$11,551.71**
64803 Charity Truck Show Expense - Various	3,902.85	839.55
65000 GROUNDS & MAINTENANCE EXPENSES	$3,732.36	$195.90
65100 Fuel & Lube		
65110 Gasoline/Diesel	1,587.10	2,409.75
65115 Propane	1,033.53	1,283.91
65120 Oil, Grease, Filters, Etc.		284.50
Total for 65100 Fuel & Lube	**$2,620.63**	**$3,978.16**
65150 Miscellaneous Hardware Supplies	$1,385.75	$1,840.34
65160 Keys, Locks, Security		82.50
65165 Miscellaneous Hardware/Fasteners	3,732.61	1,034.84
Total for 65150 Miscellaneous Hardware Supplies	**$5,118.36**	**$2,957.68**
65200 Tools & Equipment		
65210 Power & Hand Tools	579.65	
65215 Other Tools & Equipment	1,428.90	
Total for 65200 Tools & Equipment	**$2,008.55**	
65250 Electrical Equipment	23,148.24	
65300 Building Materials		
65310 Lumber		2,381.20
65315 Paint/Paint Supplies	3,407.40	
65320 Other Building Materials	1,304.95	
Total for 65300 Building Materials	**$4,712.35**	**$2,381.20**
65350 Water/Plumbing Supplies	$135.03	
65365 Other Water Supplies	7.16	
Total for 65350 Water/Plumbing Supplies	**$142.19**	

Barron County Fair Association

Statement of Activity Comparison - YTD
November, 2025-September, 2026

	TOTAL	
	Nov 1 2025 - Sep 30 2026	Nov 1 2024 - Sep 30 2025 (PY YTD)
65400 Fencing Supplies/Materials		$581.70
65410 Fence Materials	75.90	873.91
Total for 65400 Fencing Supplies/Materials	**$75.90**	**$1,455.61**
65450 PA System Maintenance		
65460 Fair-Owned PA Systems		1,943.33
Total for 65450 PA System Maintenance		**$1,943.33**
65500 Machine & Vehicle Maintenance/Repair	141.37	126.60
65550 Equipment/Tool Rental	1,549.44	
65555 Buildings Maintenance/Repair	27,333.28	11,966.72
65560 Annual Pest Control/Fire Inspection, Etc.	4,118.93	1,011.69
65565 Grounds Maintenance	$4,499.85	$3,500.00
65566 Asphalt, Dirt, Topsoil	490.00	3,000.58
65567 Equipment Hours/Labor	4,217.50	1,660.00
Total for 65565 Grounds Maintenance	**$9,207.35**	**$8,160.58**
65570 Paper Supplies & Cleaners		3,046.30
Total for 65000 GROUNDS & MAINTENANCE EXPENSES	**$83,908.95**	**$37,223.77**
Reimbursements		498.59
Total for Expenditures	**$406,750.85**	**$351,809.95**
Net Operating Revenue	**$37,344.06**	**$153,391.83**
Other Revenue		
Ask Type of Income		11.00
Total for Other Revenue		**$11.00**
Net Other Revenue		**$11.00**
Net Revenue	**$37,344.06**	**$153,402.83**

Barron County Fair Association

Transaction List by Date - Checks

September 2026

Transaction type	Date	Num	Name	Memo	Amount
Check	09/11/2026	23834	Synergy Cooperative	Account #51336	-877.83
Check	09/11/2026	23835	A & T Industries		-1,739.50
Payroll Check	09/18/2026	23837	Conrad C Nelson-Rae	Pay Period: 09/14/2026-09/27/2026	-275.56
Check	09/16/2026	23838	Perfect Image Sign LLC	Invoice #18134-Fairest Magnets Invoice #18208-Quilt Signs Invoice #18231-Grandstand Sign	-1,664.00
Check	09/24/2026	23844	Dairyland Laboratories, Inc.	Crop Testing	-638.94
Check	09/28/2026	23849	City of Rice Lake	Invoice #49684294 & #49683657	-9,481.68
Check	09/02/2026	DM1305	Merchant Services (Elevon)		-109.00
Check	09/08/2026	DM1307	Rice Lake Utilities	Water & Electric	-5,571.57
Check	09/15/2026	DM1308	Mosaic Telecom	Internet, Phone, Managed WiFi	-196.35
Total for --					**-$20,554.43**
Charity Truck Show Expense - Various					
Check	09/28/2026	23847	ZB Designs	Invoice #1444, Banners	-590.80
Check	09/28/2026	23848	MLFACES	Face Painting, Invoice #092526	-332.50
Total for Charity Truck Show Expense - Various					**-$923.30**
Direct Deposit Payable					
Payroll Check	09/18/2026	DD	Taylor R Dreyer	Pay Period: 09/14/2026-09/27/2026	-438.08
Payroll Check	09/18/2026	DD	James H Dreyer	Pay Period: 09/14/2026-09/27/2026	-544.40
Total for Direct Deposit Payable					**-$982.48**
Elan CC Master 5909					
Check	09/25/2026	DM1314	Elan Credit Card Services		-524.47
Total for Elan CC Master 5909					**-$524.47**
CCF Checking 58706					
Transfer	09/03/2026			Expenses	-15,000.00
Transfer	09/07/2026			Expenses	-5,000.00
Transfer	09/15/2026			Expenses	-8,000.00
Total for CCF Checking 58706					**-$28,000.00**
QuickBooks Tax Holding Account					
Tax Payment	09/18/2026		Intuit QuickBooks Workforce	Tax withdrawal	-230.81
Total for QuickBooks Tax Holding Account					**-$230.81**
CASH On Hand					
Transfer	09/25/2026			Start-up $ Charity Truck Show	-1,000.00
Transfer	09/17/2026			Monster Truck Show Startup $	-1,000.00
Total for CASH On Hand					**-$2,000.00**
ADMINISTRATIVE EXPENSES					
Directors Meeting Fees					
Check	09/09/2026	23818	Dwight Thurs	Directors Meeting Fee	-26.40
Check	09/09/2026	23820	Heather Colburn	Director's Meeting Fee	-40.80
Check	09/09/2026	23821	Gerald Donath	Directors Meeting Fee	-30.80
Check	09/09/2026	23822	Sarah Doyen	Directors Meeting Fee	-29.60

Barron County Fair Association

Transaction List by Date - Checks

September 2026

Transaction type	Date	Num	Name	Memo	Amount
Check	09/09/2026	23823	Devon Laursen	Directors Meeting Fee	-32.00
Check	09/09/2026	23824	Steve Matthys	Directors Meeting Fees	-37.60
Total for Directors Meeting Fees					**-$197.20**
Officers Salaries & Expenses					
Officers Meeting Fee					
Check	09/09/2026	23817	Russell Rindsig	Officers Meeting Fee	-28.00
Check	09/09/2026	23826	Kevin Roske	Officer's Meeting Fee	-39.20
Check	09/09/2026	23828	Jacque Schaffer	Officer's Meeting Fee	-28.00
Check	09/09/2026	23829	Emily Drafall	Officers Meeting Fee	-38.40
Check	09/09/2026	23830	Debra Gotlibson	Officer's Meeting Fee	-68.00
Total for Officers Meeting Fee					**-$201.60**
Total for Officers Salaries & Expenses with sub-accounts					**-$201.60**
Office Expenses					
Licenses/Permits/Subscrip.					
Check	09/24/2026	23843	Wisconsin Dept of Financial Institutions	Statement of Change	-25.00
Check	09/24/2026	DM1312	Wisconsin Dept of Financial Institutions	Charitable Organization Renewal	-79.00
Total for Licenses/Permits/Subscrip.					**-$104.00**
Total for Office Expenses with sub-accounts					**-$104.00**
Insurance					
Commercial Protection Plan					
Check	09/02/2026	DM1304	Secura Insurance Company	Monthly Payment	-2,582.59
Total for Commercial Protection Plan					**-$2,582.59**
Total for Insurance with sub-accounts					**-$2,582.59**
Bank/POS Fees					
Other Bank Fees					
Check	09/15/2026	DM1310	CCF Bank	Monthly Service Charges-August	-22.00
Total for Other Bank Fees					**-$22.00**
Total for Bank/POS Fees with sub-accounts					**-$22.00**
Total for ADMINISTRATIVE EXPENSES with sub-accounts					**-$3,107.39**
FAIR ACTIVITY EXPENSES					
Educational/Ag Adventure					
Check	09/11/2026	23832	Brittany Rassbach-Selkow	Reimburse for Materials/Supplies	-177.11
Total for Educational/Ag Adventure					**-$177.11**
Disposal Fees					
Dumpster/Garbage Fees					
Check	09/11/2026	23831	BNB Disposal LLC	2YD Dumpster 10/01-10/30	-100.00
Total for Dumpster/Garbage Fees					**-$100.00**
Total for Disposal Fees with sub-accounts					**-$100.00**

Barron County Fair Association

Transaction List by Date - Checks
September 2026

Transaction type	Date	Num	Name	Memo	Amount
Ribbons & Trophies					
Small Animal Trophies					
Check	09/11/2026	23836	Ann Krance	Reimbursement for Poultry Awards	-170.00
Total for Small Animal Trophies					**-$170.00**
Total for Ribbons & Trophies with sub-accounts					**-$170.00**
Advertising Expense					
Radio					
Check	09/16/2026	23840	WAQE	Invoices 1260722257 & 1260722263	-1,438.00
Check	09/16/2026	23841	WKFX	Invoice 1260723254 & 1260723255	-1,137.00
Check	09/16/2026	23842	WJMC	Invoice #1260722259 & 1260722261	-1,776.00
Total for Radio					**-$4,351.00**
Newspaper					
Check	09/24/2026	23846	Barron News-Shield	Invoice 014842 & 14793	-924.83
Total for Newspaper					**-$924.83**
Total for Advertising Expense with sub-accounts					**-$5,275.83**
Total for FAIR ACTIVITY EXPENSES with sub-accounts					**-$5,722.94**
GROUNDS & MAINTENANCE EXPENSES					
Annual Pest Control/Fire Inspection, Etc.					
Check	09/24/2026	23845	BG Pest Control LLC	Monthly Charge-Invoice #7286	-250.00
Total for Annual Pest Control/Fire Inspection, Etc.					**-$250.00**
Total for GROUNDS & MAINTENANCE EXPENSES with sub-accounts					**-$250.00**
Payroll Liabilities					
Federal Taxes (941/943/944)					
Tax Payment	09/15/2026		IRS	Tax Payment for Period: 08/01/2026-08/31/2026	-2,074.01
Total for Federal Taxes (941/943/944)					**-$2,074.01**
Total for Payroll Liabilities with sub-accounts					**-$2,074.01**
NON-FAIR ACTIVITY EXPENSES					
Office Expense - Non-Fair					
Rain Insurance Costs					
Check	09/03/2026	22847	Rain & Hail, LLC	Truck Show Insurance	-644.00
Total for Rain Insurance Costs					**-$644.00**
Total for Office Expense - Non-Fair with sub-accounts					**-$644.00**
Equipment Rental - Non-Fair					
Porta Potties/Hand Washing					
Check	09/11/2026	23833	Jiffy Biffy	Harness Racing-Invoice 109256	-770.02
Total for Porta Potties/Hand Washing					**-$770.02**
Total for Equipment Rental - Non-Fair with sub-accounts					**-$770.02**

Barron County Fair Association

Transaction List by Date - Checks

September 2026

Transaction type	Date	Num	Name	Memo	Amount
Advertising Expense - Non-Fair					
Billboard/Signs					
Check	09/16/2026	23839	Lamar Companies	I-94 E/O Hwy 53 MM 77.8 E/1 Please update our mailing address to: 1035 Hammond Ave Rice Lake, WI 54868	-725.00
Total for Billboard/Signs					**-$725.00**
Total for Advertising Expense - Non-Fair with sub-accounts					**-$725.00**
Total for NON-FAIR ACTIVITY EXPENSES with sub-accounts					**-$2,139.02**

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ORDINANCE NO. _____

CREATING SECTION 17.21 OF THE BARRON COUNTY CODE OF ORDINANCES TO CREATE ZONING PROVISIONS APPLICABLE TO DATA CENTERS

WHEREAS, a data center is generally considered to be a physical location that houses and runs computer networking components and infrastructure;

WHEREAS, traditionally, data centers were relatively small – often occupying less than 5,000 square feet – and were often located within existing buildings and structures;

WHEREAS, in recent years, there has been a significant increase in the construction of much larger data centers across the United States;

WHEREAS, these larger data centers – which can span hundreds or thousands of acres and millions of square feet – are sometimes called hyper scale data centers;

WHEREAS, in order to promote the public health, safety, convenience and general welfare, in order to encourage planned and orderly land development, and in order to permit the careful planning and efficient maintenance of highway systems, it is appropriate for Barron County to address data centers through zoning.

NOW, THEREFORE, THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF BARRON DO ORDAIN AS FOLLOWS:

SECTION 1: Section 17.21 of the Barron County Code of Ordinances is hereby created as follows:

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SEC. 17.21 DATA CENTERS.

1) **Purpose.** Sec. 17.21 is intended to provide a clear, comprehensive, and predictable land use and zoning framework for the siting and operation of data centers within Barron County. Data centers may require access to public infrastructure, including water, sewer, highways, and emergency services. Sec. 17.21 is intended to ensure that data centers are evaluated, located, and developed in a manner consistent with the County's adopted Comprehensive Plan; that the infrastructure and operational impacts of a proposed data center are appropriately reviewed and mitigated; and that the County can appropriately promote the public health, safety, convenience and general welfare, planned and orderly land development, and the careful planning and efficient maintenance of highway systems.

2) **Definitions.**

"Closed loop system" A system that constantly reuses and recycles water within it's operation, significantly reducing the draw on external water sources and minimizing wastewater discharge. A closed loop system shall not use evaporative cooling, and may consist of methods including, but not limited to, air-cooled (dry) cooling, rear-door heat exchanger cooling, hybrid dry economizer cooling, direct-to-chip cooling, or immersion cooling.

"Data Center" A physical room, building or facility that houses infrastructure for building, running, delivering or transmitting technological applications and services, or for storing and managing the data associated with technological equipment, applications, services or systems. Data center can refer to hyper scale data centers and smaller data centers.

"Hyper scale Data Center" Means one or more buildings owned, leased, or operated by the same entity, or affiliates of the entity, with the primary purpose of housing computing and networking equipment in order to centralize the processing, storage, management, retrieval, communication, or dissemination of data and information that consists of:

(1) One or more principal buildings that aggregate at least 100,000 square feet;

(2) A single contiguous tract of land, which may include one or more parcels, of ten (10) acres or more; and

(3) At least [5,000 servers].

"Square footage, data center" The square footage of a data center shall include the total square footage of each floor in the data center development, the square footage of any supporting uses, and the square footage of any additional exterior equipment, such as substations, electrical yards, mechanical yards, generators, generator pads, and all other exposed equipment, located within the property boundaries.

3) **Location.** The use table found in Appendix A reflects the zoning district[s] in which a Data Center is allowed as a permitted or conditional use.

4) **Application.** The application for a land use permit related to a Data Center should include all information normally required for such permit. The application shall be reviewed in accordance with the typical process for a land use permit as set forth in Section 17.74(5)(c). In addition, the application related to a Data Center shall include:

   a) The planned location of electric lines (both underground and overhead), project entrances, staging areas, and access roads required during construction and post construction.
   b) A lighting plan providing details of the light spread and intensity diagrams, fixture specifications, and mounting height details. Any lighting used for outdoor illumination on the property shall not allow light to shine upward or adversely impact adjoining properties.
   c) Road Use Agreement. A Road Use Agreement containing the information and conditions specified in Sec. 17.21(7)(e).
   d) Pre-Construction Noise Analysis. A noise impact assessment shall be required as part of the application process for any proposed data center. Requirements are specified in Sec. 17.21(7)(g).
   e) Emergency Response Plan. An Emergency Response Plan containing the information and conditions specified in Sec. 17.21(7)(h)..
   f) Decommissioning Plan. A Decommissioning Plan containing the information and conditions specified in Sec. 17.21(7)(i).
   g) Initial Financial Assurance. Initial financial assurance pursuant to the conditions specified in Sec. 17.21(7)(i)(4).
   h) Other Necessary Permits List. A list of all other necessary federal, state, and local permits which must be obtained in connection with the Data Center.

5) **Development Agreement and Final Plans.** The Zoning Administrator may require applicant to enter into a development agreement to acknowledge any refinements in the plans set forth in Section 4, to memorialize any agreements set forth in this Section, or further describe the applicant' s compliance with the requirements set forth in this Section. The final development agreement shall be approved by the applicant and Zoning Committee.

6) **Other Permits.** An applicant shall apply for and receive all necessary federal, state, and local permits, including any permits related to environmental laws, storm water management, and erosion and sediment control. Copies of any applicable permits issued by any issuer other than the County shall be provided to the Zoning Administrator within 30 days of issuance. Nothing herein shall be construed as waiving or limiting the applicability of any other ordinance or requirement set forth therein unless specifically addressed in this Ordinance.

7) **Standards.**

a) Setbacks. A Hyper scale Data Center shall be setback from property lines the greater of: (a) the setback requirements for the zoning district in which the Hyper scale Data Center is located; or (b) 500 feet.

A Data Center shall be setback from property lines the greater of: (a) the setback requirements for the zoning district in which the Data Center is located; or (b) 300 feet.

Maximum height of facility or accessory buildings, including roof mounted equipment, shall not exceed 35 feet.

b) Street Access. The Data Center shall have physical access to a public road capable of providing safe and adequate access, as demonstrated by a traffic impact analysis or other information reasonably required by the Zoning Administrator. Where the Data Center proposes to access a county road or highway, the applicant shall obtain all approvals required by the County Highway Department. Where the Data Center proposes to access a state or municipal road or highway, the applicant shall obtain all approvals required by the government that has jurisdiction over that road or highway. The vehicular access points between the public road and the Data Center shall be located to minimize conflict with through traffic movement.

c) Parking. Data Centers shall comply with the off-street parking and loading areas as determined by the Board of Adjustment in the case of Special Exceptions, otherwise parking shall comply with Sec. 17.16 of Barron County Land Use Ordinance.

d) Buffers. Data Centers shall comply with all applicable standards related to barriers or buffering applicable in the zoning district in which the Data Center is located. In addition to all applicable standards related to barriers or buffering applicable in the zoning district in which the Data Center is located, a buffer shall be provided when a Data Center abuts a non-industrial zoning district, unless the Data Center site is already separated from the abutting property by a natural feature that functions as an effective visual and physical barrier similar to the requirements below, such as substantial wooded areas or similar natural landforms, as determined by the Zoning Administrator or their designee:

1) The buffer area shall be a minimum of 25 feet wide.

2) The buffer area shall be landscaped or fenced to provide a visual screen, and shall not include any structures other than:

a) Fencing that meets the requirements of this section, or

b) Structures that have been approved by the Zoning Administrator,

which shall be approved if the applicant presents substantial evidence that the construction of the structure will not detract from the barrier area functioning as an effective visual and physical barrier.

3) Fencing may be used to meet up to 50 percent of the length required for the buffer area. Any such fence shall comply with all requirements for a fence in the zoning district in which the Data Center is located. Any such fence shall be at least eight (8) feet tall.
4) Landscaping may use any combination of berms, native plants and tree species to achieve a visual buffer. Trees, at mature height, shall be no less than 25 feet in height. The 25 feet minimum height of the trees may be measured at maturity, provided that the trees have a height of at least 10 feet when planted and at least 15 feet within [three] years of planting. Berms must be vegetated to minimize erosion and to slow storm water runoff.
5) Visual screening shall be measured under leaf-on conditions and shall be measured from the elevation of the shared property line.
6) Buffer areas may include drainage swales, storm water retention or infiltration areas, or other storm water management areas in accordance with an approved storm water management plan only if landscaping and visual screening requirements are also met.
7) All buffer areas shall be kept free of litter, debris, noxious weeds, and species of plants identified by the Wisconsin Department of Natural Resources as exotic or invasive.

e) Impact to Public Infrastructure. Data Centers shall avoid and mitigate their impact upon public infrastructure by complying with the following, which shall be documented in a Road Use Agreement:

1) Road Plan. Applicants shall identify all roads planned to be used for the purpose of transporting equipment for construction, operation, or maintenance of the Data Center. The applicant is responsible for obtaining applicable weight and size permits from the applicable agencies prior to commencing construction.
2) Existing Road Conditions. Applicants shall conduct a preconstruction roadway conditions survey, which shall be in coordination with the County Highway Department to determine baseline road conditions. The preconstruction roadway conditions survey shall adequately document the preconstruction conditions of all road, road right of way, and public drainage infrastructure that applicant intends to use during any phase of construction. The preconstruction roadway conditions survey shall be attached or otherwise incorporated into the Road Use Agreement.

3) Transportation Impact Analysis. Applicants shall have a professional engineer licensed in the State of Wisconsin conduct a transportation impact analysis detailing how the proposed Data Center will impact the surrounding road and highway network during and after construction. The transportation impact analysis shall include all roads or highways reasonably expected to experience material impacts. The transportation impact analysis shall address, at a minimum, capacity, delay, safety impacts, site access design, internal circulation, multimodal accommodations and anticipated trip generation based on industry-standard methodologies. The transportation impact analysis shall recommend reasonably necessary mitigation measures proportionate to the impacts attributable to the proposed development such as turn lanes, signal installation or timing adjustments, or roadway upgrades to ensure the road and highway network can safely and efficiently accommodate the added demand. The analysis shall detail the timeline of improvements needed based on construction activities and anticipated full-time traffic volumes at the end of construction. The transportation impact analysis shall be attached or otherwise incorporated into the Road Use Agreement.

