BARRON COUNTY
BOARD OF SUPERVISORS

Monday, November 2, 2026

9:00 a.m. 2027 Budget Public Hearing

Regular Meeting to Begin After Budget Public Hearing

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 9:00 a.m.

9:00 a.m. – PUBLIC HEARING – Presentation of the 2027 Budget
Call to Order
Presentation of the 2027 Budget
Public Comment
Close Public Hearing

Regular meeting will begin immediately following the budget public hearing.

AGENDA

1. Call to Order
2. Roll Call- Public Notification
3. Invocation and Pledge of Allegiance
4. Special Matters and Announcements (Non-Action Items)
5. Approve Agenda
6. Approve Minutes of October 19, 2026
7. Public Comment *(Prior Registration with County Clerk Required /Maximum Allotted Time is 3 Minutes)*
8. Presentation of the 2025 Audit Report
9. Presentation of the 3rd Quarter Financials

(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.

10. Resolution – Supporting Application for 2027 Grant Funds from the Wisconsin Department of Justice

11. Resolution – Approving 2026 Outstanding Order Checks to Be Cancelled

12. Review and Adoption of the 2027 Budget
    a. Resolution – Financing of the County for 2027 and Adopt 2027 Levy

13. Report from County Administrator
    a. AI Training – 8:30AM-11:45AM on Wednesday, November 18, 2026
    b. Opioid Settlement Approval – Albertson's Companies Inc.
    c. Tracking Rehabilitation Costs for Barron County Housing Authority

14. Appointments
    a. Fair Board – Appoint Lauren Wentz and Karolyn Bartlett as an Alternate
    b. Workforce Resource – Appoint Craig Turcott and Louie Okey as an Alternate
    c. Veterans Service Commission – Appoint Jim Richie to Replace Donald Jacobson

15. Claims, Petitions & Correspondence

16. Suggestions for Future Agenda Items
    a. Shoreline Zoning Public Hearing – November 10, 2026 at 1:00PM
    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 –November 10, 2026

17. Confirm Next Meeting Dates - Tuesday, November 10, 2026 at 1:00PM

18. Adjournment

BARRON COUNTY BOARD OF SUPERVISORS

MONDAY, OCTOBER 19, 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, Karolyn Bartlett, Randy Cook, Sr., Mark Eby, Shelley Effertz, Carsten Ellison, Craig Fowler, Jim Gores, Dana Heller, Dennis Jenkins, Kathy Krug (Arrived at 5:43PM), Audrey Kusilek (Arrived at 5:50PM), Fran Langman, Jamie McCready, Jeff Miller (Departed at 6:31PM), Carol Moen, Gary Nelson, Louie Okey, Pete Olson, Dennis Sandmann, Pete Schneider, Bill Schradle (Departed at 6:22PM), Craig Turcott, Diane Vaughn, Lauren Wentz, Stacey Wenzel and Brad Wolf.
APPEARING VIRTUALLY: None at this time.
ABSENT: None at this time.

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 Reverend Sara Sadler from the United Presbyterian Church located in Rice Lake.

PLEDGE OF ALLEGIANCE: Recited.

SPECIAL MATTERS AND ANNOUNCEMENTS (NON-ACTION ITEMS)

A. **DEER DONATION MONTH PROCLAMATION:** Included in the packet.

APPROVE AGENDA: Motion: (Cook/Bachowski) to approve. Chair Okey reviewed Public Comment guidelines from the County Board Rules & Procedures. Carried with 27 Yes and 2 Absent (Krug & Kusilek).

APPROVE MINUTES OF SEPTEMBER 19, 2026: Motion: (Jenkins/Gores) to approve. Carried with 27 Yes and 2 Absent (Krug & Kusilek).

APPROVAL OF 30 MINUTE LIMITATION FOR PUBLIC COMMENT TIME PERIOD: Motion: (Turcott/Effertz) to approve. Chair Okey requested the Board vote No to this item since only four citizens requested to speak during Public Comment and the 30 minute limitation would not be needed. Failed with 27 No and 2 Absent (Krug & Kusilek).