4) Damage to Public Infrastructure. Applicants shall be responsible for repair of damage to public infrastructure stemming from construction, operation, or maintenance of the Data Center. The manner in which the applicant shall be responsible shall be addressed in the Road Use Agreement.

f) Power Delivery. The applicant shall be responsible for the construction and maintenance of electrical infrastructure located on the property or otherwise owned or operated by the applicant that serves the proposed Data Center.

1) Substations, generators, generator pads, electrical yards, mechanical yards, and any other exposed equipment shall not be located between the primary facility and a public road right-of-way and shall be screened from all adjacent private roads, private driveways, trails and parks.

2) Any generator use on the property shall be limited to backup/emergency use except for regularly scheduled testing.

3) In the event of a power outage, generators may operate 24 consecutive hours. With notice given to the Zoning Administrator, generators may be permitted to run for up to 120 hours. In the event of longer run time being required, County Board approval will be required.

g) Noise. A pre-construction noise assessment shall be required, with an annual report and updated noise measurements given to the County. The initial assessment shall measure pre-operation ambient noise, existing background noise, and provide acoustic mitigation strategies to ensure the post construction noise levels do not exceed sixty-five (65) decibels (dB) during the daytime and fifty-five (55) decibels

(dB) during the nighttime as measured from all property lines. Equipment testing, including generator testing, and maintenance activities that generate elevated noise, shall be limited to the hours of [7:00 a.m. to 7:00 p.m.], provided that generators may be tested outside of this window to the extent necessary to comply with limits, restrictions, or prohibitions on emissions testing imposed by local, state, or federal authorities during those hours, or as required under applicable local, state, or federal laws or regulations. Exceptions to these noise levels may be allowed for vehicles, safety devices, emergency equipment, emergency generators and construction noise.

h) Fuel Storage and Environmental Containment Requirements. These requirements apply to all Data Center facilities using liquid fossil fuels (e.g., diesel) for emergency backup power generation systems. All fuel storage systems must comply with local, state and federal environmental protection standards.

1) Secondary containment. All bulk fuel storage tanks, including generator "belly tanks"and bulk storage facilities, must feature secondary containment capable of holding at least 110% of the total tank volume to prevent soil and groundwater contamination.

2) Leak detection systems. High-density storage tanks must be equipped with continuous, automated electronic leak detection and monitoring systems. These systems must tie directly into the facility's central control network and trigger automatic alerts to local emergency management services in the event of a breach.

3) SPCC Plan. Prior to the issuance of a Land Use Permit or Special Exception, the applicant must submit a comprehensive SPCC Plan certified by a professional engineer. This plan must outline fuel delivery optimization, spill response protocols, and remediation pathways.

4) Zoning restrictions. Bulk fuel storage infrastructure exceeding 10,000 gallons total facility capacity shall be restricted to Industrial and Mineral Reservation zoning districts.

5) NFPA Compliance. All fuel storage and delivery infrastructure must strictly adhere to National Fire Protection Association (NFPA) Standard 30 (Flammable and Combustible Liquids Code) and NFPA 37 (Standard for the Installation and Use of Stationary Combustion Engines).

6) Emergency Shutoffs. Clearly labeled manual and automated emergency fuel shutoff valves must be positioned at every fueling station, generator connection, and facility egress point.

i) Emergency Response Plan. The applicant shall submit an emergency response plan addressing emergencies associated with the proposed Data Center, and shall not commence construction until the emergency response plan is approved by the County. The emergency response plan shall be developed in coordination with local first responders and County Staff. The applicant may redact confidential or proprietary information from the emergency response plan it submits in connection with its

application. The applicant shall submit any modifications to the emergency response plan necessary due to construction or operational plans. Any modifications shall be developed in coordination with local first responders and County Staff. The County shall review and approve any modifications prior to the commencement of operations. The emergency response plan shall be reviewed at least every once every two years. The emergency response plan shall include the following:

1) A detailed narrative of response procedures and the Data Center facility representatives responsible for management of the following reasonably foreseeable emergencies that could occur at the facility: natural disaster/severe weather, fire, security incident, electrical system failure, environmental, chemical, pipeline (if applicable), sustained drought or water supply shortages, and medical. The narrative of response procedures shall include procedures for a site evacuation, designated egress routes, emergency staging areas, and a plan to coordinate with emergency responders if such responders are necessary.
2) If the Data Center contains a battery energy storage system, the emergency response plan shall include detailed emergency response protocols specific to the battery energy storage systems, which shall comply with NFPA 855 (Standards for Installation of Stationary Energy Solar Systems) (2026).

j) Discontinuance and Decommissioning.

1) Decommissioning Plan. The applicant shall submit a decommissioning plan. The decommissioning plan shall be reviewed by the applicant at least every five years. Any changes to the decommissioning plan shall be submitted to the Zoning Administrator, who shall consider them pursuant to the standards in [_] of this section. The decommissioning plan shall include the following:

   a) A description of the anticipated operational life of the Data Center and the general approach to decommissioning, repurposing, or reuse of the site.
   b) An estimate of the cost of decommissioning the Data Center, after deducting salvage or recycling value, as calculated by a third party with expertise in decommissioning, hired by the applicant (the "Decommissioning Cost").

2) Changes to the Decommissioning Plan. The applicant may change the decommissioning plan after it is submitted to the County in connection with the application. Any change shall be supported by substantial evidence. The Zoning Administrator shall review the proposed changes and, if the Zoning Administrator finds that the changes are supported by substantial evidence, shall accept the changed decommissioning plan. An aggrieved party may appeal the

Zoning Administrator's decision regarding the changed decommissioning plan pursuant to the process described in Sec. 17.73(5).

3) Decommissioning.

a) The applicant is responsible for decommissioning the Data Center pursuant to the decommissioning plan. The decommissioning obligations shall be triggered when the owner or operator ceases the use of the Data Center for a period of 12 consecutive months and does not have a documented plan to resume the use or convert the building to another use. A continuous period of non-operation greater than 12 months shall be considered evidence that the owner or operator has ceased the use of the Data Center, triggering the decommissioning obligations. The 12-month period shall exclude periods of maintenance, repair, upgrades, force majeure, tenant transitions, or any period during which the owner or operator is actively marketing the property or pursuing entitlements for an alternative use.

b) The owner may seek any necessary approvals to repurpose, adapt, or reuse any building, infrastructure, or improvement that makes up the Data Center in lieu of decommissioning.

c) Upon decommissioning, the owner shall remove unused equipment, secure the site, and place the property in a safe and stable condition suitable for future lawful use. Demolition of buildings or full restoration of the site to pre-development conditions shall not be required unless otherwise mandated by applicable law.

d) Decommissioning activities, if required to be undertaken, shall be initiated within 180 days following the trigger event and pursued with due diligence in accordance with the approved decommissioning plan or any amendment to the approved decommissioning plan. Decommissioning may be completed on a phased or building-by-building basis, and the owner shall have discretion to determine the sequencing and timing of such phases, so long as such work is consistent with the approved or amended decommissioning plan.

e) The owner shall provide written notice to the County upon permanent discontinuance of operations triggering decommissioning. Failure to provide timely notice shall not independently constitute a violation or trigger any enforcement action, provided the owner is otherwise in compliance with this section.

4) Financial Assurance.

a) The applicant shall provide financial assurance to secure the decommissioning obligations in this Section. The financial assurance will

be limited to the maximum reasonable estimated cost of removing unused equipment, materials, and waste associated with the discontinued use of the data center; securing the site, and demolishing the buildings on the site.

b) The financial assurance may be made, at the option of the applicant, in the form of a surety bond, a parent company guarantee, an irrevocable letter of credit, or cash. If, as a result of updates to the Decommissioning Plan, including the calculation of the cost of decommissioning, the decommissioning Cost shall increase, the owner – within 90 days of updating the Decommissioning Plan – shall provide such increased financial assurance to the County. The owner shall provide the required financial assurance to the County as follows:

   1) [25%] of the Decommissioning Cost prior to the commencement of operations at the Data Center.

   2) [50%] of the Decommissioning Cost within [five] years of the commencement of operations at the Data Center.

   3) [100%] of the Decommissioning Cost within [ten] years of commencement of operations at the Data Center.

c) The financial assurance shall remain in effect as long as the obligations secured by the assurance remain applicable. Upon transfer of ownership of the facility, the new owner shall assume the decommissioning obligations and provide replacement assurance to the County. The County shall release the previously held assurance only upon receipt and acceptance of the newly held assurance, unless the obligations secured by the assurance have otherwise been satisfied.

d) Upon completion of decommissioning obligations, removal of equipment, or other circumstances that reduce the reasonable costs of decommissioning, the owner or operator may provide substantial evidence to the County regarding the current Decommissioning Cost and may request a reduction in financial assurance from the Zoning Administrator. The Zoning Administrator shall review the request and, if the Zoning Administrator finds that the request is supported by substantial evidence, shall accept the changed Decommissioning Cost. An aggrieved party may appeal the Zoning Administrator's decision regarding the changed decommissioning plan pursuant to the process described in Sec. 17.73(5)

e) If decommissioning obligations are triggered, and the owner does not perform the appropriate decommissioning obligations after written notice from the County which provides at least 90 days' notice to commence decommissioning obligations, the County may draw upon the financial assurance to the extent authorized by the financial assurance instrument and applicable law. The County shall use the financial assurance

exclusively for decommissioning obligations related to that financial assurance.

f) Upon completion of the decommissioning obligations secured by the financial assurance, or upon approval of an alternative use of the Data Center that supersedes the need of such decommissioning obligations, the County shall release the financial assurance corresponding to the obligation satisfied.

8) **Conditions.**

In approving a special exception related to a Data Center, the Board of Adjustment may impose one or more conditions of approval deemed necessary to further the intent and purposes of Sec. 17.21 and to reduce adverse impacts on surrounding properties. Conditions may address any factor considered by the Board of Adjustment in the decision-making process and shall be based on substantial evidence, as such term is defined in Wis. Stat. § 59.69(5e). Such conditions may relate to, but are not limited to:

- Lighting
- Setbacks
- Street access
- Parking
- Buffers
- Impact to public infrastructure
- Cooling system
- Power delivery
- Noise
- Fuel Storage
- Emergency response plan
- Discontinuance and decommissioning

SECTION 2: **Repealer.** All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 3: **Severability.** If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

SECTION 4: **Effective Date.** This ordinance shall take effect upon passage, approval and publication as provided by law.

Appendix A:

Hyper scale Data Center

Zoning District	Permitted	Special Exception
Industrial		X
Mineral Reservation		X
Business		X
A-1 (Exclusive Ag)		X
AG-2		X
Unincorporated Village		X

Data Center

Zoning District	Permitted	Special Exception
Industrial	X	
Mineral Reservation	X	
Business		X
A-1 (Exclusive Ag)		X
AG-2		X
Unincorporated Village		X

BARRON COUNTY ORDINANCE NO. 2026 -

Ordinance Imposing Temporary Moratorium on Data Center Development

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

WHEREAS, the Barron County Board of Supervisors ("County Board") has the authority to enact Zoning Regulations and adopt interim measures to protect the public health, safety, and general welfare pursuant to Wis. Stat. § 59.03, Wis. Stat. § 59.69(4), and other applicable provisions of Wisconsin law; and

WHEREAS, recent technological advancements have significantly increased the demand for large-scale data centers and associated infrastructure supporting cloud computing, artificial intelligence, digital communications, electronic commerce, financial services, governmental operations, scientific research, and other data processing activities; and

WHEREAS, modern data centers are substantially different from traditional commercial, industrial, and other manufacturing buildings because data centers often require extensive and unique electrical infrastructure, high-capacity transmission facilities, substations, backup generation systems, battery energy storage systems, cooling equipment, fiber optic infrastructure, specialized water supply systems and wastewater facilities, and other specialized improvements necessary for continuous operation; and

WHEREAS, construction and operation of a data center in Barron County may require substantial public and private infrastructure improvements, including roadway improvements, utility extensions, electrical substations, transmission lines, telecommunications facilities, and emergency service capabilities that are not currently addressed by the existing Barron County Code of Ordinances ("County Ordinances"); and

WHEREAS, data centers may create general land use impacts but, due to the particular nature of a proposed data center, may also create unique impacts that are not addressed in the County Ordinances, including unique impacts involving noise from mechanical cooling equipment and emergency generators, exterior lighting, visual impacts, construction traffic, water consumption, wastewater generation, storm water management, emergency response planning, hazardous materials, fire suppression systems, and compatibility with neighboring residential, agricultural, commercial, and industrial properties; and

WHEREAS, associated infrastructure serving a data center may extend well beyond the principal building and may include electrical substations, transmission facilities, battery energy storage systems, cooling towers, water storage facilities, wastewater treatment equipment, fuel storage, fiber optic infrastructure, security improvements, and other accessory structures necessary for operation of a data center; and

WHEREAS, the County Ordinances, including Chapter 17 – County Land Use Ordinance ("County Ordinance"), presently contain no specific definition of a Data Center (as defined herein) and do not establish zoning districts, permitting procedures,

development standards, setback requirements, landscaping standards, noise limitations, buffering requirements, decommissioning requirements, financial assurance requirements, or other regulations specifically applicable to data centers, and the unique impacts of use that may result from a data center within Barron County; and

WHEREAS, allowing applications for data centers to proceed before comprehensive zoning regulations are considered and adopted could result in inconsistent land use decisions, insufficient development standards, conflicts with surrounding land uses, increased demands on public infrastructure, and impacts to the health, safety, and general welfare of Barron County's residents, natural resources, property, businesses and visitors; and

WHEREAS, the County Board has discussed whether it is in the public interest to temporarily preserve existing conditions and use in Barron County while Barron County: (a) researches the land use, environmental, health, and other impacts of data centers; (b) consults with other counties and municipalities, utilities, emergency responders, property owners, planning professionals, environmental agencies, and other stakeholders regarding the potential impacts of data centers in Barron County; (c) determines whether any certain areas should be designated for a data center if a data center is determined to require special regulations; and (d) prepares any required amendment to the Barron County Comprehensive Plan and prepares comprehensive zoning regulations addressing the location, construction, operation, expansion, maintenance, and decommissioning of data centers within Barron County; and

WHEREAS, the County Board intends that this temporary moratorium shall not prohibit future data centers in Barron County, but rather provide sufficient time to develop objective, reasonable, and legally defensible land use regulations that provide certainty to both the public and prospective applicants while protecting the public health, safety, and general welfare from the potential impacts of a data center in Barron County; and

WHEREAS, the County Board has discussed the appropriate timeframe for a temporary moratorium, and whether a temporary moratorium, to January 1st, 2028 is in the best interest of the public health, safety, and general welfare, during which there will be a moratorium upon the consideration of any application to develop, construct or operate a data center and/or issuance of any permits or approvals for data centers; and

WHEREAS, the County Board has discussed whether a temporary moratorium to January 1, 2028, is reasonably necessary to allow adequate time for research, ordinance preparation, public review, town board recommendations, the County Zoning Committee consideration, legal counsel review, County Board consideration and action, and implementation of comprehensive regulations governing data centers.

NOW, THEREFORE, the Board of Supervisors of Barron County does ordain as follows:

SECTION 1. RECITALS

The Recitals set forth above are true and accurate, and are therefore incorporated into the Moratorium Ordinance as findings of fact and shall be used not just for reference.

SECTION 2. DECLARATION OF MORATORIUM

There is hereby imposed a temporary moratorium on the acceptance of any application to construct or operate any Data Center (as defined herein), and consideration and/or issuance of any zoning permit, building permit, conditional use permit, or zoning approval for a Data Center under any part of the County Ordinances or any other provision of applicable law. The temporary moratorium set forth in this Section 2 shall be referred to herein as the "Moratorium Ordinance".

For purposes of this Moratorium Ordinance, the following definition shall apply:

> **"Data Center"** means a building, campus, or group of buildings used for the primary purpose of cloud computing, artificial intelligence computing, digital storage, networking, internet hosting, colocation services, cryptocurrency processing, high-performance computing, or other electronic data processing activities, together with all associated infrastructure necessary for operation. Associated infrastructure includes any building, facility, equipment or improvement (temporary or permanent) that is reasonably necessary for the construction, operation, maintenance, expansion, or decommissioning of a Data Center, including but not limited to: server buildings and supporting structures; electrical substations; electrical transmission and distribution facilities; battery energy storage systems (BESS); emergency backup generators; fuel storage facilities; cooling equipment and cooling towers; chilled water systems; water supply and storage facilities; wastewater collection and treatment facilities; fiber optic infrastructure; telecommunications equipment; security buildings and fencing; parking, loading, and access roads; and any other infrastructure constructed primarily to support the operation of a Data Center.

This Moratorium Ordinance shall not apply to:

1. Routine maintenance or repair of existing legally established facilities.
2. Server rooms or computer equipment accessory to an existing principal use that does not meet the definition of a Data Center.
3. Public safety communication facilities owned or operated by a governmental entity.
4. Utility facilities, energy generation facilities, and energy storage facilities that are not constructed solely or primarily to serve a proposed Data Center.

Nothing contained herein shall be construed to authorize any use otherwise prohibited under the County Ordinances.

SECTION 3. PURPOSE

The purpose of this Moratorium Ordinance is to preserve existing conditions while Barron County researches, evaluates, and develops comprehensive plans and zoning regulations

governing the siting, construction, operation, expansion, maintenance, and decommissioning of Data Centers in order to preserve and protect public health, safety and general welfare.

SECTION 4. AUTHORITY

This Moratorium Ordinance is adopted pursuant to the authority granted to counties under Wis. Stat. § 59.03, Wis. Stat. § 59.69(4), and any other applicable provisions of Wisconsin law authorizing counties to regulate land use and adopt temporary moratoriums to preserve the public health, safety, and general welfare.

The County Board finds that adoption of this temporary Moratorium Ordinance constitutes a reasonable exercise of its police powers and zoning authority for the preservation and protection of the public health, safety and general welfare of Barron County's residents, natural resources, property, businesses and visitors.

SECTION 5. DURATION OF MORATORIUM

The temporary moratorium set forth in this Moratorium Ordinance shall become effective upon adoption and publication as required by law, and shall remain in effect for a period ending on January 1st, 2028, unless sooner repealed, modified, superseded, or replaced by action of the County Board.

The temporary moratorium set forth in this Moratorium Ordinance shall automatically terminate upon the effective date of an ordinance establishing permanent zoning regulations governing Data Centers regardless of whether the full period of time, to January 1st, 2028, has elapsed. The County Board reserves the right to amend this Moratorium Ordinance as permitted by Wisconsin law if it determines such amendment is necessary to protect the public health, safety, and general welfare or to facilitate implementation of permanent zoning regulations.

SECTION 6. DIRECTION TO DEVELOP DATA CENTER ORDINANCES

During the period of this Moratorium Ordinance, the Barron County Zoning Committee ("Zoning Committee"), and the Barron County Zoning Administrator (the "Zoning Administrator"), or the Zoning Administrator's delegate(s), are directed to research and draft an ordinance, to be presented to the County Board, providing comprehensive and appropriate regulations of Data Centers to protect the health, safety and general welfare of Barron County's residents, natural resources, property, businesses, visitors and the public from the potential impacts of Data Center construction and operation in Barron County. It is the intention of the County Board to amend the Barron County Comprehensive Plan and the County Land Use Ordinance by adopting an amendment to the existing County Comprehensive Plan and County Development Ordinance to address the siting and regulations for the development and use of Data Centers, before the expiration of the moratorium set forth in this Moratorium Ordinance.

SECTION 7. SUBJECTS FOR CONSIDERATION

In preparing an amendment to the existing County Comprehensive Plan and County Development Ordinance, the Zoning Committee and the Zoning Administrator shall

review the possible impacts that Data Centers may have on the health, safety and general welfare of the residents, natural resources, property, businesses and visitors of Barron County. The Zoning Administrator may, in his or her discretion, consult with other counties and municipalities, review and research appropriate studies and information pertaining to data centers, associated infrastructure, siting impacts, land use impacts, and other impacts, and then report back to the Zoning Committee. The Zoning Administrator may also, in his or her discretion, consult with any professionals, experts or scholars with knowledge about the possible impacts of these systems, including but not limited to engineers, lawyers, law enforcement officers, fire fighters and those with specialized knowledge in the fields of data storage facilities' potential impacts on the human environment, geology, soils, water quality and conservation, emergency response, or other public health or environmental protection issues, and then report back to the Zoning Committee. The Zoning Committee shall provide opportunities for public participation in its review process, and consider the public health, safety and general welfare of Barron County's residents, natural resources, property, businesses and visitors throughout the process.

SECTION 8. SEVERABILITY

If a section, subsection, paragraph, sentence, clause, or phrase of this Moratorium Ordinance is declared unconstitutional or invalid for any reason by any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Moratorium Ordinance.

SECTION 9. CONSTRUCTION

If the provisions of this Moratorium Ordinance are found to be inconsistent with other provisions of the County Ordinances, this Moratorium Ordinance is deemed to control.

WHEREAS, this Ordinance was approved by the Zoning Committee on October 7, 2026 on a vote of 6-0, with Cook, Kusilek, Jenkins, Bartlett, Sandmann and Okey voting in favor and none voting in opposition; and

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.

NOW, THERFORE BE IT ORDAINED, that upon passage and adoption of the Ordinance its application shall only be upon those towns which have adopted County Zoning but, shall not apply to any un-zoned township or incorporated area of Barron County.

BARRON COUNTY ORDINANCE NO. 2026 -

Ordinance Imposing Temporary Moratorium on Data Center Development

OFFERED THIS 19th day of October, 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\County Auditor Approved as to form by: _____ Jeffrey French, Administrator _____ John Muench, Corporation Counsel	_____ Audrey Kusilek, Zoning Committee Chair (The Committee Chair signature verifies the action taken by the Committee.) Board Action: Adopted ( ) Failed ( ) Tabled ( )

C:\word\shared folder\ordinances\2026 - Data Center Moratorium.doc

LEGAL OPINIONS



By Atty. Carol Nawrocki
Assistant Director

Overview of Data Center Regulatory Options and Recent Case Law Update on Short-Term Rentals

Q. We are worried about a large-scale data center potentially locating in our town. What kinds of regulatory options are available for our town to address this type of land use?

A. Towns that have their own town zoning should review their existing ordinance and consider whether it is necessary to amend it to address data centers. It's likely that many existing town zoning ordinances do not address data centers with specificity. Consider amending the definitions section to specifically define data centers. Your current ordinance might refer to warehouses or storage facilities as permitted or conditional uses in certain zones. Tightening up your definitions can help ensure that a data center does not try to move in under one of those broader general definitions. Your town might also decide to limit the districts or zones where data centers would be permitted or conditional uses. One approach would be to create a floating zone for data centers that would require an application for a rezone. As part of updating your ordinance, make sure that your town comprehensive plan has also been updated to be consistent with your amended zoning ordinance. Wis. Stat § 66.1001.

Enacting a development moratorium via ordinance may also be an option for your community. A development moratorium restricts rezonings and the approving of any subdivision or other division of land by plat or certified survey map that is authorized under ch. 236. Wis. Stat § 66.1002(1)(b). Towns and villages are eligible to adopt a development moratorium if they have a comprehensive plan, are in the process of adopting a comprehensive plan, or are in the process of preparing a significant amendment to their comprehensive plan. Wis. Stat § 66.1002(2). In addition to the above requirement, the board must also adopt a resolution stating that the moratorium is needed either to prevent a shortage in, or the overburdening of, local public facilities, or to address a significant threat to public health or safety that is presented by a proposed or anticipated activity due to a request for rezoning, a plat or certified survey map, or a subdivision plan or other land division. This resolution must be accompanied by a written report from a registered engineer or a public health professional that states that, in his or her opinion, the possible overburdening of public facilities or threat to public health and safety justifies the moratorium. The initial moratorium can be in place for up to 12-months with the option to later extend it for an additional period of up to 6 months. Read over Wis. Stat. § 66.1002 for the complete statutory requirements.

Unzoned towns that have received authorization from their electors to exercise village powers under Wis. Stats. §§ 60.10(2)(c) & 60.22(3), might decide to take the next step and seek town elector meeting approval to exercise town zoning pursuant to Wis. Stats. §§ 60.10(2)(h) & 60.62. (Elector meeting approval is needed if your county already has a general zoning ordinance in place.) Once the town has that approval, an interim zoning ordinance could be adopted under Wis. Stat. § 62.23(7)(da), Wis. Stat. An interim zoning ordinance freezes existing land uses for up to 2 years while the comprehensive zoning plan is being

prepared. Another option would be to agree to become subject to the county's general zoning ordinance. Wis. Stat. § 59.69(5)(c). Or, if the county has not adopted a general zoning ordinance under Wis. Stat. § 59.69, a town can pursue the process to gain general town zoning authority. See Wis. Stat. § 60.61(3).

Towns with village powers that lack their own town zoning (or that are under county zoning jurisdiction) may, in the alternative, consider adopting a data center *licensing* ordinance. Such an ordinance could impose reasonable public health or safety type restrictions to be placed on data centers. For example, a licensing ordinance might establish minimum setbacks from neighboring properties and impose noise limitations. While licensing authority is not as powerful as zoning authority, a licensing ordinance is still a valuable tool that can help address community concerns and potential negative impacts.

Beyond adopting local regulations, a town or village might also consider trying to negotiate a voluntary developer agreement with a prospective data center landowner or developer. Many developers want to be "good neighbors" and have the support of the local community. As a result, they may be willing to address local concerns in such an agreement. Once finalized, a developer agreement acts as a binding contract between the parties and could be used as an additional avenue to allow the local government to impose restrictions. The regulatory alternatives discussed above provide a very brief overview of some available options to research and consider. Your community will want to work with an experienced municipal attorney to help you review your local needs and assist with drafting any regulations your board ultimately decides to pursue. **If data center regulation is a topic that you want to learn more about, be sure to register for the Town Law Conference which will be held as a virtual event on Friday, October 30th.** See the complete agenda is this magazine and register online: https://www.wisctowns.com/town-law-conference/

Q. We are planning to adopt a short-term rental ordinance. We want to discourage people from adding on or building huge homes to use as rentals. Can we limit the number of bedrooms that can be rented out in a particular home?

A. No, probably not. In 2023, the Village of Sister Bay amended the definition of a short-term rental in its zoning code to prohibit owners from renting more than four bedrooms in their homes. This change included all existing properties in the Village. Short-term rental owners were told that any bedrooms beyond the legal limit needed to be locked at all times during rental periods or otherwise made inaccessible to guests. A group of property owners who rented or planned to rent homes with bedrooms in excess of the legal limit sued the Village. In *Clinton v. Village of Sister Bay*, 2026 WI App 46, the Court of Appeals held that the ordinance barring the short-term rental of more than four bedrooms in a dwelling was preempted by Wis. Stat. § 66.1014. The Court held that, "the four-bedroom limit operated to prohibit an owner from using their property for a protected purpose—i.e., as a rental property—as it structurally exists, and that the plain language of Wis Stat. § 66.1014(1)(b) and (2)(a) protects the rental of the *entire* residential dwelling, including 'part[s] of the building,' not just a limited portion of it". Id. ¶ 20. The Village has filed a petition for review of this decision with the Wisconsin Supreme Court which is still pending as of this writing. You can also learn more about allowable short-term rental regulations at the upcoming Town Law Conference! See the link above to register.

BARRON COUNTY RESOLUTION NO. 2026 - _____

Resolution to Revise Barron County Investment Policy

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

WHEREAS, the Barron County Board of Supervisors adopted an Investment Policy by Resolution No. 2007-25, with a revision adopted by Resolution No. 2014-1; and

WHEREAS, the Executive Committee recommends that the Barron County Board of Supervisors adopt the attached revised Barron County Investment Policy; and

WHEREAS, this resolution was approved by the Executive Committee on October 7, 2026, on a vote of 9-0, with Bartlett, Cook, Fowler, Kusilek, Nelson *(Alternate)*, Okey, Olson, Turcott and Wenzel voting in favor and none against.

NOW, THEREFORE, BE IT RESOLVED, that the Barron County Board of Supervisors does rescind Resolution No. 2014-1 and does adopt the attached investment policy.

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

OFFERED THIS 19th day of October, 2026.

Number of readings required: One ( ) Two ( ) Vote required for passage: Majority ( ) 2/3 Entire Board (20) ( ) Source of funding: Budgeted ( ) General Fund ( ) Grant ( ) 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 County Administrator: _____ Jeffrey French, Administrator Approved as to form by Corporation Counsel: _____ John Muench, Corporation Counsel	_____ Louie Okey, Executive Committee Chair (The Committee Chair signature verifies the action taken by the Committee.) Board Action: Adopted ( ) Failed ( ) Tabled ( )

BARRON COUNTY INVESTMENT POLICY

INTRODUCTION

The timely deposit and investment of public funds is an important and integral part of any cash management program.

Acceptance and approval of this statement is intended for the use and guidance of the designated official with investment authority.

This policy shall be reviewed by the Executive Committee, and the necessary resolution to modify the existing ordinance shall be presented to the County Board for its action.

STATEMENT OF PURPOSE:

The purpose of this investment policy is to establish guidelines for investments which are broad enough to allow the investment officer to function properly within the parameters of responsibility and authority. It is also intended to be specific enough to establish a prudent set of basic procedures to assure that investment assets are adequately safeguarded. It assures that the fundamental principles concerning any investment program involving public moneys has five basic ingredients: legality, safety, liquidity, yield, and local investment.

OVERALL RESPONSIBILITY FOR CASH MANAGEMENT AND INVESTMENT

Effective cash management involves controlling cash from the time it is received until it is disbursed. It requires the availability of accurate information on a timely basis. One person shall be delegated the day to day responsibility for the overall financial operation to determine cash availability and needs.

1) **AUTHORITY**. Pursuant to S59.62 Wis. Stats., the authority to invest and re-invest money of the County, to sell or exchange securities so purchased and to provide for the safekeeping of such securities is delegated to the County Treasurer.

2) **INVESTMENT**. The County Treasurer may purchase securities which are permissible investments from money in his/her custody which is not required for the immediate needs of the County as he/she deems wise and expedient. The investment activity of Wisconsin public funds is governed by Section 66.0603 and other sections of the Wisconsin Statutes.

The County Treasurer shall communicate with financial institutions and avail themselves of other financial information on current or pending market conditions in making their decision on rates and maturities as well as the securities to be purchased.

3) **WORK GROUP**. The Treasurer shall establish and communicate regularly with an Investment Advisory Work Group to review investments and develop investment strategies. The Treasurer

shall appoint members of the Investment Advisory Work Group which shall include the Finance Director and County Administrator and other members as deemed appropriate by the Treasurer.

4) **REDEMPTION.** The County Treasurer shall periodically redeem the securities in which County money has been invested pursuant to sub (2) so that the proceeds may be applied to the purpose for which the original purchase money was designated or placed in the County Treasury.

5) **BANK BIDS.** The Treasurer *may* obtain bids for the working bank designation at the discretion of the Investment Advisory Work Group. The Treasurer, after consultation with the Investment Advisory Work Group, shall choose the bid that: a) complies with established state and County bid requirements, and, b) most closely complies with the intent of the Investment Policy, and, c) meets the operational needs of the County.

ACCOUNTS AND RECORDS

It shall be the responsibility of the designated investment officer in consultation with the Investment Advisory Work Group to establish sufficient records and accounts to:

* detail each investment as to purchase date, cost, maturity date and yield.
* provide any necessary internal controls.
* maintain any other records that may be required to accurately reflect all investment transactions.

CREDIT RISK

The credit risk of Wisconsin public funds is governed by Section 66.0603 if the Wisconsin Statutes.

COLLATERALIZATION OF FUNDS

Wisconsin Act 25 pledges general purpose revenues under Wis. Stats., 34.08(2). The payment made to any public depositor for all losses of the public depositor in any individual public depository may not exceed $1,000,000 above the amount of deposit insurance provided by an agency of the United States at the public depository that experienced the loss.

F.D.I.C and N.C.U.A. insures deposits up to $250,000.00 making a public depositor protected for a total of $1,250,000.00 for deposits in any one institution.

Chapter 34.07 as amended provides that pledged securities may be required of a given public depository for any public deposit that exceeds the $1,000,000.00 amount guaranteed by the State.

Barron County will require this collateral for any deposit that exceeds Wisconsin Act 25 and F.D.I.C. and N.C.U.A. insurance coverage.

Certificates of Deposits or any other time deposits shall be fully secured by obligations of the United States Government or its agencies if the principal and interest payments are guaranteed by the United States. Such securities shall be delivered to the County. The market value of the

collateral shall at all times equal or exceed the principal amount of the certificate of deposit. Value of the collateral shall be monitored on a regular basis. The investing officer shall be authorized to sign for agreements with the Custodial Bank or the receipt for any pledged securities.

Reports

The County Treasurer as investment officer shall report, at least quarterly, to the Finance Director a detail of the amount of current investments. The Finance Director will provide appropriate financial updates to the Executive Committee and County Board.

Updated: 2019-1-31, 2019-2-20, 2019-2-21, 2026-10-7

Approvals: 5-21-2007
1-20-2014

BARRON COUNTY RESOLUTION NO. 2026 - xx

Resolution to Amend Supervisory Districts due to Annexations to the City of Barron

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

WHEREAS, based on federal and state laws, municipalities are required to recreate voting districts based on current census figures and compiled each decade; and

WHEREAS, Barron County completed this process by Resolution 2021-47; and further amended the supervisory districts by Resolutions 2022-59 and 2023-43 and 2025-6; and

WHEREAS, Section 59.10(3)(c), Wis. Stats., provides that: "1.After the enactment of a plan of supervisory districts under par. (b), the board may amend the plan to reflect a municipal incorporation, annexation, detachment or consolidation. The number of supervisory districts in the County shall not be changed by any action under this subdivision."; and

WHEREAS, the City of Barron has annexed a parcel of land from the Town of Barron as identified in the attached maps, city ordinance 2026-02 annexing, and further described as:

Parcel ID #006-2600-17-001 (now 206-8023-16-000)

A PARCEL OF LAND WHICH IS LOT 2 OF CERTIFIED SURVEY MAP #3123, VOLUME 22, PAGE 28, AND A PART OF U.S.H. 8 RIGHT-OF-WAY IN THE NW ¼ OF THE SW ¼ OF SECTION 26, T34N, R12W, TOWN OF BARRON, BARRON COUNTY, WISCONSIN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:
COMMENCING AT THE WEST ¼ CORNER OF SAID SECTION 26; THENCE S89°14'17"E, 1012.73 FEET TO THE POINT OF BEGINNING; THENCE S89°14'17"E, 283.99 FEET; THENCE S00°48'21"W, 660.06 FEET; THENCE N89°13'57"W, 284.08 FEET; THENCE N00°48'51"E, 660.03 FEET TO THE POINT OF BEGINNING.

WHEREAS, it is the recommendation of the Executive Committee that the Supervisory District Plan adopted by Resolution 2021-47, as amended by Resolution 2022-59 and 2023-43 and 2025-6 be amended to transfer the above-described parcel from Supervisory District 10 to Supervisory District 12;

AND WHEREAS, the City of Barron has annexed a parcel of land from the Town of Barron as identified in the attached maps, city ordinance 2026-04 annexing, and further described as:

Parcel ID #006-2200-44-000 (now 206-8022-01-000) and 006-2200-46-000 (now 206-8022-02-000)

A PARCEL OF LAND WHICH IS THE SW ¼ OF THE SE ¼, AND A PART OF THE SE ¼ OF THE SE ¼ OF SECTION 22, T34N, R12W, TOWN OF BARRON, BARRON COUNTY, WISCONSIN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:
BEGINNING AT THE SOUTH ¼ CORNER OF SAID SECTION 22; THENCE N00°23'15"E, 1328.41 FEET; THENCE S89°45'57"E, 2588.68 FEET; THENCE S00°27'14"W, 496.69 FEET; THENCE N89°32'46"W, 613.66 FEET; THENCE S00°27'14"W, 464.35 FEET; THENCE S89°32'46"E, 613.66 FEET; THENCE S00°27'14"W, 358.79 FEET; THENCE N89°57'22"W, 2587.18 FEET TO THE POINT OF BEGINNING.

ALSO A PARCEL OF LAND WHICH IS PART OF THE SE ¼ OF THE SE ¼ OF SECTION 22, T34N, R12W, TOWN OF BARRON, BARRON COUNTY, WISCONSIN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:
BEGINNING AT THE SOUTHEAST CORNER OF SAID SECTION 22; THENCE N00°27'14"E, 358.48 FEET; THENCE N89°32'46"W, 43.00 FEET; THENCE S00°27'14"W, 358.79 FEET; THENCE S89°32'46"E, 43 FEET TO THE POINT OF BEGINNING.

ALSO A PARCEL OF LAND WHICH IS PART OF THE SE ¼ OF THE SE ¼ OF SECTION 22, T34N, R12W, TOWN OF BARRON, BARRON COUNTY, WISCONSIN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:
COMMENCING AT THE SOUTHEAST CORNER OF SAID SECTION 22; THENCE N00°27'14"E, 822.82 FEET TO THE POINT OF BEGINNING; THENCE N00°27'14"E, 496.85 FEET; THENCE N89°45'57"W, 43.00 FEET; THENCE S00°27'14"W, 496.89 FEET; THENCE S89°32'46"E, 43.00 FEET TO THE POINT OF BEGINNING.

WHEREAS, it is the recommendation of the Executive Committee that the Supervisory District Plan adopted by Resolution 2021-47, as amended by Resolution 2022-59 and 2023-43 and 2025-6 be amended to transfer the above-described parcels from Supervisory District 10 to Supervisory District 12;

WHEREAS, this resolution was approved by the Executive Committee on October 7, 2026, on a vote of 9-0, with Bartlett, Cook, Fowler, Kusilek, Nelson *(Alternate)*, Okey, Olson, Turcott and Wenzel voting in favor and no members voting against.

NOW, THEREFORE, BE IT RESOLVED, that the Barron County Board of Supervisors does amend the County Supervisory District Plan adopted by Resolution 2021-47, as amended by Resolution 2022-59 and 2023-43 and 2025-6, to transfer Parcel #006-2600-17-001 (now 206-8023-16-000) and a part of USH 8 right-of-way as described from Supervisory District 10 to Supervisory District 12;

And to transfer Parcel #006-2200-44-000 (now 206-xxxx-xx-xxx) and 006-2200-46-000 (now 206-xxxx-xx-xxx) from Supervisory District 10 to Supervisory District 12

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 - xx

Resolution to Amend Supervisory Districts due to Annexations to the City of Barron

OFFERED THIS 19th Day of October 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: n/a - 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: _____ Jodi Busch, Finance Director Approved as to form by: _____ Jeffrey French, Administrator _____ John Muench, Corporation Counsel	_____ Louie Okey, Executive Committee Chair (The Committee Chair signature verifies the action taken by the Committee.) Board Action: Adopted () Failed ( ) Tabled ( )

ANNEXATION

Document Number

Document Title

DocId:8337585
Tx:4277893

MARGO KATTERHAGEN
BARRON COUNTY, WI
REGISTER OF DEEDS

921328

06/23/2026 03:00:24 PM

RECORDING FEE: 30.00
TRANSFER FEE:
FEE EXEMPT #:
PAGES: 6

Recording Area

Name and Return Address

City of Barron
510 East LaSalle Ave
Barron WI 54812

Parcel Identification Number (PIN)

THIS PAGE IS PART OF THIS LEGAL DOCUMENT – DO NOT REMOVE.

This information must be completed by submitter: document title, name & return address, and PIN (if required). Other information such as the granting clause, legal description, etc., may be placed on this first page of the document or may be placed on additional pages of the document.
WRDA Rev. 12/22/2010

Ordinance 2026-02

An Ordinance Annexing Certain Lands from the Town of Barron, Barron County, Wisconsin, to the City of Barron, Barron County, Wisconsin

The Common Council of the City of Barron, Barron County, Wisconsin, does hereby ordain as follows:

Section I. Territory Annexed. In accordance with the Petition for Direct Annexation by Unanimous Approval filed with the City Clerk on or about May 29th, 2026, which was signed by all of the electors and owners of all of the real property within the territory proposed to be annexed, now, therefore, the following described territory is hereby annexed to the City of Barron, Barron County, Wisconsin, and is detached from the Town of Barron, Barron County, Wisconsin:

A parcel of land which is Lot 2 of Certified Survey Map #3123, Volume 22, Page 28, and a part of U.S.H. 8 right-of-way in the NW ¼ of the SW ¼ of Section 26, T. 34 N., R. 12 W., Town of Barron, Barron County, Wisconsin, more particularly described as follows:

Commencing at the West ¼ corner of said Section 26;
Thence S 89°14;17"E, 1012.73 feet to the Point of Beginning;

Thence S 89°14'17"E, 283.99 feet;
Thence S 00°48'21"W, 660.06 feet;
Thence N 89°13'57"W, 284.08 feet;
Thence N 00°48'51"E, 660.03 feet to the Point of Beginning.

Said parcel contains 166,834.8 square feet, subject to all easements and restrictions of record.

Tax Parcel Number 006-2600-17-001

Section II. Effect of Annexation. From and after the date of the adoption and publication of this Ordinance, the territory described in Section I shall be a part of the City of Barron for any and all purposes provided by law and all persons coming or residing within such territory shall be subject to all ordinances, rules and regulations governing the City of Barron.

Section III. Ward. The territory annexed to the City by this Ordinance is in Ward 3 and part of Barron County Supervisory District 10.

Section IV. Payment to the Town of Barron. In accordance with Wis. Stat. § 66.0217(14), the City of Barron shall pay annually to the town of Barron, for five years, an amount equal to the amount of

property taxes that the Town of Barron levied on the annexed territory, as shown by the tax roll under Wis. Stat. § 70.65, in the year in which this annexation is final.

Section V. Severability. If any provision of this Ordinance is invalid or unconstitutional, or if the application of this Ordinance to any person or circumstance is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or obligations of this Ordinance which can be given effect without the invalid or unconstitutional provision or application.

Section VI. Effective Date. This Ordinance shall be effective upon passage and publication as required by law.