PUBLIC COMMENT: Mike Sieser – 1313 2 ½ Avenue in Dallas spoke regarding Data Centers and Solar Farms. Steve Parliament – 556 21 ½ Avenue in Cumberland spoke regarding Data Centers. Jean Farrell – 2482 18th Street in Rice Lake spoke regarding Data Centers. Keith Hardie – 2195 10th Street in Cumberland spoke regarding Data Centers.

PRESENTATION – BARRON COUNTY ELECTRIC COOPERATIVE ON DATA CENTER ENERGY USAGE: Barron Electric Cooperative Director of Member Services Jennifer Beaudette presented on the Energy Usage of Data Centers and answered questions from the Board.

PRESENTATION – BARRON COUNTY FAIR & FINANCIALS – KEVIN ROSKE, FAIR BOARD MANAGER: Fair Board Manager Roske reviewed past staff bonuses, food stands, livestock sales, grant funding, various fairground events, recent upgrades to the fairgrounds, City utility fees including storm water run-off, insurance costs and coverage, security provided by the Barron County Sheriff's Department, tourism impact and the WI Fair Association Impact Study. Roske also answered questions from the Board. Supervisor Cook requested an annual audit of the Fair Board financials.

Supervisor Krug arrived at 5:43PM.
Supervisor Kusilek arrived at 5:50PM.

DRAFT ORDINANCE – AMENDMENT TO BARRON COUNTY ZONING ORDINANCES ON DATA CENTER DEVELOPMENT – DISCUSSION ONLY: Chair Okey reminded the Board this agenda item is for Discussion Only. Land Services Director Cole outlined the process of creating and editing the Draft Ordinance and encouraged feedback from the Board. Cole also answered questions from the Board.

2026-20 ORDINANCE – IMPOSING TEMPORARY MORATORIUM ON DATA CENTER DEVELOPMENT: Motion: (Bachowski/Olson) to approve. Carried with 28 Yes and 1 No (Kusilek).

2026-24 RESOLUTION – TO REVISE THE BARRON COUNTY INVESTMENT POLICY: Motion: (Heller/Langman) to approve. Carried with 29 Yes and 0 No.

2026-25 RESOLUTION – AMEND SUPERVISORY DISTRICTS DUE TO ANNEXATION – CITY OF BARRON: Motion: (Nelson/Gores) to approve. Carried with 29 Yes and 0 No.

2026-26 RESOLUTION – ADOPTION OF THE FARMLAND PRESERVATION PLAN MAP AMENDMENTS TO THE TOWN OF STANFOLD: Motion: (Cook/Ellison) to approve. Carried with 29 Yes and 0 No.

2026-27 RESOLUTION – APPROVAL OF CHANGES TO THE RURAL FUNCTIONAL CLASSIFICATION SYSTEM IN BARRON COUNTY: Motion: (Jenkins/Langman) to approve. Administrator French clarified the classification request from the Wisconsin Department of Transportation. Discussion. Carried with 29 Yes and 0 No.

2026-21 ORDINANCE – REPEALING AND RECREATING BARRON COUNTY GENERAL CODE ENTITLED PARKS AND RECREATION: Motion: (Eby/Wenzel) to approve. Discussion. Corporation Counsel Muench gave an outline of the process to update Section 3 regarding the County owned shooting ranges and answered questions from the Board. A request was made to ask the Property Committee to review Sections 1 and 2 of the same ordinance in the future. Discussion. Carried with 28 Yes and 2 Absent (Miller & Schradle).

Supervisor Schradle departed at 6:22PM.
Supervisor Miller departed at 6:31PM.

2027 COUNTY BUDGET – 2ND DRAFT AND RECOMMEND BUDGET PUBLICATION: Motion: (McCready/Eby) to approve as presented. Finance Director Drury highlighted the changes from the first to the second draft of the 2027 County budget. Administrator French reviewed data related to the self-funded health insurance which shows an improvement in the current year's fund balance. These changes will be incorporated

into the next budget draft. Discussion. Carried with 27 Yes and 2 Absent (Miller & Schradle). *Not all votes were recorded electronically due to technical issues.*

APPROVAL OF 2027 COUNTY BOARD MEETING DATES: Motion: (Wentz/Turcott) to approve the dates as presented. Discussion. Carried with 27 Yes and 2 Absent (Miller & Schradle).