Rod Nordby
Mayor

Date Adopted: 6/9/26
Date Published: 6/17/26
Effective Date: 6/18/26

Attest:

Liz Jacobson
City Administrator

PETITION FOR ANNEXATION OF LANDS

TO THE CITY OF BARRON

DIRECT ANNEXATION BY UNANIMOUS CONSENT

TO: City of Barron

TO: Town of Barron

1. Pursuant to Section 66.0217 of the Wisconsin State Statutes, I/we the undersigned, being the sole owner(s) and elector(s) of the land described in Exhibit "A" attached hereto, petition for Direct Annexation by Unanimous Consent of the land described in said Exhibit "A" from the Town of Barron, in Barron County, Wisconsin, to the City of Barron.

2. The population of said land is __1__. The number of electors that reside on the lands to be annexed is __1__.

3. Said land is contiguous to the City of Barron and is presently part of the Town of Barron, in Barron County, Wisconsin.

4. I/We, the undersigned request that upon annexation, the land as described in Exhibit "A" be zoned as Commercial.

5. Area of land to be annexed contains 3.830 acres.

6. Tax Parcel number(s) of lands to be annexed:
006-2600-17-001

- Attach a copy of a complete legal description of the property(s).
- Attach a copy of a scale map of the property(s).
- Attach a copy of the most recent real estate tax bill(s).

Dated this 17th day of March, 2026.

PROPERTY OWNER SIGNATURE(S):

Thomas S. Gellert (Mar 17, 2026 14:44:10 EDT)

Thomas S. Gellert
Tipico / GGG Manufacturing

3.17.2026 Petition_for_Annexation_of_Lands

Final Audit Report 2026-03-17

Created:	2026-03-17
By:	SHAREENA ROMAN GUIAO (sguiao@atalanta1.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAujD5EBtBTvUSOdEsW3tY864HBkCh9cRd

"3.17.2026 Petition_for_Annexation_of_Lands" History

Document created by SHAREENA ROMAN GUIAO (sguiao@atalanta1.com)
2026-03-17 - 6:13:07 PM GMT- IP address: 69.74.224.67

Document emailed to Thomas S. Gellert (tgellert@gellertglobalgroup.com) for signature
2026-03-17 - 6:13:11 PM GMT

Email viewed by Thomas S. Gellert (tgellert@gellertglobalgroup.com)
2026-03-17 - 6:43:54 PM GMT- IP address: 69.74.224.66

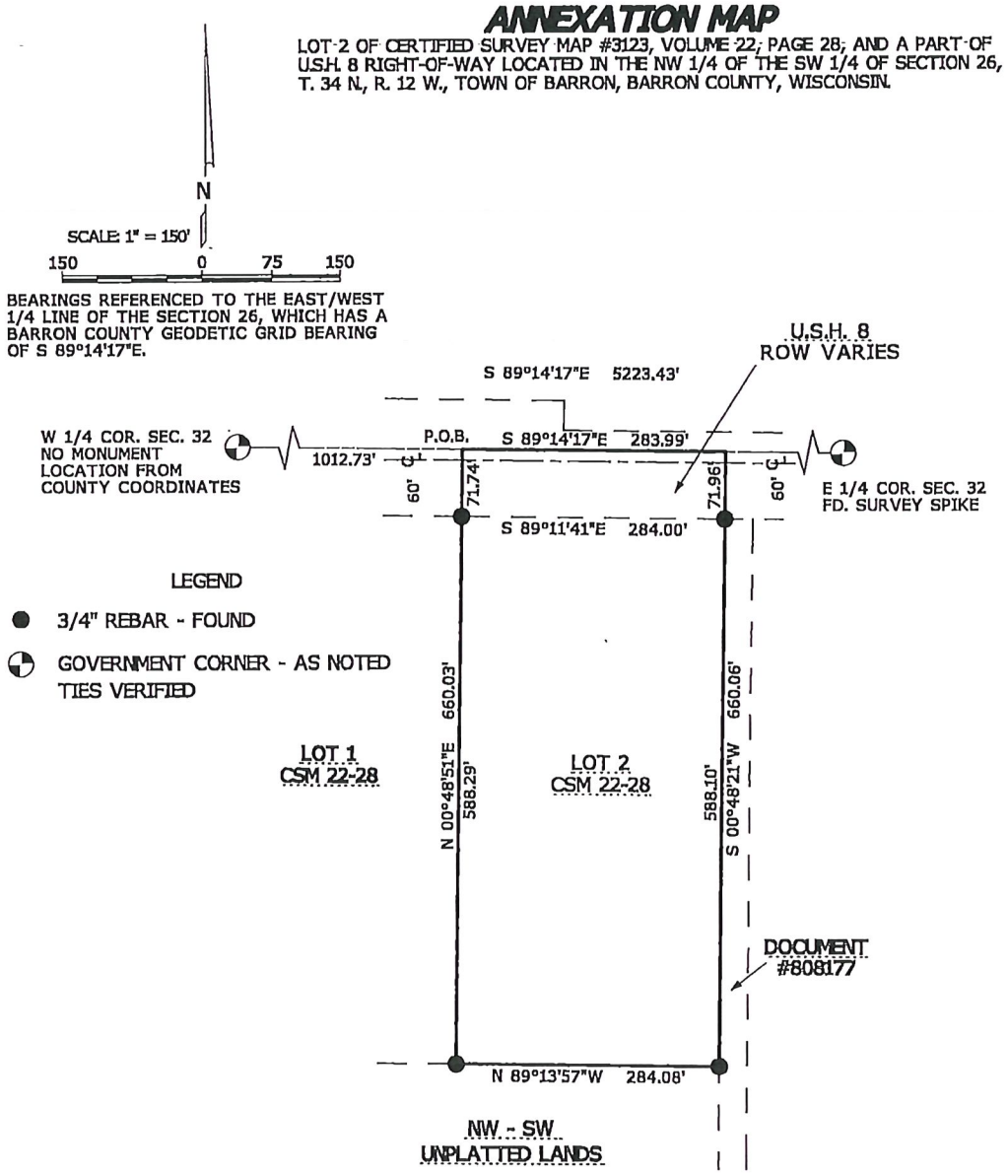
Document e-signed by Thomas S. Gellert (tgellert@gellertglobalgroup.com)
Signature Date: 2026-03-17 - 6:44:10 PM GMT - Time Source: server- IP address: 69.74.224.66

Agreement completed.
2026-03-17 - 6:44:10 PM GMT

Adobe Acrobat Sign

ANNEXATION MAP

LOT 2 OF CERTIFIED SURVEY MAP #3123, VOLUME 22, PAGE 28; AND A PART OF U.S.H. 8 RIGHT-OF-WAY LOCATED IN THE NW 1/4 OF THE SW 1/4 OF SECTION 26, T. 34 N., R. 12 W., TOWN OF BARRON, BARRON COUNTY, WISCONSIN.



DESCRIPTION OF AREA TO BE ANNEXED
(From Town of Barron to City of Barron)

A parcel of land which is Lot 2 of Certified Survey Map #3123, Volume 22, Page 28, and a part of U.S.H. 8 right-of-way in the NW 1/4 of the SW 1/4 of Section 26, T. 34 N., R. 12 W., Town of Barron, Barron County, Wisconsin, more particularly described as follows:

Commencing at the West 1/4 corner of said Section 26;
thence S 89°14'17"E, 1012.73 feet to the Point of Beginning;

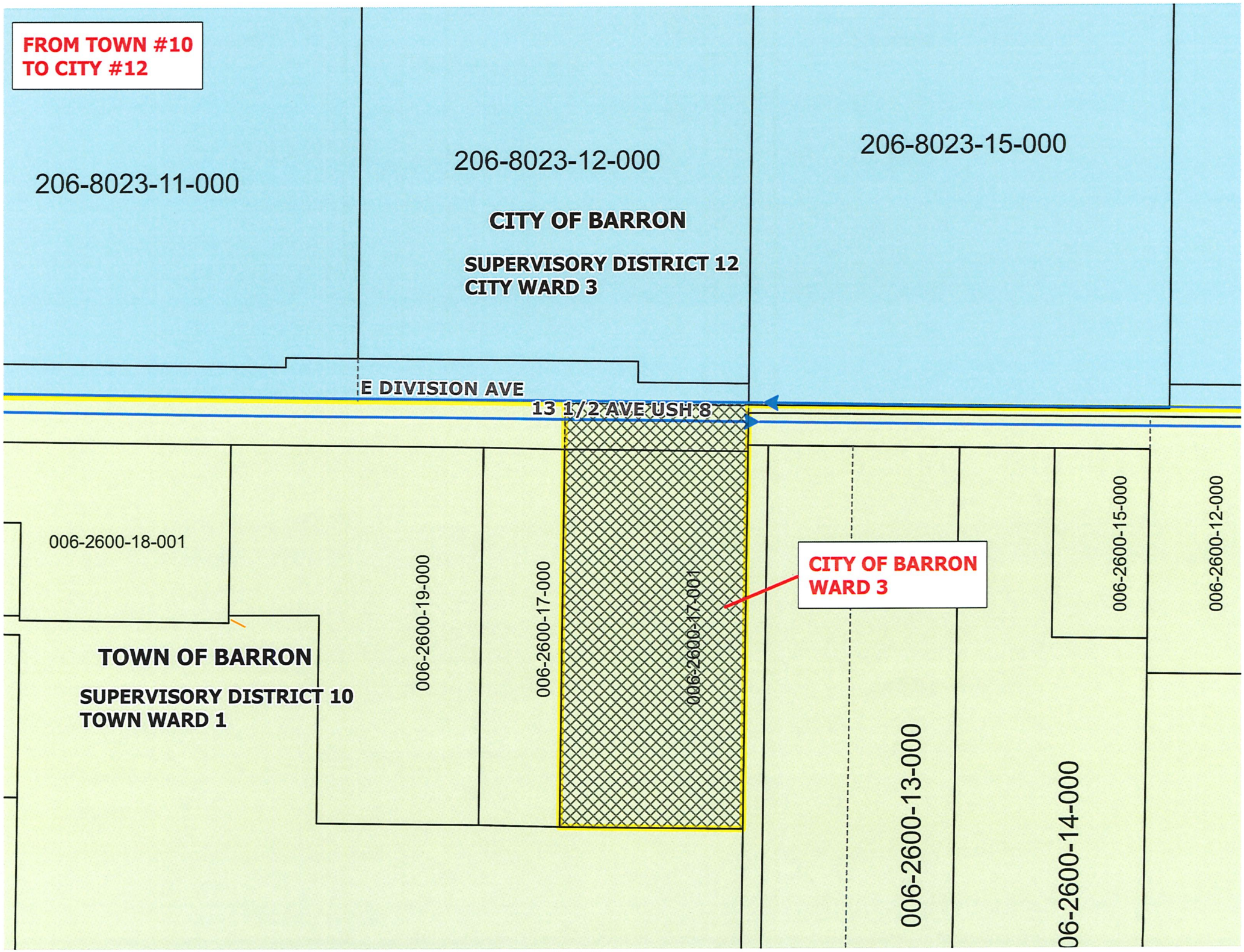
thence S 89°14'17"E, 283.99 feet;
thence S 00°48'21"W, 660.06 feet;
thence N 89°13'57"W, 284.08 feet;
thence N 00°48'51"E, 660.03 feet to the Point of Beginning.

WISCONSIN
05/12/26
Matthew R. Shilts
S-2633
Cameron
Wisconsin
LAND SURVEYOR

PREPARED FOR:

GRAF ENTERPRISES, LLC
224 101ST AVENUE
CLAYTON, WI 54004

SHILTS LAND SURVEYING, LLC
2092 15th AVENUE
CAMERON, WI 54822
TELEPHONE 715-651-5476


FROM TOWN #10
TO CITY #12
206-8023-11-000
206-8023-12-000
206-8023-15-000
CITY OF BARRON
SUPERVISORY DISTRICT 12
CITY WARD 3
E DIVISION AVE
13 1/2 AVE USH 8
006-2600-18-001
006-2600-19-000
006-2600-17-000
006-2600-17-001
CITY OF BARRON
WARD 3
006-2600-15-000
006-2600-12-000
TOWN OF BARRON
SUPERVISORY DISTRICT 10
TOWN WARD 1
006-2600-13-000
006-2600-14-000

ANNEXATION

Document Number | Document Title

DocId:8349171
Tx:4288472

MARGO KATTERHAGEN
BARRON COUNTY, WI
REGISTER OF DEEDS

923055

08/27/2026 08:34:59 AM

RECORDING FEE: 30.00
TRANSFER FEE:
FEE EXEMPT #:
PAGES: 5

Recording Area

Name and Return Address

CITY OF BARRON
PO BOX 156
BARRON WI 54812

Parcel Identification Number (PIN)

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This information must be completed by submitter: document title, name & return address, and PIN (if required). Other information such as the granting clause, legal description, etc., may be placed on this first page of the document or may be placed on additional pages of the document.
WRDA Rev. 12/22/2010

Ordinance 2026-04

An Ordinance Annexing Certain Lands from the Town of Barron, Barron County, Wisconsin, to the City of Barron, Barron County, Wisconsin

The Common Council of the City of Barron, Barron County, Wisconsin, does hereby ordain as follows:

Section I. Territory Annexed. In accordance with the Petition for Direct Annexation by Unanimous Approval filed with the City Clerk on or about August 3rd, 2026, which was signed by all of the electors and owners of all of the real property within the territory proposed to be annexed, now, therefore, the following described territory is hereby annexed to the City of Barron, Barron County, Wisconsin, and is detached from the Town of Barron, Barron County, Wisconsin:

A parcel of land which is the SW ¼ of the SE 1/4, and a part of the SE ¼ of the SE ¼ of Section 22, T. 34 N., R. 12 W., Town of Barron, Barron County, Wisconsin, more particularly described as follows:

Beginning at the South ¼ corner of said Section 22;
Thence N 00°23/15"E, 1328.41 feet;
Thence S 89°45'57"E, 2588.68 feet;
Thense S 00°27'14"W,496.69 feet;
Thence N 89°32'46"W, 613.66 feet;
Thence S 00V27'14"W, 464.35 feet;
Thence S 89°32'46"E, 613.66 feet;
Thence S 00°27'14"W, 358.79 feet;
Thence N 89°57'22"W, 2587.18 feet to the Point of Beginning.

Also a parcel of land which is part of the SE ¼ of the SE ¼ of Section 22, T. 34 N., R. 12 W., Town of Barron, Barron County, Wisconsin, more particularly described as follows:

Beginning at the Southeast corner of said Section 22;
Thence N 00°27'14"E, 358.48 feet;
Thence N 89°32'46"W, 43.00 feet;
Thence S 00°27'14"W, 358.79 feet;
Thence S 89°32'46"E, 43 feet to the point of beginning.

Also a parcel of land which is part of the SE ¼ of the SE ¼ of Section 22, T. 34 N., R. 12 W., Town of Barron, Barron County, Wisconsin, more particularly described as follows:

Commencing at the Southeast corner of said Section 22;
Thence N 00°27'14"E, 496.85 feet;

Thence N 89°45'57"W, 43 feet;
Thence S 00°27'14"W, 496.89 feet;
Thence S 89°32'46"E, 43.00 feet to the Point of Beginning.

Said parcels contain 3,178,501 total square feet, subject to all easements and restrictions of record.

Tax Parcel Numbers 006-2200-44-000 and 006-2200-46-000

Section II. Effect of Annexation. From and after the date of the adoption and publication of this Ordinance, the territory described in Section I shall be a part of the City of Barron for any and all purposes provided by law and all persons coming or residing within such territory shall be subject to all ordinances, rules and regulations governing the City of Barron.

Section III. Ward. The territory annexed to the City by this Ordinance is in Ward 3 and part of Barron County Supervisory District 10.

Section IV. Payment to the Town of Barron. In accordance with Wis. Stat. § 66.0217(14), the City of Barron shall pay annually to the town of Barron, for five years, an amount equal to the amount of property taxes that the Town of Barron levied on the annexed territory, as shown by the tax roll under Wis. Stat. § 70.65, in the year in which this annexation is final.

Section V. Severability. If any provision of this Ordinance is invalid or unconstitutional, or if the application of this Ordinance to any person or circumstance is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or obligations of this Ordinance which can be given effect without the invalid or unconstitutional provision or application.

Section VI. Effective Date. This Ordinance shall be effective upon passage and publication as required by law.

The Ordinance 2026-04 is adopted pursuant to Wis. Stats. §.66.0217(2), Direct Annexation By Unanimous Approval.

Rod Nordby
Mayor

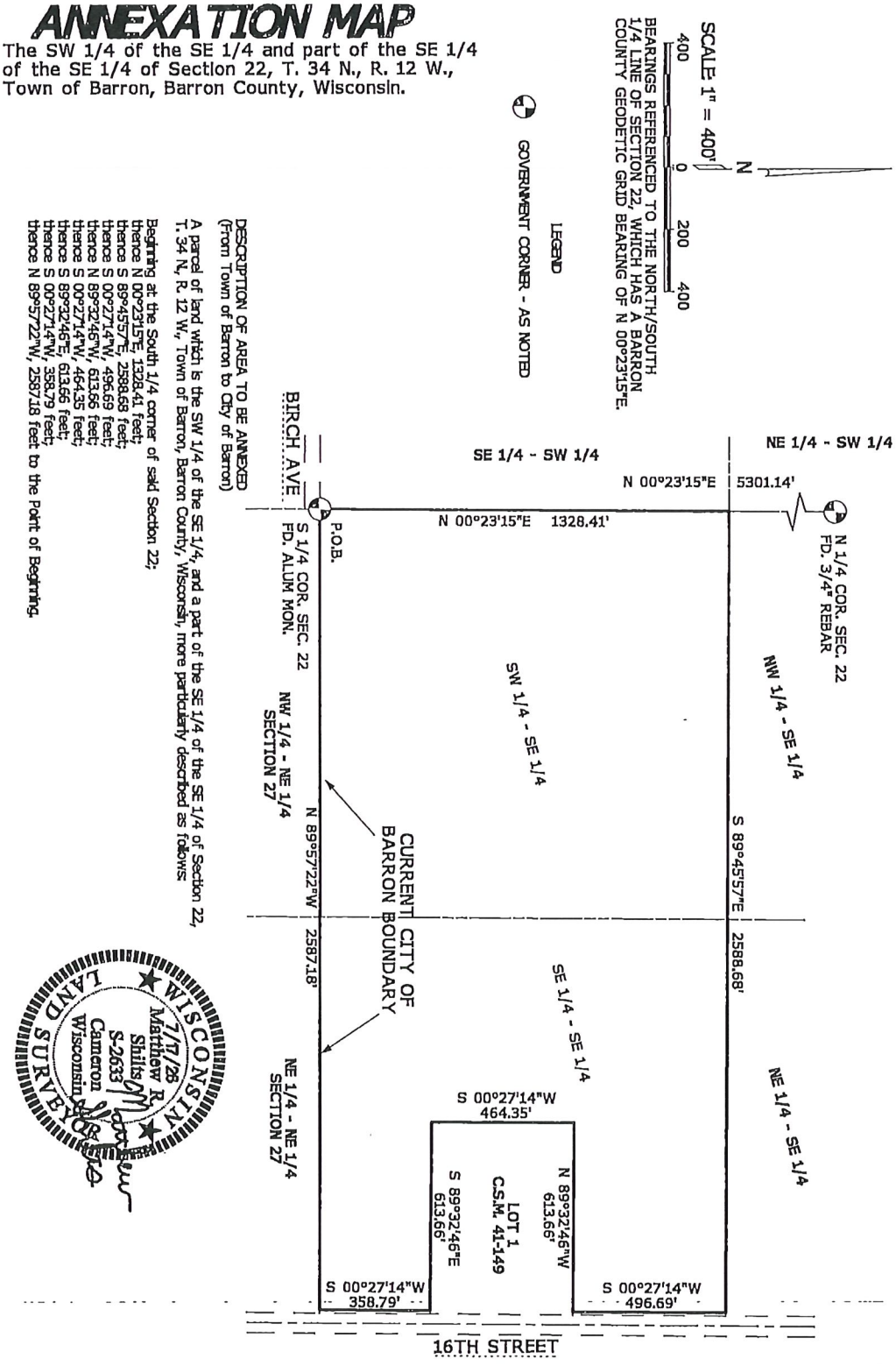
Date Adopted: 8/11/26
Date Published: 8/19/26
Effective Date: 8/11/26

Attest:

Liz Jacobson
City Administrator

ANNEXATION MAP

The SW 1/4 of the SE 1/4 and part of the SE 1/4 of the SE 1/4 of Section 22, T. 34 N., R. 12 W., Town of Barron, Barron County, Wisconsin.



DESCRIPTION OF AREA TO BE ANNEXED
(From Town of Barron to City of Barron)

A parcel of land which is the SW 1/4 of the SE 1/4, and a part of the SE 1/4 of the SE 1/4 of Section 22, T. 34 N., R. 12 W., Town of Barron, Barron County, Wisconsin, more particularly described as follows:

Beginning at the South 1/4 corner of said Section 22;
thence N 00°23'15"E, 1328.41 feet;
thence S 89°45'57"E, 2588.68 feet;
thence S 00°27'14"W, 496.69 feet;
thence N 89°32'46"W, 613.66 feet;
thence S 00°27'14"W, 464.35 feet;
thence S 89°32'46"E, 613.66 feet;
thence S 00°27'14"W, 358.79 feet;
thence N 89°57'22"W, 2587.18 feet to the Point of Beginning.