REPORT FROM COUNTY ADMINISTRATOR:

A. **AI TRAINING – 8:30AM-11:45AM ON WEDNESDAY, NOVEMBER 18, 2026:** Prior registration is requested with Administrator French or County Clerk Hodek. Supervisors should bring their Chromebooks to the training. This training session will not have a virtual attendance option or be recorded.
B. **POLICY FORUM – INTERGOVERNMENTAL COOPERATION AWARD:** An award application was submitted for Little Learners Daycare but the program was not granted the award.
C. **BOARD OF PUBLIC COMMISSIONERS OF PUBLIC LANDS PUBLIC SCHOOL LIBRARY AID DATA:** Information was included in the packet.

APPOINTMENTS: None at this time.

CLAIMS, PETITIONS & CORRESPONDENCE: None at this time.

SUGGESTIONS FOR FUTURE AGENDA ITEMS:

A. 2027 County Budget Public Hearing – November 2, 2026
B. 2026 End of Year Oakleaf Utilization Statistics & Cost Coverage
C. Recodification of Sections – Code of Ordinances
D. Solar Feasibility Study Presentation from Upper 90
E. Barron County Shoreland Zoning Ordinance Public Hearing – November 10, 2026

NEXT MEETING DATE: Monday, November 2, 2026 at 9:00AM and Tuesday, November 10, 2026 at 1:00PM.

ADJOURNMENT: By Unanimous Consent at 7:05PM.

Respectfully Submitted,
Jessica Hodek, County Clerk

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

BARRON COUNTY, WISCONSIN

AUDIT SUMMARY

DECEMBER 31, 2025



CPAs | CONSULTANTS | WEALTH ADVISORS

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BARRON COUNTY, WISCONSIN
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AUDIT FINDINGS AND RESULTS

Audit Report Summary
We prepared this Audit Summary in conjunction with our audit of the County's financial records for the year ended December 31, 2025. The following is a summary of reports we have issued:

Audit Opinion
The financial statements are fairly stated. We issued what is known as an "unmodified" audit opinion.

Internal Controls
Our report on internal control included the following deficiency in internal controls over financial reporting. Please refer to the schedule of findings and questioned costs included in the *Federal and State Single Audit Report* for full details regarding this control deficiency.

Significant Deficiency:
2025-001 Limited Segregation of Duties

Compliance
As part of our audit, we tested the County's compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs as well as the County's internal controls over compliance. We reported that the County complied with these requirements and that we did not identify any deficiencies in the related internal controls.

Other Items
As part of our audit, we also provided assistance with the following reports:

- Highway Annual Report Compilation Assistance (April Filing)
- Unaudited Form A (May Filing)
- Audited Form A and Tax 16 Report (July Filing)
- Federal Data Collection Form Certification (Due September 30th)

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APPENDIX A

FORMAL REQUIRED COMMUNICATIONS

Board of Supervisors
Barron County
Barron, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Barron County, Wisconsin as of and for the year ended December 31, 2025, and have issued our report thereon dated July 27, 2026. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our statement of work dated January 2, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Barron County, Wisconsin are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2025.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Estimated claims payable – Management's estimate of claims payable accrued in the self-insurance fund at year-end is based on authoritative guidance and claims history.

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Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated July 27, 2026.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other audit findings or issues

We have provided a separate letter to you dated July 27, 2026, communicating internal control related matters identified during the audit.

Board of Supervisors
Barron County

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the combining and individual fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 27, 2026.

This communication is intended solely for the information and use of the Board of Supervisors and management of Barron County, Wisconsin and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
July 27, 2026

APPENDIX B

The following information has been derived from management's financial statements. These tables are not intended to present all of the information and disclosures required by accounting principles generally accepted in the United States of America. Rather, the tables presented below are offered for the purpose of providing a multi-year trend analysis for discussion purposes. We were not engaged nor do we provide an opinion on the tables presented below. Please contact the Barron County Administration Office for copies of management's financial statements and refer to the independent auditors' report included therein for the opinions issued in connection with those financial statements.

FINANCIAL STATEMENT NOTATIONS

Item #

1 General Fund: The General fund is the general operating fund of the County. It is used to account for all financial resources which are not required to be accounted for in another fund.