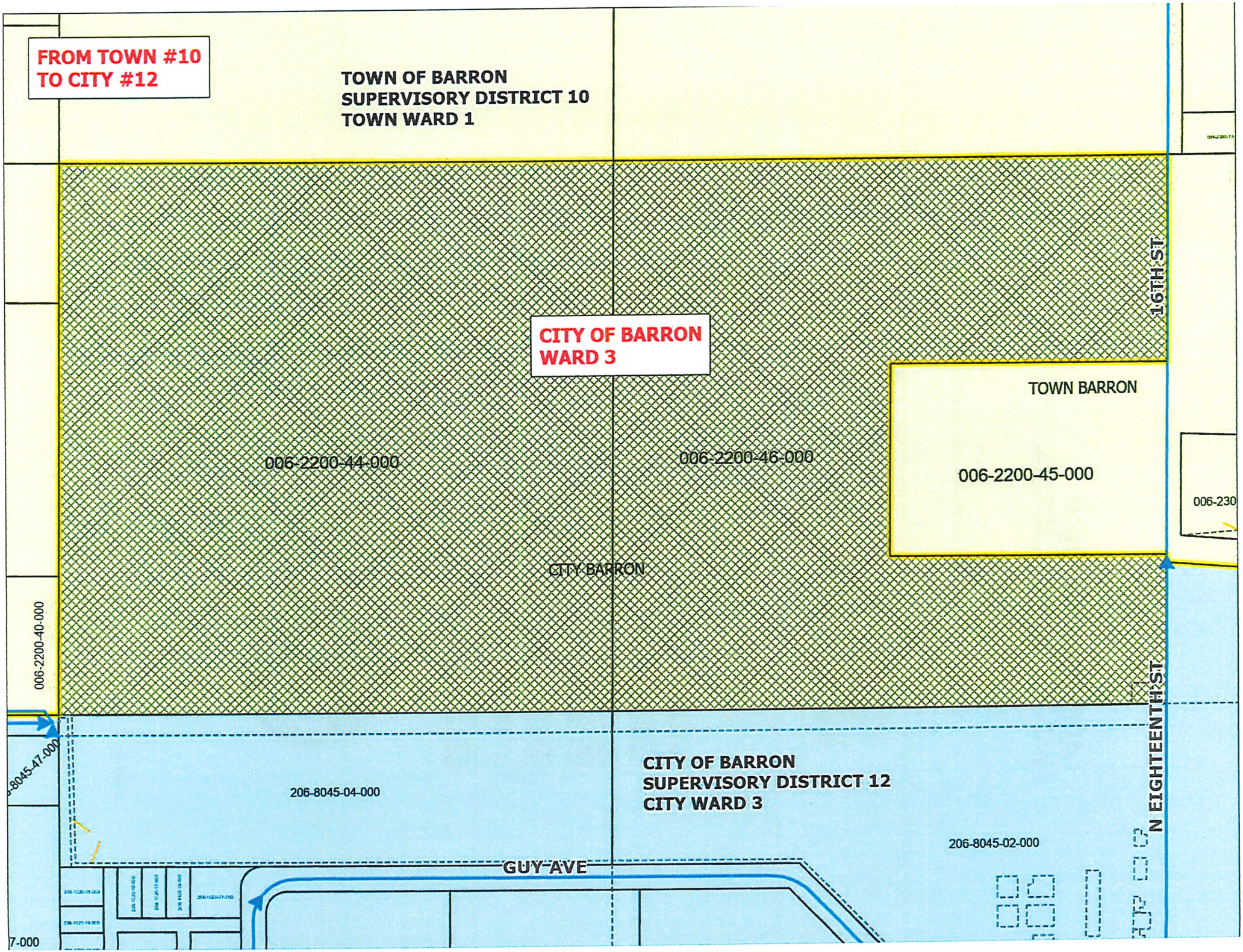
WISCONSIN LAND SURVEYOR
Matthew R. Shilts
S-2633
Cameron Wisconsin USA
7/7/23

PREPARED FOR:

CITY OF BARRON
P.O. BOX 156
BARRON, WI 54812

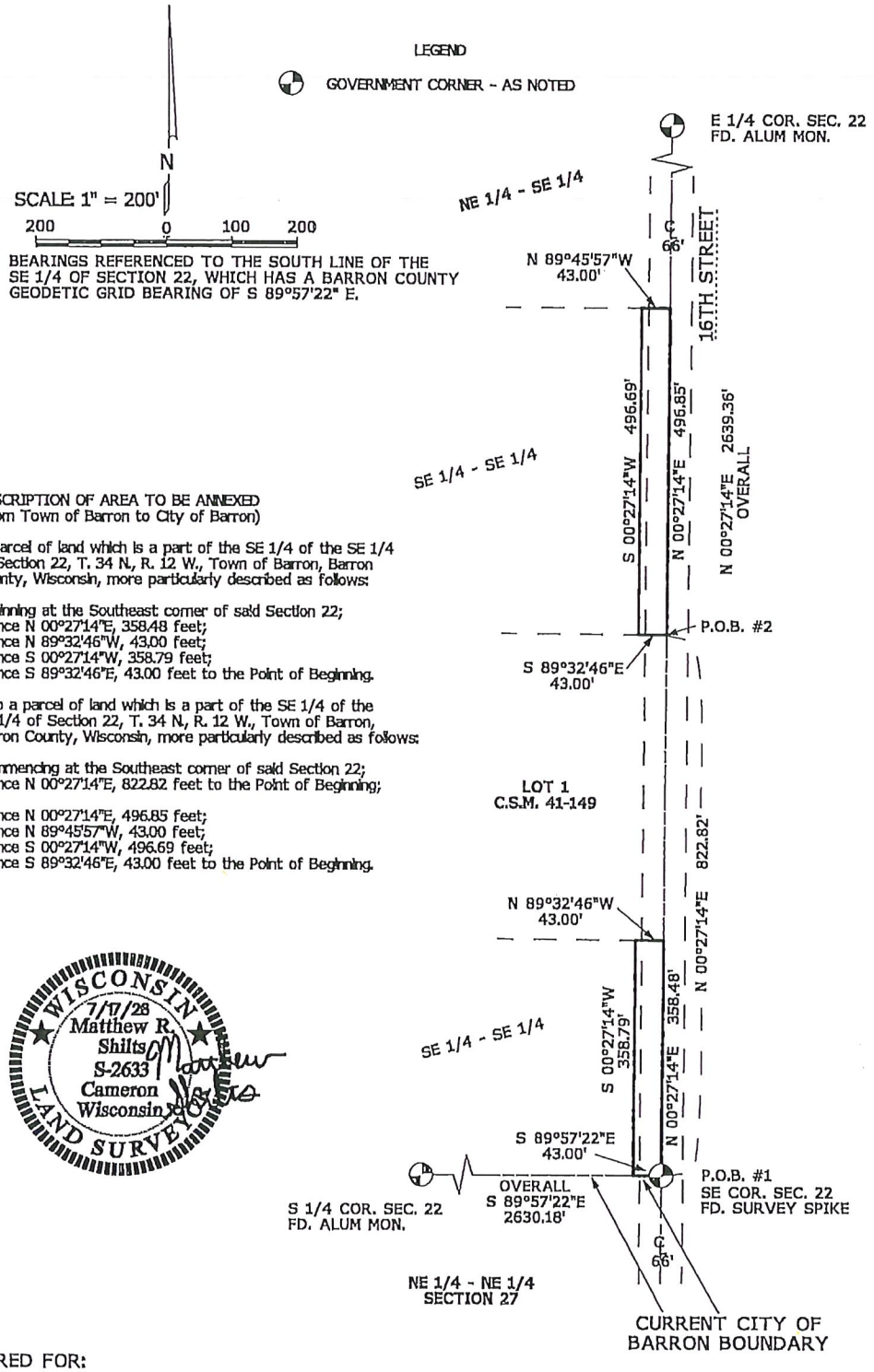
SHEET 1 OF 1

SHILTS LAND SURVEYING, LLC
2092 15th AVENUE
CAMERON, WI 54822
TELEPHONE: 715-651-5476


FROM TOWN #10
TO CITY #12
TOWN OF BARRON
SUPERVISORY DISTRICT 10
TOWN WARD 1
CITY OF BARRON
WARD 3
TOWN BARRON
006-2200-44-000
006-2200-46-000
006-2200-45-000
006-230
CITY BARRON
006-2200-40-000
16TH ST
N EIGHTEENTH ST
206-8045-47-000
206-8045-04-000
CITY OF BARRON
SUPERVISORY DISTRICT 12
CITY WARD 3
206-8045-02-000
GUY AVE
7-000

ANNEXATION MAP

A part of the SE 1/4 of the SE 1/4 of Section 22, T. 34 N., R. 12 W., Town of Barron, Barron County, Wisconsin.



DESCRIPTION OF AREA TO BE ANNEXED
(From Town of Barron to City of Barron)

A parcel of land which is a part of the SE 1/4 of the SE 1/4 of Section 22, T. 34 N., R. 12 W., Town of Barron, Barron County, Wisconsin, more particularly described as follows:

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thence N 89°32'46"W, 43.00 feet;
thence S 00°27'14"W, 358.79 feet;
thence S 89°32'46"E, 43.00 feet to the Point of Beginning.

Also a parcel of land which is a part of the SE 1/4 of the SE 1/4 of Section 22, T. 34 N., R. 12 W., Town of Barron, Barron County, Wisconsin, more particularly described as follows:

Commencing at the Southeast corner of said Section 22;
thence N 00°27'14"E, 822.82 feet to the Point of Beginning;

thence N 00°27'14"E, 496.85 feet;
thence N 89°45'57"W, 43.00 feet;
thence S 00°27'14"W, 496.69 feet;
thence S 89°32'46"E, 43.00 feet to the Point of Beginning.

WISCONSIN
7/17/28
Matthew R. Shilts
S-2633
Cameron
Wisconsin
LAND SURVEYOR

PREPARED FOR:

CITY OF BARRON
P.O. BOX 156
BARRON, WI 54812

SHEET 1 OF 1

SHILTS LAND SURVEYING, LLC
2092 15th AVENUE
CAMERON, WI 54822
TELEPHONE: 715-651-5476

BARRON COUNTY RESOLUTION NO. 2026 -

Adoption of the Barron County Farmland Preservation Plan Map Amendment to Town of Stanfold – 2026

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

WHEREAS, pursuant to Section 91.10 of the Wisconsin Statutes, Barron County is authorized to prepare, update, and adopt a Farmland Preservation Plan in accordance with the aforementioned Statute; and

WHEREAS, the attached Farmland Preservation Plan Amendment modifies the plan map area of the Farmland Preservation Plan for Barron County; and

WHEREAS, the Zoning Committee has the authority to recommend that the Barron County Board of Supervisors adopt the amendment to the County's Farmland Preservation Plan under Section 66.1001(4)(b); and

WHEREAS, an amendment of 37.69 acres to the plan map area of the Town of Stanfold was approved by the Zoning Committee on May 6, 2026, on a vote of 4-0, with Jenkins, Cook, Kusilek and Bartlett all voting in favor and none against; and

NOW, THEREFORE, BE IT RESOLVED, that pursuant to Sections 91.16 of the Wisconsin State Statutes that the Barron County Board of Supervisors hereby adopts the Barron County Farmland Preservation Plan Map Amendment.

BE IT FURTHER RESOLVED that the Barron County Farmland Preservation Plan Amendment be incorporated into the Barron County Comprehensive Plan; Chapter Two, Agricultural, Natural and Cultural Resources.

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

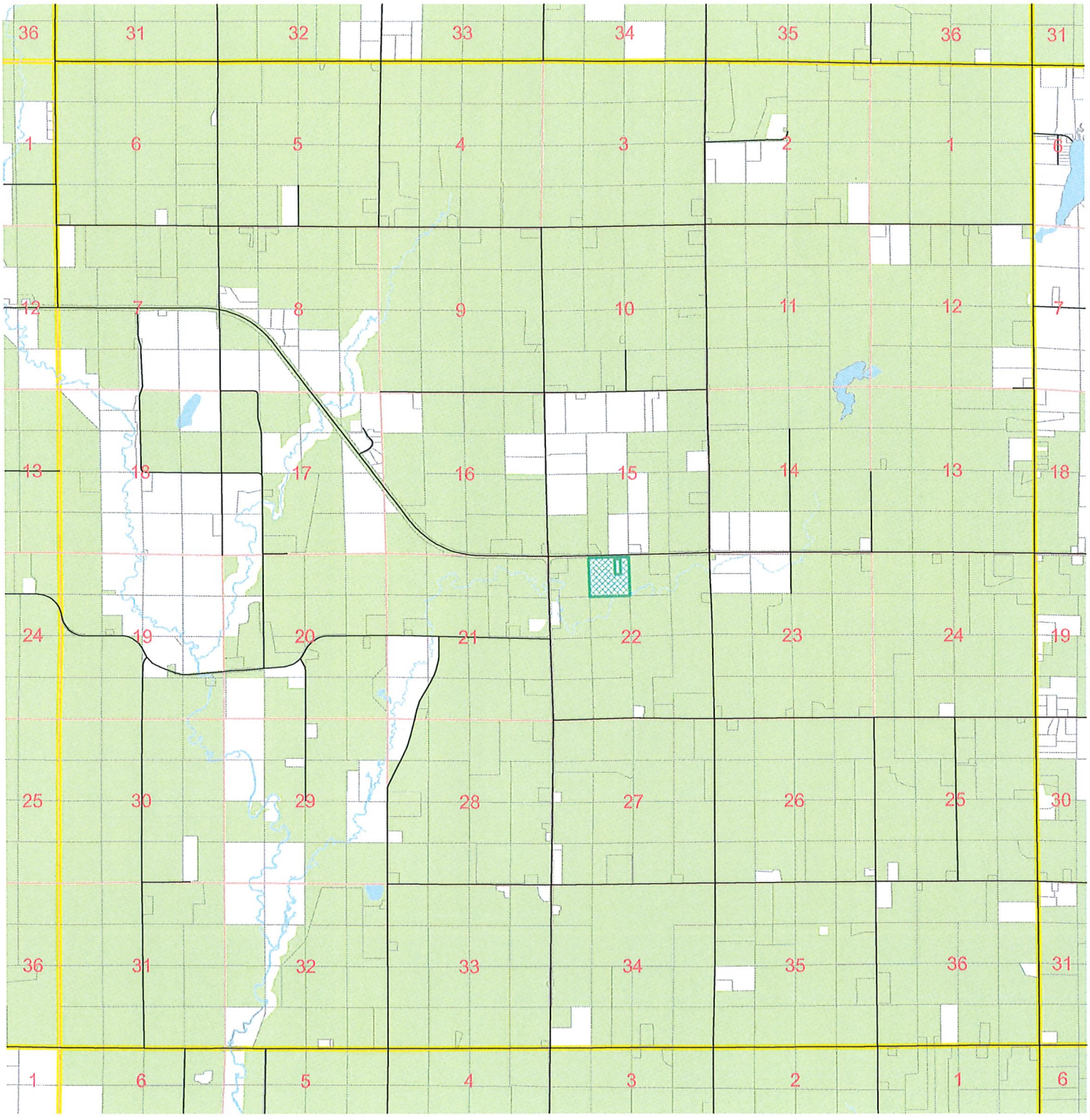
BARRON COUNTY RESOLUTION NO. 2026 -

Adoption of the Barron County Farmland Preservation Plan Map Amendment to Town of Stanfold – 2026

OFFERED THIS 19th day of October, 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: _____ Michelle Drury, Finance Director Approved as to form by: _____ Jeffrey French, Administrator _____ John Muench, Corporation Counsel	_____ Audrey Kusilek, Zoning Committee Chair (The Committee Chair signature verifies the action taken by the Committee.) Board Action: Adopted ( ) Failed ( ) Tabled ( )

FARMLAND PRESERVATION PLAN MAP
TOWN OF STANFOLD
BARRON COUNTY



The Farmland Preservation Plan Maps supersede the Preferred Land Use Maps of the Barron County Comprehensive Plan when inconsistencies exist regarding non-agricultural development.

PREPARED BY: BARRON COUNTY
DEPARTMENT OF LAND SERVICES
AMENDED 04/03/2026

N

0 0.25 0.5 0.75 1 Miles

PLAN AREA MAP AMENDMENTS 2026

CHANGE

- ADD
- REMOVE

- COUNTY BOUNDARY
- SECTION
- PARCEL BOUNDARY
- SURFACE WATER
- TOWN BOUNDARY
- CITY
- VILLAGE
- FARMLAND PRESERVATION AREA
- NON-FARMLAND PRESERVATION AREA
- ROAD

BARRON COUNTY RESOLUTION NO. 2026 - _____

Approval of Changes to the Rural Functional Classification System in Barron County

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

WHEREAS, functional classification is the method by which roads and streets are categorized based on the levels of mobility and access they provide; and

WHEREAS, functional classification categories are separate for Urban and Rural areas; and

WHEREAS, geographic areas not within a designated Urban Area (UA) are designated as Rural; and

WHEREAS, rural areas, for the purposes of functional classification, are defined by county; and

WHEREAS, functional classification of a road or street has a bearing on federal transportation funding eligibility; and

WHEREAS, FHWA and WisDOT have developed guidance for functional classification of roads and streets; and

WHEREAS, WisDOT periodically reviews and updates to the functional classification system of roads and streets throughout the state; and

WHEREAS, these recommended functional classification changes were developed through joint review by County officials and WisDOT planning staff; and

WHEREAS, these recommended changes have been reviewed by the Barron County Highway Committee; and

WHEREAS, documents showing the recommended FC changes are attached; and

WHEREAS, the Wisconsin Department of Transportation will, after local approval of the recommended FC changes, approve the changes and submit them to FHWA for final approval; and

WHEREAS, the approved final FC map will be made available to Barron County after FHWA final approval; and

WHEREAS, the new functional classifications will supersede the existing functional classifications in the urban area; and

WHEREAS, this resolution was approved by the Highway Committee on October 1, 2026, on a vote of 5-0, with Jenkins, Olson, Turcott, Vaughn & Wolf voting in favor and none against.

NOW, THEREFORE, BE IT RESOLVED, that the Barron County Board of Supervisors hereby approves all recommended functional classifications.

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

OFFERED THIS 19th day of October, 2026.

Number of readings required: One ( ) Two ( ) Vote required for passage: Majority ( ) 2/3 Entire Board (20) ( ) Source of funding: Budgeted ( ) General Fund ( ) Grant ( ) 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 Board Action: Adopted ( ) Failed ( ) Tabled ( ) Approved as to form by County Administrator: _____ Jeffrey French, Administrator Approved as to form by Corporation Counsel: _____ John Muench, Corporation Counsel	_____ Peter Olson, Highway Committee Chair (The Committee Chair signature verifies the action taken by the Committee.)

BARRON COUNTY ORDINANCE NO. 2026 - ____

Ordinance Repealing and Recreating Barron County General Code Entitled Parks and Recreation

The Barron County Board of Supervisors ordains as follows

WHEREAS, the Property Committee has engaged in revision of Chapter 42.17 of the General Code of Barron County; and

WHEREAS, the Property Committee is recommending repealing and recreating Chapter 42.17 and recreating a portion of the General Code as attached; and

WHEREAS, it is the recommendation of the Property Committee that the Barron County Board of Supervisors adopt the ordinance repealing Chapter 42.17, and recreating the attached Chapter 42.17 of the Barron County General Code; and

WHEREAS, this ordinance was approved by the Property Committee on October 5, 2026 on a vote of 7-0, with Bartlett, Eby, Fowler, Heller, Krug, Moen & Schradle voting in favor and no members voting against.

NOW, THEREFORE, BE IT ORDAINED that the Barron County Board of Supervisors does hereby repeal Chapter 42.17 of the Barron County General Code, and recreates the attached document as Chapter 42.17 of the General Code entitled Barron County Parks and Recreation Ordinance.

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 19th day of October, 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 ( )

42.17 FIREARMS AND OTHER WEAPONS.

(I) POSSESSION OR CONTROL. No person shall have in his possession, or under his control, any firearm, airgun or gas operated gun as defined in § 939.22, Wis. Stats., unless the same is unloaded and enclosed in a carrying case, or any bow, crossbow or slingshot, unless the same is unstrung or enclosed in a carrying case in any County Park, wayside, parking lot, special recreation area or special use area, except for the County Shooting Range. The use of the aforementioned weapons is permitted on other County properties in conformance with Wisconsin DNR Regulations during a State designated hunting season or in the case of hunting unprotected species as designated by the State of Wisconsin.

(II) DISCHARGING WEAPONS. No person shall discharge any firearm, airgun or bow in a County Park, wayside, or public parking area for a County Forest unless said areas are posted specifically for such use. Firearms may be discharged at a County Shooting Range unless prohibited by posting or prohibited by verbal order given by the person or persons in charge; however, County lands adjoining the County Shooting Range can be used, by the public, for hunting purposes. Ordinance 2021-15 – Amended Ordinance 23-4.

(III) COUNTY SHOOTING RANGE.

1. PURPOSE.

Safe areas for public shooting of firearms is essential to the lifestyle of residents and visitors of Barron County. Shooting for recreation, shooting practice for self-defense and shooting practice for food security of hunting traditions are part of many lifestyles. Established shooting ranges provide safety factors to provide areas for these shooting purpose. The purposes of these policies are to:

1. Define and regulate the public use of established shooting ranges on public lands to provide protection to range users and the general public.
2. Define official areas as designated shooting ranges.
3. Establish a permit system to recover portions of cost of range operations and generate revenue for future range maintenance and improvements.

2. DEFINITIONS.

A. DEPARTMENT. The Barron County Maintenance/Parks & Recreation Department located at Government Center, 335 East Monroe Avenue, Room 2130, Barron, WI 54812.

B. COMMITTEE. The Barron County Property Committee, assigned by the Barron County Board of Supervisors to oversee policy and operations of the Barron County Maintenance/Parks & Recreation Department.

C. DEFINED SHOOTING RANGE. Barron County owns and operations two ranges for the discharge of weapons: the Owen Anderson Range and the Maple Plain Range. The ranges are lands designated as an area for shooting of firearms. Defined areas shall be appropriately signed for the protection of the non-shooting public.

D. PERMIT FEE. Fee charged for usage of any County designated areas requiring payment prior to usage. A daily permit fee and an annual permit fee as set forth below and as reviewed and adjusted from time to time by the Property Committee as necessary.

E. SHOOTING RANGE PERMIT. Permit issued by the Barron County Maintenance/Parks & Recreation Department allowing use of defined shooting range areas. Permits may include daily or annual permits which may be purchased on site by use of a QR Code, purchased on-line at www.barroncountywi.gov or in person at the Barron County Government Center.

F. PERMIT USER. Includes any person that has read, understands and agrees to follow rules at the shooting range and has paid the required daily or annual permit fee for use of the facility.

3. USE OF DEFINED SHOOTING RANGES ON COUNTY OWNED LAND.

A. Eligible Users. Must be 18 years of age to use the facility or be accompanied by a person 18 years of age.

B. Permit Requirements. Any person 16 years of age or older and utilizing facilities designated as a shooting range, shall purchase and obtain a permit prior to facility use. Individuals under the age of 16 are not required to have a permit but must be accompanied by a person over the age of 18 and possessing a permit (Any individual under the age of 18 should possess a valid Hunter's Safety Certificate. Shooters under the age of 14 years must be accompanied by a parent, guardian, or an adult designated by the parent or guardian.

i) A daily or annual permit may be purchased on site by use of a QR Code, purchased on-line at www.barroncountywi.gov or in person at the Barron County Government Center.

ii) By purchasing a permit to use the range facilities, the individual agrees that they have read, understands and agree to follow rules at the shooting range and that any violations of such rules is subject to a forfeiture as set forth in Section 42.71 of the Parks and Recreation Ordinance.

iii) Permit Fee. A daily permit fee for Wisconsin residents is $5.00 and $10.00 for non-residents. An annual permit fee for Wisconsin resident is $30.00 and $60.00 for non-residents. An annual permit fee is valid from January 1 through December 31 each year. Implementation of fees shall be effective January 1, 2027.

iv) Permits shall be valid for use at either the Owen Anderson Range or the Maple Plain Range.

v) The daily permit fee and an annual permit fee established may be reviewed and adjusted from time to time by the Property Committee as necessary.

C. Request for Identification and Permit. Any person within a defined shooting range shall present identification and permit documentation to Department employees or law enforcement upon request.

D. General Range Rules.

i) Hours of Operation. County Shooting Ranges hours of operation shall be 8:00 am to 6:00 pm Wednesday through Saturday and Sunday 12:00 pm to 6:00 pm. Effective the first day of January 2027 the County Shooting Ranges shall be closed all day on Sundays going forward.

1. The County Shooting Ranges shall be closed during the deer gun hunting season and deer muzzleloader season, or at such other times as approved and posted by the Property Committee.
2. A temporary closure for unexpected or emergency reasons by the County Administrator shall be effective until the next meeting of the Property Committee unless rescinded by the County Administrator.
3. When the range gates are closed for any reason the range is closed to public use. No person, other than Department staff in performance of duties, shall be inside the range gates or designated range area when the range is posted as closed or the gate is closed.
4. Using or being present on the range property prior to 8:00 a.m. and after 6:00 p.m., or present on the range Monday, Tuesday, Sunday before 12:00 pm (all day on Sundays effective January 1, 2027, or on any date that the ranges has been posted as closed, or the gate is closed, shall be subject to a forfeiture as set forth in Section 42.71 of the Parks and Recreation Ordinance. (Ord. 2023-4).

ii) Prohibited Uses and Activities. The use of the following at any County Shooting Range Facility is strictly prohibited:

a) Prohibited Weapons and Ammunition. Fully automatic weapons are prohibited on the range. The use of armor piercing, tracer, or incendiary ammunition is prohibited. Use of 50 Caliber centerfire ammunition or larger is prohibited at County Shooting Ranges.

b) Binary Reactive Exploding Targets. Binary Reactive Exploding Targets, such as Tannerite are prohibited from County Shooting Ranges.

c) No target shooting is permitted on any County Property except at designated County Shooting Ranges.

d) No person shall discharge any firearm in any area within the Range not specifically designated for such use.

e) No activity is permitted on the berms or the backstops, including mining of lead or copper.

E. Conformance with DNR Regulations. Where the aforementioned weapons are permitted on County Property, such use shall be in conformance with State DNR regulations during a state designated hunting season, or in the case of hunting unprotected species as designated by the State of Wisconsin.

F. Privilege. The use of the County Shooting Range Facilities is a privilege that is provided to the public for responsible use and enjoyment. Continued use by any individual or groups is subject to obeying the rules of the range attached hereto and as amended by the Barron County Property Committee. (Ord. 2023-4)

G. Violation of the provisions of this Ordinance shall be subject to a forfeiture as set forth in Section 42.71 of the Parks and Recreation Ordinance. (Ord. 2023-4).

H. Official Use Exempt. This policy, in its entirety does not apply for emergency response, patrol, contractors under a department contract for logging or construction work or departmental staff in exercising duties.

I. Interpretation of Ordinance. The day-to-day interpretation of this Ordinance is under the discretion of the County Administrator or the Maintenance Director when a lawful usage should occur.

4. OTHER USE OF DEFINED SHOOTING RANGE PROPERTY.

A. Due to dangers present within the defined shooting range, uses of the County forest including hunting, fishing, hiking, biking and sight-seeing shall be **restricted** within the shooting range area.

B. ATV's, UTV's, Motorcycles, motor vehicles as defined by state statutes or other undefined motor vehicles **shall not be permitted** off the defined access road or parking area.

C. From time to time, the Director may, based on need or opportunity, develop, regulate, and allow a limited hunt by public participants on County Properties.

SUMMARY OF 2027 PROPOSED BUDGET FOR BARRON COUNTY

Pursuant to Sec. 65.90 of the Wisconsin Statutes, notice is hereby given that a public hearing on the proposed 2027 Budget for Barron County will be held in the Veteran's Memorial Auditorium, at the Government Center at 335 E Monroe Ave, Barron Wisconsin at 9:00 am on Monday, November 2, 2026. A detailed account of the proposed budget may be viewed at the Barron County Dept of Administration Monday-Friday 8:00 am to 4:00 pm.

The following is a summary of the proposed budget for all fund types of the County.

GENERAL FUND	2026 Budgeted	2027 Proposed	% Change
EXPENDITURES AND OTHER SOURCES:			
General Government	$ 9,349,749	$ 9,720,508	
Public Safety	$ 11,587,771	$ 12,214,701	
Public Works	$ 3,600	$ 3,600	
Health & Human Services	$ 315,353	$ 337,752	
Culture, Recreation & Education	$ 1,571,197	$ 1,632,021	
Conservation & Development	$ 1,839,523	$ 1,768,091	
Contingencies	$ 1,350,538	$ 1,868,304	
B1 Charitable & Penal Chgs from State	$ -	$ -	
TOTAL EXPENDITURES & OTHER USES	$ 26,017,731	$ 27,544,976	5.87%
REVENUES AND OTHER SOURCES:			
Property Tax Levy	$ 4,992,509	$ 3,909,934	
Other Taxes	$ 564,120	$ 576,120	
Intergovernmental	$ 5,752,061	$ 5,899,526	
Licenses & Permits	$ 304,500	$ 329,446	
Fines, Forfeits & Penalties	$ 133,200	$ 162,974	
Public Charges for Services	$ 1,127,050	$ 1,404,036	
Intergovernment Charges for Services	$ 241,515	$ 249,625	
Miscellaneous	$ 2,255,594	$ 2,456,223	
Uses of Available Funds:			
Sales Tax Applied-Current	$ 5,000,000	$ 5,300,000	
Sales Tax Applied-Prior Year	$ 2,036,000	$ 3,398,478	
Fund Balance Applied - Jail Assessments	$ 41,500	$ 39,453	
Fund Balance Applied - Out of Co Prisoner Rev	$ 615,790	$ 388,628	
Fund Balance Applied - State Prisoner Rev	$ -	$ 109,500	
Fund Balance Applied - Unassigned	$ 1,200,165	$ 2,010,147	
Fund Balance Applied - Health Ins Unassigned	$ 278,995	$ 254,000	
Fund Balance Applied - Assigned	$ 1,474,732	$ 1,056,888	
Total Revenues & Other Sources	$ 26,017,731	$ 27,544,976	5.87%
Estimated Fund Balance December 31:	2025 Actual	2026 Projected	
Committed/Assigned/Nonspendable	$ 17,258,622	$ 14,685,681	
Unassigned	$ 11,843,974	$ 11,026,373	
Total Fund Balance 12/31	$ 29,102,596	$ 25,712,054	

ALL GOVERNMENTAL FUNDS COMBINED	Estimated Fund Balance 1/1/2027	Total Revenues & Other Sources	Total Expenditures & Other Uses	Estimated Fund Balance 12/31/2027	2027 Property Tax Levy	2026 Property Tax Levy
General Fund	$ 25,712,054	$ 27,544,976	$ 27,544,976	$ 25,712,054	$ 3,909,934	$ 4,992,509
Special Revenue Funds	$ 9,905,605	$ 30,917,403	$ 30,917,403	$ 9,905,605	$ 11,866,718	$ 10,876,356
Debt Service	$ 9,419	$ 2,629,377	$ 2,629,377	$ 9,419	$ 2,629,377	$ 2,293,249
Capital Projects	$ 2,927,538	$ 3,140,500	$ 3,140,500	$ 2,927,538	$ 750,000	$ 500,000
Internal Service Funds - Highway & Health Ins	$ 10,139,241	$ 19,653,863	$ 19,653,863	$ 10,139,241	$ 5,066,042	$ 4,766,042
Enterprise Fund - Waste to Energy	$ 1,326,637	$ 5,440,000	$ 5,440,000	$ 1,326,637	$ -	$ -
	$ 50,020,494	$ 89,326,120	$ 89,326,119	$ 50,020,494	$ 24,222,071	$ 23,428,156

	2025 Budget	2026 Budget	2027 Proposed	Percentage Change
Valuation	$ 6,997,611,300	$ 7,746,993,400	$ 7,987,298,300	3.10%
County Tax Levy	$ 22,710,679	$ 23,428,156	$ 24,222,071	3.39%
Mill Rate (Taxes per $1,000 Valuation)				
Debt Service	$ 0.29	$ 0.30	$ 0.33	10.00%
Library Service	$ 0.14	$ 0.13	$ 0.13	0.00%
Operating	$ 2.86	$ 2.63	$ 2.58	-1.90%
Total	$ 3.29	$ 3.06	$ 3.04	

****RECYCLING SPECIAL CHARGE:** $32.00 $32.00 $36.00

**All Municipalities except Town & City of Rice Lake & Village of New Auburn - Improved Parcels Only (per parcel charge)

The 2027 Budget includes Family Treatment Court, Child Support upgrade, Disability Benefits Specialist, Network Analyst, Open Records and Waste to Energy positions.

Published October 12, 2026 Section 65.90(3) Jeffrey S. French, Barron County Administrator

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	35,239,284	34,780,227		
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	1,868,304	1,868,304		
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	45,353,007	44,893,950	459,057	Total Expense Decrease
Less:						
General Revenue (General fund)	9,200,612	10,124,132	10,601,794	10,430,366	*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	2,868,752	2,690,623	*178,129*	Reduced sales tax funds used
Excess Sales Tax Applied to Health Insurance (Included in Contingency)			529,841	529,841		
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	254,000	254,000	-	
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	22,102,115	21,643,058	459,057	Total Revenue Decrease
Budgeted Levy	**22,022,702**	**22,703,569**	**23,250,892**	**23,250,892**		
County Library	652,022	678,972	728,529	728,529		
County Library - Out of County Payments	35,955	45,615	42,650	42,650		
Bridge Aid - Outside of Levy			200,000	200,000		
Budgeted Levy with Library (Library Outside Levy Limits)	**22,710,679**	**23,428,156**	**24,222,071**	**24,222,071**	-	
Total Dollar Change from Prior Year	171,006	717,477	793,915	793,915		
Total Percentage Change from Prior Year	**0.76%**	**3.16%**	**3.39%**	**3.28%**		
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	*547,323*	*547,323*		
Total Maximum Allowable Levy	22,022,702	22,703,569	23,250,892	23,250,892		
Actual Levy as adopted by County Board	22,022,702	22,703,569	23,250,892	23,250,892		
(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	2.58	2.58		
Total County Mill Rate Levy	**3.29**	**3.06**	**3.04**	**3.04**		
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		

Sales Tax Fund Balance		
Sales tax applied to budget:	3,398,593	59.53%
Sales tax balance remaining:	2,310,337	40.47%

Levy Increase Breakdown from Prior Year	
Net New Construction	211,195
Debt Payment Increase	336,128
Subtotal Allowable Levy Increase	**547,323**
Increase to Library Funding (outside levy)	46,592
Bridge Aid (outside levy)	200,000
Subtotal Increase Outside the Levy	**246,592**
Total Allowable Levy Increase	**793,915**

Breakdown of Health Insurance Changes	
Initial estimated Health Ins Cost	1,498,410
Actual bids less than estimate	-475,709
Plan Changes from 9/25 Exec	-238,860
Current Budgeted Cost	783,841
$254,000 from fund balance (BCHA interest)	
$529,841 from sales tax	

SEPTEMBER TO OCTOBER CHANGES
SUPPLEMENT TO THE 2027 BUDGET

		Levy	
Levy Limits - Official Numbers Came in from DOR		-14,312	increase in levy
Moved debt payment from bond proceeds to levy limit worksheet		-336,128	increase in levy
Correct calculated library amounts	Exp	-420	decrease in library exp
Exempt Computer Aid Estimate	Rev	-2,555	increase in general fund aid
Increase in State Shared Revenue	Rev	-42,490	increase in general fund aid
Adjust Health Insurance Cost down from estimates	Exp	-475,709	decrease in contingency cost
Adjust Health Insurance Cost Down from Plan Changes	Exp	-238,860	decrease in contingency cost
Contingency increase for .3% wage - potential H.S.A.	Exp	83,588	increase in contingency cost
Decrease audit costs for Barron County Housing Authority	Exp	-24,000	decrease in operating cost
Reduction in application of Health fund balance		1,244,410	
Increase in sales tax applied		-193,944	
Decrease in levy for library adjustment		420	
Net Changes Since 9/9/26		0	

These changes fully utilize our allowable levy for the 2027 budget.

Barron County Personnel Requests
Supplement to the 2027 Budget

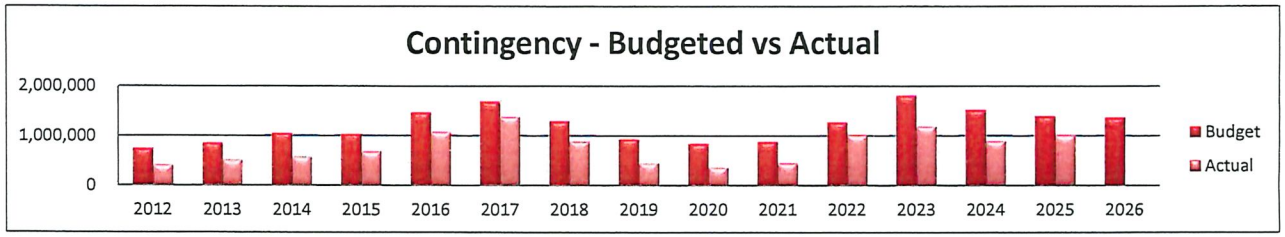
	Total Cost	New Tax Levy	Fed/State & Other Funding Sources	Reallocation of Funds
DHHS				
Family Treatment Court Covered by Opioid Funds	117,391		117,391	
CHILD SUPPORT				
Program Manager Upgrade	1,247	415.72	831	
ADRC				
Disability Benefits Specialist	106,412	53,206	53,206	
TECHNOLOGY				
Network Analyst	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**	**-**

	Opioid Funds	
Cash 12/31/25	641,544.98	
Received 2026	152,191.95	
A/R 2027-2038	1,224,792.00	anticipated amounts per settlements
	2,018,528.93	

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	10.61%	783,841		
COLA (Includes Estimated FICA/Medicare/WRS)	3.00%	835,875		
WI Dept of Revenue CPIU as of 8/31/26 (3.3%)	0.30%	83,588		
8-Week Vacancies for Open Positions		(75,000)		
		1,868,304	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	24,222,071		



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

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)
2026		(2,941,301.00)
2027		-

2026 Ending Fund Balance unknown
Adding approximately $254,000 to fund balance from BCHA project interest
Applying $254,000 from fund balance to 2027 budget

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.

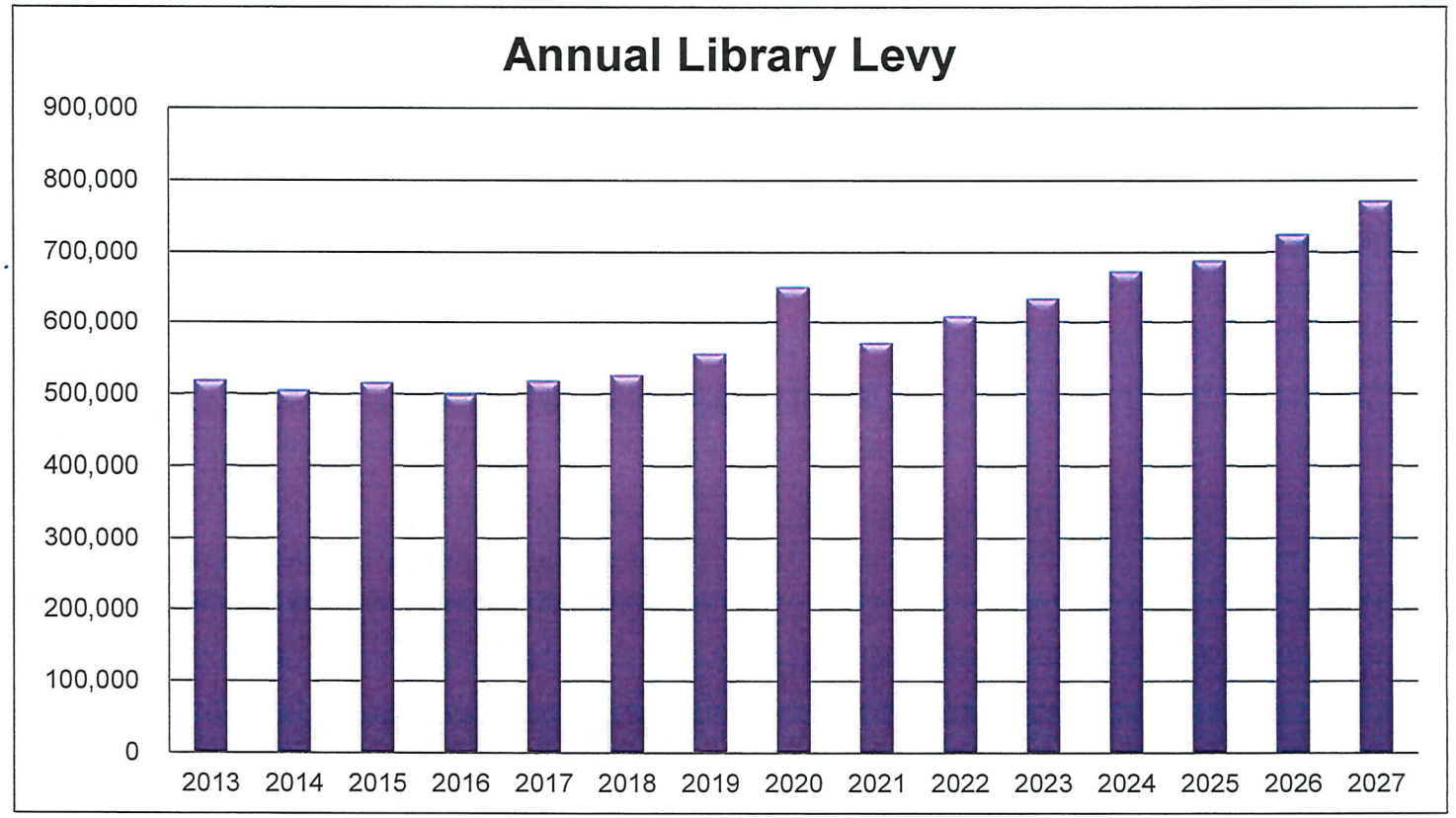
Advantages of Maintaining a Healthy Fund Balance:

* 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

15 Year Historical Library Levy Analysis

Supplement to the 2027 Budget

Budget Year	Library Levy
2013	518,324
2014	504,865
2015	515,220
2016	499,148
2017	517,356
2018	525,603
2019	555,858
2020	649,702
2021	570,517
2022	608,015
2023	633,037
2024	672,139
2025	687,977
2026	724,587
2027	771,179
15 Year Increase	252,855
15 Yr % Increase	34.90%



15 Year Historical Library Levy Analysis
Supplement to the 2027 Budget

Out Of County		100% Amount	Useage	Avg Cost/User	% Paid	Amt Paid	Change
	2025	$ 51,364.00	8122	6.01	70%	$ 35,955.00	
	2026	$ 65,166.00	9531	5.98	70%	$ 45,615.00	$ 9,660.00
	2027	$ 60,928.00	8569	6.47	70%	$ 42,650.00	$ (2,965.00)
In County							
	2025	$ 835,925.00	126404	7.01	78%	$652,022.00	
	2026	$ 859,458.00	126311	7.13	79%	$678,972.00	$26,950.00
	2027	$ 910,660.00	119654	8.12	80%	$728,529.00	$49,557.00

Each library provides a cost per user & the number of County users
These 2 numbers are multiplied to determine the 100% amount
Then we apply the percentage to pay (70% out of County & 80% in County)

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	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	8,000	
00-41140	Managed Forest Tax From Districts	51,254	54,107	55,779	50,000	55,000	55,000	55,000	
00-41150	Forest Crop Tax from Districts	8,697	5,996	8,000	8,000	8,000	8,000	8,000	
00-41220	Retained Sales Tax	130	129	120	120	120	120	120	
10-41230	Real Estate Transfer Fees	197,696	230,251	195,000	195,000	200,000	200,000	200,000	
08-41800	Interest on Taxes	298,304	350,996	300,000	300,000	300,000	300,000	300,000	
	Total Taxes	568,017	659,181	570,650	564,120	576,120	576,120	576,120	-
	INTERGOVERNMENTAL REVENUES								
00-42422	State Exempt Computer Aid	34,075	34,297	36,555	34,000	36,555	36,555	36,555	
00-42425	Personal Property Aid (incl ACT 12)	75,235	260,020	270,258	270,250	277,962	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	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	2,197,216	2,197,216	2,197,216	
09-43520	State Aid - Crime Victim/Witness	73,364	79,070	71,000	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	50,800	
12-43528	State Aid - Soil & Water Salaries	158,931	163,876	289,379	289,379	245,338	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	28,800	
02-43543	State Aid - Circuit Court	272,906	377,423	375,000	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	16,600	
12-43574	State Aid - Land Info - Surveyor C/O	51,752	60,128	34,592	-	68,966	-	68,966	
12-43599	State Aid - Land and Water Plan	7,536	71,149	62,000	62,000	90,000	90,000	90,000	
	Total Intergovernmental Revenue	4,533,775	5,504,182	5,762,776	5,691,933	5,899,411	5,830,445	5,899,411	-

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	240,000	
12-44450	Phosphorus Variance Fees C/O	40,693	8,940		-	29,446		29,446	
12-44500	NR-135 Annual Permits	63,780	76,325	65,005	64,500	60,000	60,000	60,000	
	Total Licenses & Permits	354,392	318,575	305,005	304,500	329,446	300,000	329,446	-
	FINES, FORFEITURES & PENALTIES								
12-45000	Land Services Forfeitures	-			-				
12-45010	Zoning Forfeitures	2,090	3,625	2,534	-	29,774	-	29,774	
02-45110	County Ordinance Forfeitures	78,897	82,728	70,000	70,000	70,000	70,000	70,000	
08-45111	NSF Check Forfeitures	140	240	200	200	200	200	200	
02-45120	Penal Fines for County	61,964	77,953	55,000	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	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	162,974	-
	PUBLIC CHARGES FOR SERVICES								
02-45140	Circuit Court Fees & Costs	82,353	82,065	70,000	70,000	90,000	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	1,000	
02-45143	Circuit Court Mediation Fees	5,346	4,352	4,000	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	20,000	
06-46110	County Clerk Fees	10,850	10,474	8,000	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	90,000	
06-46125	SVRS Support - (Chg to Munis Voting)	23,991	22,033	10,000	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	175,000	
12-46135	Land Information - Surveyor C/O	66,364	70,574	50,000	-	70	-	70	
02-46150	Register in Probate Fees	29,195	23,253	18,000	18,000	23,000	23,000	23,000	
02-46151	Guardian at Litem Chg for Services	185,904	180,193	176,750	176,750	175,750	175,750	175,750	
02-46153	Attorney Fee Revenue	58,642	127,124	71,500	71,500	121,500	121,500	121,500	
04-46191	Copy Machine Revenue - Admin	6,207	5,926	6,000	6,000	7,000	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	50,000	
16-46211	Sheriff Fees	21,176	34,272	10,000	10,000	18,000	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	18,000	
16-46222	Booking Fee	1,244	1,525	1,500	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	20,000	
16-46226	Jail Nurse Fee	773	525	500	500	500	500	500	
16-46240	Out of Co Prisoner Rev - Acct 59230	615,792	388,628		615,790	388,628	-	388,628	498,128
16-46240-294	State Prisoner Revenue					109,500		109,500	
12-46320	Rural Address Numbers C/O	18,708	13,364	15,000	-	49,945		49,945	
05-46540	Cremation/Disintern/Death Cert Fees	74,377	88,497	65,000	65,000	60,000	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	500	
15-46720-250	Park Fees - Veteran's Park	24,219	24,732	24,000	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	42,000	
15-46720-252	Park Fees - Southworth	38,215	35,586	40,000	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	-	10,402	
15-46720-259	Waldo Carlson Boat Launch Fees C/O	7,270	7,250	7,000	-	86,343	-	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	2,000	
25-46775	Extension - Family Living	2,118	2,849	2,037	1,500	2,000	2,000	2,000	
25-46777	Extension - Workshop Revenue	780			-				
25-46778	Extension - General Revenue	318	62	2,000	2,000	100	100	100	
15-46810	County Forest Revenue	117,139	133,813	100,000	100,000	175,000	175,000	175,000	
12-46820	Conservation Reserve - C/O	-			-				
15-46820	Snowmobile Alliance - C/O (Forester)					11,369	-	11,369	
16-46820	Snowmobile Alliance - C/O (Sheriff)	4			-				
12-46821	Native Plant Program - C/O	-	8,621	8,000	-	116	-	116	
12-46823	NR-135 Review Fees	-		1,600	800	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	-	20,942	
12-46827	Tree Program Revenue C/O	15,645	15,536	16,057	-	4,434	-	4,434	
12-46828	Land Serv Misc Revenue			18,661		32,765	-	32,765	
02-47361	Family Court Counseling C/O	8,810	8,865	8,000	-	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	1,902,164	498,128
	INTERGOVT CHARGES FOR SERVICE								
08-47100	Tax Collection Fees	1,422	1,412	1,401	1,400	2,800	2,800	2,800	
07-47310	Technology Intergovernmental Rev	14,457	11,950	14,530	12,900	12,900	12,900	12,900	
16-47320	School Resource Officer Rev	207,863	207,215	217,215	217,215	223,925	223,925	223,925	
12-47335	Intergovt Revenue - Surveyor	4,455	623	10,000	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	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		1,000	
16-47404	LE Canteen Rev - C/O	140,333	101,582	75,000	-	45,500		45,500	
20-47470	Veteran's Revenue - Donations - C/O	6,800	22,621	7,320	-	6,500	-	6,500	
15-47475	Parks & Rec Intergovt Revenue	464	-	500	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	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	1,500,000	
12-48110	Interest DATCP Watershed C/O	1,690	1,540	1,500	-	52,848	-	52,848	
15-48120	Interest - Snow Club Loans	17,049	5,326	8,000	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	50	
14-48210	County Building/Office Rents	46,456	(11,676)	80,000	80,000	85,000	85,000	85,000	
08-48309	Treasurer's Statement Revenue	835	776	700	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	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	-	13,284	
15-48530	Donations - Arland Rifle Range C/O	160	304		-	4,336		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	48,000	
00-49220-701	Indirect Cost Reimburse from Hwy	311,722	365,903	392,732	392,732	397,282	397,282	397,282	
00-49220-703	Indirect Cost Reimburse from WTE	171,127	159,096	215,832	215,832	210,223	210,223	210,223	
31-49310	Contribution from County Depts	2,518	2,018	8,000	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	2,456,223	-
	Total G/F	13,361,093	11,493,017	10,451,590	10,742,922	11,575,962	10,601,794	11,575,962	498,128
	CONTINGENCY FUND								
101	Contingency	886,461	999,669	1,350,538	1,350,538	1,868,304	1,868,304	1,868,304	
	Total Contingency Fund	886,461	999,669	1,350,538	1,350,538	1,868,304	1,868,304	1,868,304	-
	SPECIAL REVENUE FUNDS								
201	Jail Assessment Revenue	37,491	39,450	41,500	41,500	39,453	-	39,453	39,453
202	County Sales Tax Revenue	6,435,731	6,320,287	7,036,000	7,036,000	8,168,752	-	8,168,752	
204	Maintenance of Dams-General	35,409	59,013	277,110	277,110	238,594	238,594	238,594	
204-438	Maintenance of Dams-Beaver Dam	9,410	9,370	1,350	1,350	1,450	(421)	1,450	
204-473	Maintenance of Dams-Rice Lake Dam	23,525	23,565	23,565	23,565	334,717	297,061	334,717	
206	CDBG #1 - 1982	17,132	6,990	3,650	-	3,000	-	3,000	
208	CDBG #2 - 2000	13,052	909	475	-	3,000	-	3,000	
210	Recycling Program	725,526	746,667	735,244	735,244	809,500	-	809,500	
211	DHHS - Adult Protective Services	773,449	644,638	627,237	800,000	839,660	202,780	839,660	
211	DHHS - Children/Families/Youth Aids	6,961,042	3,765,556	3,540,896	7,326,852	7,539,313	4,190,188	7,539,313	
211	DHHS - Board 51 Behavioral Health	9,119,104	6,894,996	7,089,939	9,819,787	10,022,743	2,675,675	10,022,743	
211	DHHS - Public Health	2,613,558	1,543,455	1,158,470	2,723,757	2,938,921	1,725,782	2,938,921	
211	DHHS - Income Maintenance	1,655,775	1,334,118	1,242,092	1,822,065	1,873,870	618,002	1,873,870	
212	Opioid Abatement	377,916	161,643	167,000	167,000	139,100	-	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	1,076,306	
216	Aging Disability Resource Ctr (ADRC)	1,770,736	1,868,445	1,925,198	1,925,198	2,030,603	360,223	2,030,603	
220	Fleet Vehicle Account	52,628	91,749	87,500	87,500	90,500	33,000	90,500	
221	Recreation Officer	168,614	348,904	354,447	274,447	290,144	200,144	290,144	
222	Animal Control	104,302	106,178	142,280	142,280	151,946	99,046	151,946	
231	Programs on Aging	1,708,794	1,852,672	2,014,585	2,138,701	1,895,009	904,381	1,895,009	
231-43566	Elderly&Handicapped Transportation	149,521	148,200	272,316	148,200	146,332	109,291	146,332	
240	Wildlife Habitat - Nickel an acre	760	759	1,630	760	1,000	-	1,000	
241	State Aid Forestry	250		46,318	48,000	48,000	-	48,000	
242	State Aid Snowmobile Trails	89,389	118,010	100,890	100,890	100,890	-	100,890	
243	Forestry Projects	-			5,000	5,000		5,000	
244	State Aid ATV Trails	271,800	259,085	103,580	103,580	227,352	-	227,352	
801	Dog License	20,359	19,259	21,000	21,000	21,000	-	21,000	
803	State Aid Wildlife Damage	38,576	-	30,000	30,000	50,000	-	50,000	
	Total Special Revenue Funds	34,163,964	27,381,563	28,107,493	36,863,007	39,086,155	11,866,718	39,086,155	39,453
	DEBT SERVICE FUNDS								
302	GO State Trust Fund - WTE Shredder	-		224,776	24,776	224,776	24,776	224,776	
303	GO State Trust Fund - WTE AGRS	414,626	414,626	314,626	314,626	414,626	314,626	414,626	
304	GO Highway Facility Bonds 2020B	1,580,319	1,581,869	1,582,369	1,582,369	1,581,819	1,581,819	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	367,600	
307	GO Promisorry Note 2025 - Motorola			340,556		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	2,929,377	-
	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	3,140,500	
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	3,140,500	-
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	5,066,042	
43XXX	Intergovernmental Revenues	2,082,798	2,008,732	2,258,584	2,130,139	1,951,584	-	1,951,584	
47XXX	Intergovernmental Chgs for Services	7,205,126	8,339,560	6,926,501	6,847,101	7,376,500	-	7,376,500	
48XXX	Miscellaneous Revenues	57,424	206,030	4,249,900	4,249,900	4,420,403	-	4,420,403	
49XXX	Other Financing Sources	501,131	685,225	1,246,854	1,177,000	839,334	-	839,334	
	Total Internal Service Funds	14,412,521	15,905,588	19,447,881	19,170,182	19,653,863	5,066,042	19,653,863	-

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	-	500,000	
46431	Electrical Sales	188,291	198,021	190,000	190,000	290,000	-	290,000	
46432	Waste Haulers - In County	1,965,450	2,129,277	2,225,000	2,225,000	2,400,000	-	2,400,000	
46433	Waste Haulers - Out of County	1,212,210	1,237,945	1,250,000	1,250,000	1,380,000	-	1,380,000	
46434	Individuals - All	700,621	661,476	712,000	712,000	700,000	-	700,000	
46438	Metal Sales	52,426	49,495	55,000	55,000	50,000	-	50,000	
48XXX	All other revenues	171,804	69,552	61,000	61,000	20,000	-	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	-	339,000	
49997	Surplus Funds Applied	-		200,000	200,000	100,000	-	100,000	
49998	Repayment on Loans - 2027	-		(339,000)	(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	-	5,440,000	-
	GRAND TOTAL REVENUES	**71,898,803**	**71,315,022**	**70,765,631**	**77,927,394**	**83,694,160**	**32,782,235**	**83,694,161**	**537,581**

			Carryover
00 Gen	5,631,531	5,631,531	(0)
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	-
	11,575,962	10,601,794	974,168
	11,575,962	10,601,794	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	159,845	
01-51115	Broten Property Cleanup	-			-	-	-	-	-	
01-51120	HIPAA Compliance C/O	-		10,686	-	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	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	199,122	
09-51310	District Attorney	462,004	509,737	528,169	524,577	506,076	-	506,076	506,076	
09-51315	District Attorney - Crime Victim Witness	134,900	140,815	143,223	143,223	139,364	-	139,364	139,364	
31-51320	Corporation Counsel	423,527	441,890	447,784	442,731	457,518	-	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	23,975	
02-51350	Circuit Court - Family Court Commish	42,056	43,599	45,410	45,410	46,748		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	1,351,851	
04-51415	Employee Recognition C/O	4,728	5,020	40,673	-	44,710	44,710		44,710	
06-51420	County Clerk	159,876	202,449	258,206	243,356	256,243	-	256,243	256,243	
04-51425	Workplace Safety C/O	-	960	7,546	-	7,546	7,546		7,546	
04-51430	Administration - Personnel Administration	38,966	27,750	57,000	57,000	58,000	-	58,000	58,000	
04-51432	Administration - Recruitment Activities	-	-	8,300	4,000	12,300	8,300	4,000	12,300	
04-51435	Wellness Program - C/O	302	-	16,842	-	14,640	14,640		14,640	
06-51440	County Clerk - Elections	67,690	39,497	172,900	172,900	172,400	-	172,400	172,400	
07-51450	Technology Center	929,047	922,348	2,047,870	1,105,620	1,295,419	-	1,295,419	1,295,419	
04-51460	Administration - Copy Room	27,082	21,629	37,000	37,000	38,000	-	38,000	38,000	
01-51510	Independent Auditing	104,622	107,755	110,000	110,000	96,000	-	96,000	96,000	
01-51512	Special Account-Indirect Costs	6,580	6,700	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	358,672	
01-51540	Property, Liability, WC Insurance C/O	140,997	112,386	292,960	-	231,320	231,320	-	231,320	
14-51600	Maintenance - Government Center	540,370	453,536	651,569	648,852	661,419	-	661,419	661,419	
14-51610	Maintenance - Justice Center	499,977	506,728	617,053	614,604	628,239	-	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	55,000	
10-51710	Register of Deeds	306,335	335,363	359,575	356,636	367,250	-	367,250	367,250	
12-51715	Land Info - State C/O	101,577	114,770	91,065	-	72,481	72,481		72,481	
12-51715-290	Land Info - WROC OrthoImage Reimb C/O	-		14,104	-	32,765	32,765		32,765	
12-51715-291	Land Info - Surveyor Equipment Reserve C/O	1,912		640	-	640	640		640	
12-51715-292	Land Info - Education Grant C/O	315	2,179	2,521	-	1,330	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		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		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		20,000	
12-51720	Land Info - County	162,504	142,356	150,633	149,662	181,101	-	181,101	181,101	
08-51790	Treasurer - Tax Deed Expense	31,855	13,584	35,100	35,100	30,100	-	30,100	30,100	
00-51910	Uncollectible Taxes	9,923	2,999	5,000	5,000	12,000	-	12,000	12,000	
	Total General Government	8,625,441	8,180,496	10,495,255	8,878,550	9,720,508	508,029	9,212,479	9,720,508	-
	PUBLIC SAFETY									
16-52110	Sheriff - Administration	1,243,418	1,099,983	1,309,841	1,210,092	1,291,114	50,940	1,240,174	1,291,114	
16-52110-368	Sheriff - Drug Buy Money C/O	-		175,114	-	176,238	176,238	-	176,238	
16-52112	Sheriff - Donations C/O	12,340	408	13,759	-	13,930	13,930	-	13,930	
16-52115	Sheriff - Spillman Maint C/O	-	-	316,685	49,000	307,052	258,052	49,000	307,052	
16-52120	Sheriff - Enforcement/Det/SRO	3,720,981	3,849,422	4,039,565	3,862,487	4,212,283	-	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	91,141	
01-52220	Fire Suppression	-	-	500	500	500	-	500	500	
16-52520	Sheriff - K-9 Unit - C/O	24,409	7,331	5,958	-	8,685	8,685		8,685	
16-52525	Sheriff - LE Shooting Range C/O	-	-	17,021	-	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	1,252,583	-	1,252,583	1,252,583	
16-52610-016	Sheriff - Tower Equip C/O	5,295	11,100	83,498	94,598	71,179	63,179	8,000	71,179	
16-52610-019	Sheriff - Emergency Mgmt	204,275	183,149	192,881	178,678	204,778	13,284	191,494	204,778	
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	4,442,078	
16-52740	Sheriff - Inmate Canteen C/O	101,336	117,951	231,630	-	126,118	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	12,214,701	-
	PUBLIC WORKS									
100-53630	Bike & Pedestrian Plan - TAP Grant	35,507	-	3,600	-	3,600	3,600	-	3,600	
	Total Public Works	35,507	-	3,600	-	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	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	33,998		
20-54702	VSO - Care of Vet's Graves C/O	8,937	8,112	4,437	4,200	8,316	4,116	4,200	8,316		
20-54703	VSO - Donation Aid C/O	3,178	5,123	49,709	-	39,333	39,333	-	39,333		
24-54910	WESTCAP Community Action	4,000	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	337,752	-	
	CULTURE, RECREATION & EDUCATION										
23-55110	Library	644,141	652,022	678,972	678,972	728,529	-	728,529	728,529		
23-55110	Library Act 420 (Out of Co Pmts)	28,016	35,957	45,615	45,615	42,650	-	42,650	42,650		
24-55120	Historical Museum - Appropriation	39,000	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	315,071		
15-55201	Cumberland Rifle Range	520	1,282	3,000	3,000	4,000	-	4,000	4,000		
15-55202	Waldo Carlson Boat Launch C/O	-	-	82,924	-	86,343	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	5,548		
15-55204	Silver Lake Assoc C/O	-	-	1,988	-	1,988	1,988	-	1,988		
15-55205	Vet's Park Boat Launch C/O	-	-	9,676	-	10,402	10,402	-	10,402		
15-55445	Snowmobile Alliance (current Forester)					11,369	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	50,000		
28-55610	UWEC-BC Campus	155,590	224,175	150,000	150,000	150,000		150,000	150,000		
25-55620	UW Extension	12,930	5,330	20,520	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	155,601		
25-55621	UW Extension - Agricultural Agent	-		500	500	500	-	500	500		
25-55622	UW Extension - Family Living Agent	9,364	10,525	2,500	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	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	1,632,021	112,450	1,519,571	1,632,021	-	
	CONSERVATION & DEVELOPMENT										
12-56010	Land Services	1,075,893	1,153,269	1,202,591	1,184,020	1,209,039	-	1,209,039	1,209,039		
15-56100	County Parks & Rec - Forestry	22,744	26,791	184,987	155,967	179,823	-	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	10,498		
12-56216	Land Serv - NR-135 Forf Dollars C/O	-	-	3,458	-	3,458	3,458	-	3,458		
12-56217	SWCD - Conservation (Client) Payments	7,536	71,149	62,000	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	27,075		

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12-56221	SWCD - LCD Equipment C/O	354	580	6,263	-	6,208	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	20,054		
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	-	-	7,660	-	7,660	7,660	-	7,660		
12-56224	SWCD - Phosphorus Variance C/O	14,954	29,196	67,717	-	29,446	29,446	-	29,446		
12-56225	SWCD - LCD Tree Seedlings C/O	10,801	10,798	16,057	-	4,434	4,434	-	4,434		
12-56226	SWCD - LCD Tree Planter C/O	-	-	20,954	-	20,942	20,942	-	20,942		
12-56229	SWCD - Native Plant Program	-	8,560	4,022	-	116	116	-	116		
24-56300	West Central WI Regional Planning	31,693	32,716	34,049	34,049	35,728	-	35,728	35,728		
12-56400	Zoning C/O	15,232	9,804	25,111	17,275	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		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	6,000		
04-56700	Economic Development	96,000	97,000	98,000	98,000	99,000	-	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	1,768,091		-
	Total General Fund	21,784,848	21,747,223	26,192,882	23,061,807	25,676,673	1,532,928	24,143,745	25,676,673		-
	CONTINGENCY										
101	Contingency Fund	886,461	999,669	1,787,833	1,350,538	1,868,304	-	1,868,304	1,868,304		
	Total Contingency Fund	886,461	999,669	1,787,833	1,350,538	1,868,304	-	1,868,304	1,868,304		-
	SPECIAL REVENUE FUNDS										
201	Jail Assessments	37,750	41,650	41,500	41,500	39,453	39,453	-	39,453		
204-56110	Maintenance of Dams- General	24,747	47,010	228,899	244,525	238,594		238,594	238,594		
204-56110-438	Maintenance of Dams - Beaver Dam	273	1,941	1,350	1,000	1,450	1,871	(421)	1,450		
204-56110-473	Maintenance of Dams - Rice Lake Dam	25,652	69,051	72,776	56,500	334,717	37,656	297,061	334,717		
206	CDBG #1 - 1982	-	-		-	3,000	3,000	-	3,000		
208	CDBG #2 - 2000	19,500	-		-	3,000	3,000	-	3,000		
210	Recycling	885,254	601,930	748,429	735,244	809,500	809,500	-	809,500		
211	DHHS - Adult Protection Services	753,074	799,831	839,660	800,000	839,660	636,880	202,780	839,660		
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	7,539,313		
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	10,022,743		
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	2,938,921		
211	DHHS - Income Maintenance	1,599,251	1,688,937	1,823,870	1,822,065	1,873,870	1,255,868	618,002	1,873,870		
212	Opioid Abatement	81,656	84,499	167,000	167,000	139,100	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	1,076,306		
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	2,030,603		
220	Fleet Vehicle Account	44,795	79,769	87,500	87,500	90,500	57,500	33,000	90,500		
221	Recreation Officer	133,240	272,652	345,427	274,447	290,144	90,000	200,144	290,144		
222	Animal Control	63,245	131,943	146,117	142,280	151,946	52,900	99,046	151,946		
231	Programs on Aging	1,630,177	1,883,028	2,037,083	2,014,585	1,760,718	856,337	904,381	1,760,718		
231	Elderly & Handicapped Transportation	235,744	237,265	272,316	272,316	280,623	171,332	109,291	280,623		

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240	Wildlife Habitat	3,067	-	760	760	1,000	1,000	-	1,000		
241	State Aid Forestry Fund	250	-	5,000	5,000	48,000	48,000	-	48,000		
242	State Aid Snowmobile Trails	89,389	111,922	100,890	100,890	100,890	100,890	-	100,890		
243	Forestry Projects	-		2,500	-	5,000	5,000		5,000		
244	State Aid ATV Trails	265,918	258,090	103,580	103,580	227,352	227,352	-	227,352		
801-00	Dog License	1,033	980		21,000	21,000	21,000	-	21,000		
803-29	Wildlife Damage	38,576	28,535		30,000	50,000	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	30,917,403		-
	DEBT SERVICE FUNDS										
302	GO State Trust Fund - WTE Shredder	-		224,776	24,776	224,776	200,000	24,776	224,776		
303	GO State Trust Fund - WTE AGRS	414,626	414,626	414,626	314,626	414,626	100,000	314,626	414,626		
304	GO Highway Facility Bonds 2020B	1,583,869	1,585,419	1,582,369	1,582,369	1,581,819		1,581,819	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	367,600		
307	GO Promissory Note 2025 - Motorola	-		340,556	-	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	2,929,377		-
	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	3,140,500		
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	3,140,500		-
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	754,763		
532XX	Operation of Pits, Quarries & Bituminous	3,404,404	(233,784)	4,160,054	4,152,700	4,259,900	4,259,900	-	4,259,900		
53281	Equipment Purchases	1,509,847	-	1,232,000	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	2,089,362		
53312	CTHS Routine Maintenance - Signs	133,083	143,127	130,000	130,000	136,000	-	136,000	136,000		
53313	County Bridges	78,371	186,505	57,000	57,000	75,000	-	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	1,537,420		
53321-22	STHS Maintenance	2,082,457	2,322,535	1,535,681	1,456,281	1,629,765	1,629,765	-	1,629,765		
53290	Salt Brine					27,603	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	-	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	400,000		
534XX	County Road Construction	2,964,528	2,842,725	2,523,000	2,456,000	1,739,318	1,041,334	697,984	1,739,318		
59210	Indirect Costs	311,722	365,903	392,732	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	19,653,863	-
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	-	2,277,339	
	Repairs and Maintenance	607,914	614,279	804,974	804,974	594,250	594,250	-	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	-	1,059,000	
	Depreciation	323,141	386,506	465,000	465,000	530,000	530,000	-	530,000	
	All other expenses	439,681	548,465	499,200	499,200	535,300	535,300	-	535,300	
	Indirect Costs Payable to G/F	85,563	79,548	107,916	107,916	105,111	105,111	-	105,111	
	New Equipment Purchases	3,691,356			-			-		
	Debt Service	214,199	291,654	300,000	300,000	339,000	339,000	-	339,000	
	Total Enterprise Fund	8,790,617	5,125,305	5,219,696	5,144,000	5,440,000	5,440,000	-	5,440,000	-
	GRAND TOTAL EXPENDITURES	**83,477,200**	**78,633,158**	**88,461,642**	**83,086,583**	**89,626,119**	**43,301,934**	**46,324,186**	**89,626,119**	**-**

K229 = total budget
Budget at a glance

		6,539,536	C/O	
00	Gen	15,600	3,600	12,000
01	Board	505,051	242,006	263,045
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	771,179	-	771,179
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
		25,676,673	**1,532,928**	**24,143,745**
		25,676,673	1,532,928	24,143,745
		-	-	-

	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
Duty Firearm Replacements	12,000				
ERT Vest Replacements	18,000	25,000			
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**

Sallyport Bond Proceeds used for 2027 Squad Cars	480,500
	2,660,000

County Board Meetings 2027			
January	19	Tuesday	9:00 AM
February	15	Monday	9:00 AM
March	15	Monday	9:00 AM
April	20	Tuesday	9:00 AM
May	17	Monday	5:00 PM
June	21	Monday	5:00 PM
July	19	Monday	5:00 PM
August	16	Monday	5:00 PM
September	13	Monday	5:00 PM
October	18	Monday	5:00 PM
November	1	Monday	9:00 AM
November	9	Tuesday	9:00 AM

County Board Meeting Start Times Vary

Executive Meetings 2027		
January	6	Wednesday
February	3	Wednesday
March	3	Wednesday
April	7	Wednesday
May	5	Wednesday
June	2	Wednesday
July	7	Wednesday
August	4	Wednesday
September	1	Wednesday
October	6	Wednesday
October	27	Wednesday
December	1	Wednesday

Executive Meetings Start at 8:00am

Agenda Planning 2027		
January	25	Monday
February	22	Monday
March	22	Monday
April	26	Monday
May	24	Monday
June	28	Monday
July	26	Monday
August	23	Monday
September	27	Monday
October	25	Monday
November	19	Friday
December	27	Monday

Agenda Planning Meetings Start at 8:15am

*Meeting dates & times are subject to change at the discretion of the County Board, Executive Committee and/or Leadership Team.

$73.5 Million
Public School Library Aid

2026 BCPL EARNINGS DISTRIBUTION

$73.5 million in Common School Fund library aid to be distributed in 2026. The Common School Fund was established by Wisconsin's founders in the State Constitution as a permanent trust fund to benefit public education. BCPL invests this endowment in local projects across Wisconsin through the State Trust Fund Loan Program. Earnings from the loan program and other investments are distributed annually to every public school district as the sole state aid for the purchase of library media and resources.

A

Abbotsford, $67,032
Adams-Friendship Area, $112,025
Albany, $28,578
Algoma, $55,653
Alma, $16,872
Alma Center, $46,105
Almond-Bancroft, $36,753
Altoona, $133,802
Amery, $113,856
Antigo, $194,098
Appleton Area, $1,216,514
Arcadia, $110,586
Argyle, $20,469
Arrowhead UHS, $173,498
Ashland, $174,871
Ashwaubenon, $182,261
Athens, $73,572
Auburndale, $64,024
Augusta, $85,670

B

Baldwin-Woodville Area, $137,988
Bangor, $67,424
Baraboo, $365,176
Barneveld, $37,015
Barron Area, $113,987
Bayfield, $35,576
Beaver Dam, $253,152
Beecher-Dunbar-Pembine, $18,050
Belleville, $77,168
Belmont Community, $28,971
Beloit, $494,401
Beloit Turner, $96,984
Benton, $23,151
Berlin Area, $124,843
Big Foot UHS, $57,615
Birchwood, $14,649
Black Hawk, $34,203
Black River Falls, $140,473
Blair-Taylor, $52,383
Bloomer, $124,385
Bonduel, $53,429
Boscobel, $67,424
Bowler, $32,306
Boyceville Community, $62,062
Brighton #1, $10,202
Brillion, $73,375
Bristol #1, $47,020
Brodhead, $94,499
Brown Deer, $154,271
Bruce, $40,350
Burlington Area, $273,621
Butternut, $14,780

C

Cadott Community, $65,659
Cambria-Friesland, $28,840
Cambridge, $67,751
Cameron, $62,846
Campbellsport, $133,802
Cashton, $131,709
Cassville, $18,115
Cedar Grove-Belgium Area, $73,310
Cedarburg, $270,416
Central/Westosha UHS, $133,671
Chequamegon, $51,271
Chetek-Weyerhaeuser, $83,577
Chilton, $96,984
Chippewa Falls Area, $496,297
Clayton, $19,750
Clear Lake, $71,283
Clinton Community, $68,667
Clintonville, $121,377
Cochrane-Fountain City, $49,702
Colby, $97,638
Coleman, $68,471
Colfax, $62,716
Columbus, $114,706
Cornell, $42,770
Crandon, $100,253
Crivitz, $66,247
Cuba City, $63,566
Cudahy, $187,035
Cumberland, $70,106

D-F

D C Everest Area, $502,641
Darlington Community, $65,005
De Soto Area, $44,208
Deerfield Community, $57,680
Deforest Area, $332,936
Delavan-Darien, $210,186
Denmark, $131,382
Depere, $383,226
Dodgeland, $61,931
Dodgeville, $101,169
Dover #1, $5,297
Drummond, $30,933
Durand-Arkansaw, $98,095
East Troy Community, $123,404
Eau Claire Area, $910,783
Edgar, $50,290
Edgerton, $143,808
Elcho, $26,159
Eleva-Strum, $48,721
Elk Mound Area, $71,086
Elkhart Lake-Glenbeulah, $35,576
Elkhorn Area, $284,869
Ellsworth Community, $131,186
Elmbrook, $742,648
Elmwood, $28,317
Erin, $20,862
Evansville Community, $128,505
Fall Creek, $58,334
Fall River, $43,620
Fennimore Community, $66,443
Flambeau, $50,683
Florence, $34,726
Fond Du Lac, $569,607
Fontana J8, $11,902
Fort Atkinson, $177,356
Fox Point J2, $61,865
Franklin Public, $390,943
Frederic, $41,396
Freedom Area, $147,012

G-J

Gale-Ettrick-Trempealeau, $123,993
Geneva J4, $4,382
Genoa City J2, $37,734
Germantown, $367,335
Gibraltar Area, $46,432
Gillett, $45,647
Gilman, $31,194
Gilmanton, $17,265
Glendale-River Hills, $70,432
Glenwood City, $75,599
Goodman-Armstrong, $7,848
Grafton, $220,061
Granton Area, $40,154
Grantsburg, $65,266
Green Bay Area, $2,050,259
Green Lake, $20,208
Greendale, $189,847
Greenfield, $277,348
Greenwood, $69,190
Gresham, $20,927
Hamilton, $417,363
Hartford J1, $130,009
Hartford UHS, $143,154
Hartland-Lakeside J3, $91,686
Hayward Community, $140,734
Herman-Neosho-Rubicon, $26,878
Highland, $21,254
Hilbert, $36,230
Hillsboro, $80,438
Holmen, $278,787
Holy Hill Area, $41,265
Horicon, $92,275
Hortonville, $424,099
Howards Grove, $101,954
Howard-Suamico, $455,228
Hudson, $443,457
Hurley, $44,470
Hustisford, $36,491
Independence, $42,050
Iola-Scandinavia, $44,078
Iowa-Grant, $49,898
Ithaca, $30,737
Janesville, $807,325
Jefferson, $139,361
Johnson Creek, $80,046
Juda, $18,115

K-L

Kaukauna Area, $322,472
Kenosha, $1,761,466
Kettle Moraine, $239,418
Kewaskum, $157,999
Kewaunee, $83,250
Kickapoo Area, $53,364
Kiel Area, $110,128
Kimberly Area, $369,427
Kohler, $33,287
La Crosse, $562,479
Lac Du Flambeau #1, $36,884
Ladysmith, $61,865
Lafarge, $35,641
Lake Country, $27,859
Lake Geneva J1, $152,571
Lake Geneva-Genoa UHS, $120,592
Lake Holcombe, $22,627
Lake Mills Area, $113,660
Lakeland UHS, $65,266
Lancaster Community, $93,060
Laona, $19,815
Lena, $36,099
Linn J4, $5,951
Linn J6, $7,455
Little Chute Area, $111,109
Lodi, $128,178
Lomira, $77,299
Loyal, $71,610

BOARD OF COMMISSIONERS OF PUBLIC LANDS
1848
Managing Wisconsin's trust assets for public education.

101 E. Wilson Street
2nd Floor
PO Box 8943
Madison, WI 53708-8943

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608.267.2787 FAX
bcpl.wisconsin.gov

Luck, $31,194
Luxemburg-Casco, $161,007

M

Madison Metropolitan, $1,731,711
Manawa, $54,083
Manitowoc, $428,611
Maple, $100,384
Maple Dale-Indian Hill, $36,034
Marathon City, $69,321
Marinette, $163,950
Marion, $55,130
Markesan, $106,074
Marshall, $66,966
Marshfield, $362,888
Mauston, $125,889
Mayville, $98,422
Mcfarland, $191,809
Medford Area, $193,902
Mellen, $22,627
Melrose-Mindoro, $67,228
Menasha, $286,439
Menominee Indian, $98,619
Menomonee Falls, $333,982
Menomonie Area, $292,193
Mequon-Thiensville, $330,320
Mercer, $10,987
Merrill Area, $169,770
Merton Community, $62,258
Middleton-Cross Plains, $630,819
Milton, $316,652
Milwaukee, $9,296,239
Mineral Point, $67,555
Minocqua J1, $36,949
Mishicot, $72,656
Mondovi, $75,926
Monona Grove, $271,266
Monroe, $180,430
Montello, $69,321
Monticello, $22,693
Mosinee, $155,645
Mount Horeb Area, $189,651
Mukwonago, $375,705
Muskego-Norway, $445,811

N

Necedah Area, $57,745
Neenah, $720,936
Neillsville, $83,054
Nekoosa, $93,845
New Auburn, $19,684
New Berlin, $362,626
New Glarus, $73,179
New Holstein, $136,810
New Lisbon, $43,293
New London, $227,189
New Richmond, $309,131
Niagara, $28,251
Nicolet UHS, $126,281
Norris, $785
North Cape, $13,145
North Crawford, $37,472
North Fond Du Lac, $131,448
North Lake, $18,900
North Lakeland, $9,548
Northern Ozaukee, $77,953
Northland Pines, $101,038
Northwood, $25,374
Norwalk-Ontario-Wilton, $50,159
Norway J7, $6,605

O-P

Oak Creek-Franklin, $533,574
Oakfield, $40,415
Oconomowoc Area, $500,940
Oconto, $78,149
Oconto Falls, $137,334
Omro, $109,540
Onalaska, $215,156
Oostburg, $94,499
Oregon, $301,741
Osceola, $132,887
Oshkosh Area, $836,361
Osseo-Fairchild, $86,978
Owen-Withee, $72,721
Palmyra-Eagle Area, $67,032
Pardeeville Area, $91,883
Paris J1, $10,137
Parkview, $71,937
Pecatonica Area, $32,241
Pepin Area, $17,657
Peshtigo, $75,860
Pewaukee, $228,824
Phelps, $9,090
Phillips, $55,326
Pittsville, $46,759
Platteville, $128,767
Plum City, $20,142
Plymouth, $178,403
Port Edwards, $31,521
Port Washington-Saukville, $236,737
Portage Community, $160,942
Potosi, $26,224
Poynette, $76,645
Prairie Du Chien Area, $83,577
Prairie Farm, $20,077
Prentice, $36,426
Prescott, $118,368
Princeton, $29,429
Pulaski Community, $292,651

R-S

Racine, $1,854,657
Randall J1, $37,669
Randolph, $43,620
Random Lake, $56,111
Raymond #14, $21,319
Reedsburg, $231,374
Reedsville, $66,705
Rhinelander, $207,766
Rib Lake, $41,462
Rice Lake Area, $183,242
Richland, $129,421
Richmond, $29,298
Rio Community, $33,876
Ripon Area, $119,349
River Falls, $292,978
River Ridge, $49,048
River Valley, $97,638
Riverdale, $59,969
Rosendale-Brandon, $71,283
Rosholt, $46,105
Royall, $50,159
Saint Croix Central, $139,622
Saint Croix Falls, $83,120
Saint Francis, $63,697
Salem, $70,694
Sauk Prairie, $236,737
Seneca, $24,851
Sevastopol, $56,241
Seymour Community, $171,863
Sharon J11, $13,733
Shawano, $188,016
Sheboygan Area, $828,579
Sheboygan Falls, $149,040
Shell Lake, $48,001
Shiocton, $57,222
Shorewood, $120,854
Shullsburg, $27,598
Silver Lake J1, $27,401
Siren, $27,009
Slinger, $246,677
Solon Springs, $27,074
Somerset, $116,799
South Milwaukee, $212,409
South Shore, $20,338
Southern Door County, $84,951
Southwestern Wisconsin, $92,013
Sparta Area, $267,931
Spencer, $57,484
Spooner, $100,580
Spring Valley, $52,972
Stanley-Boyd Area, $115,033
Stevens Point Area, $665,348
Stockbridge, $22,758
Stone Bank School District, $15,957
Stoughton Area, $220,126
Stratford, $69,779
Sturgeon Bay, $104,243
Sun Prairie Area, $683,986
Superior, $333,197
Suring, $32,371
Swallow, $32,437

T-V

Thorp, $60,492
Three Lakes, $41,527
Tigerton, $23,347
Tomah Area, $274,079
Tomahawk, $89,463
Tomorrow River, $71,021
Trevor-Wilmot Consolidated, $29,821
Tri-County Area, $56,568
Turtle Lake, $33,614
Twin Lakes #4, $22,627
Two Rivers, $142,696
Union Grove J1, $43,293
Union Grove UHS, $79,915
Unity, $92,144
Valders Area, $73,702
Verona Area, $466,607
Viroqua Area, $115,883

W-Y

Wabeno Area, $34,726
Walworth J1, $27,924
Washburn, $46,824
Washington, $6,213
Washington-Caldwell, $13,276
Waterford Graded, $96,199
Waterford UHS, $57,026
Waterloo, $68,732
Watertown, $295,725
Waukesha, $1,036,868
Waunakee Community, $310,243
Waupaca, $180,757
Waupun, $171,863
Wausau, $631,407
Wausaukee, $36,361
Wautoma Area, $114,902
Wauwatosa, $576,539
Wauzeka-Steuben, $19,031
Webster, $51,140
West Allis, $733,623
West Bend, $575,558
West Depere, $360,926
West Salem, $149,955
Westby Area, $90,967
Westfield, $82,989
Weston, $37,407
Weyauwega-Fremont, $70,759
Wheatland J1, $35,511
White Lake, $14,584
Whitefish Bay, $247,331
Whitehall, $75,076
Whitewater, $164,539
Whitnall, $191,875
Wild Rose, $39,173
Williams Bay, $35,576
Wilmot UHS, $97,899
Winneconne Community, $119,284
Winter, $17,069
Wisconsin Dells, $144,004
Wisconsin Heights, $67,490
Wisconsin Rapids, $453,658
Wittenberg-Birnamwood, $114,968
Wonewoc-Union Center, $43,097
Woodruff J1, $30,083
Wrightstown Community, $111,175
Yorkville J2, $20,731