	12/31/2025	12/31/2024	12/31/2023	12/31/2022
General Fund Balance Sheet Summary:				
Cash and Investments	$ 27,313,276	$ 26,220,384	$ 25,685,464	$ 26,796,025
Taxes Receivable:				
Current Taxes Receivable	9,758,551	8,998,605	11,063,416	12,016,523
Delinquent Taxes Receivable	1,119,618	977,201	857,778	786,423
Tax Deeds Owned by County	47,542	29,522	29,557	33,298
Accounts Receivable	985,754	973,587	990,101	1,027,515
Right-to-Use Lease Receivable	514,688	704,910	662,316	204,262
Due from Other Funds	89,848	376,106	489,703	463,266
Advances to Other Funds	821,850	909,959	980,702	744,955
Other Assets	1,158,737	1,334,237	1,458,477	654,531
	$ 41,809,864	$ 40,524,511	$ 42,217,514	$ 42,726,798
Accounts Payable	$ 2,091,660	$ 1,864,812	$ 2,379,866	$ 1,544,169
Unearned Revenue	338,543	129,575	16,554	32,599
Special Deposits	17,898	9,532	140,680	124,273
Deferred Inflows:				
Tax Roll Items	9,758,551	8,998,605	11,063,416	12,212,844
Lease Related	500,616	686,786	649,336	-
Fund Balance:				
Nonspendable				
Delinquent Taxes	1,167,160	1,006,723	887,335	819,721
Advance to Waste-to-Energy	312,000	351,000	390,000	-
Advance to Highway Department	-	-	-	126,200
Advance to Highway Department - Gravel Pit	509,850	558,959	590,702	618,755
Long-Term Receivables	217,423	274,265	399,561	477,618
Prepaid Expenses	1,156,510	1,331,133	1,455,990	651,682
Inventories	2,227	3,104	2,487	2,849
Committed	66,665	55,554	344,443	198,332
Assigned	13,826,787	12,836,673	13,253,121	11,966,364
Unassigned	**11,843,974**	**12,417,790**	**10,644,023**	**13,951,392**
Total Fund Balance	29,102,596	28,835,201	27,967,662	28,812,913
Total Liabilities and Fund Balance	$ 41,809,864	$ 40,524,511	$ 42,217,514	$ 42,726,798
Revenues	$ 21,969,950	$ 23,705,375	$ 23,774,150	$ 25,740,381
Expenditures	**(30,476,629)**	**(28,742,814)**	**(27,615,618)**	**(25,166,062)**
Net Other Financing Sources (Uses)	8,774,074	5,904,978	2,996,217	4,446,714
Change in Fund Balance	$ 267,395	$ 867,539	$ (845,251)	$ 5,021,033
% of Unassigned Fund Balance to General Fund Expenditures	**38.9%**	**43.2%**	**38.5%**	**55.4%**

FINANCIAL STATEMENT NOTATIONS

Item #

2 Special Revenue Funds: Special Revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

	12/31/2025	12/31/2024	12/31/2023	12/31/2022
Special Revenue Fund Balances:				
Health and Human Services	$ 750,000	$ 800,000	$ 750,000	$ 750,000
County Sales Tax	5,708,930	6,108,643	5,610,912	4,465,008
Child Support Collection Agency	150,000	150,000	150,000	150,000
Office on Aging Programs	580,436	674,770	630,419	601,926
Aging Disability Resource Center	-	-	-	-
ATV Trails	-	-	-	-
Snowmobile Trails	500	500	500	500
State Aid Forestry Fund	-	-	-	-
County Forest Acquisition	2,500	2,500	2,500	2,500
Recreation Deputy	196,892	99,555	59,627	19,442
Animal Control Officer	286,060	289,741	219,473	234,846
Fleet Vehicle	157,953	145,973	138,140	124,674
Jail Assessment Fees	80,862	83,062	83,320	75,534
Recycling Project	960,930	792,126	924,991	846,358
Opioid Settlement	641,545	564,400	268,140	226,963
Maintenance of Dams	502,572	528,625	510,953	584,716
Wildlife Habitat	1,360	601	2,908	2,147
Housing Rehabilitation Loans	193,147	185,247	174,564	178,163
Dog License Fund	1,000	1,000	1,000	1,000
Wildlife Damage Program	-	-	-	-
Clerk of Courts Fees Fund	(42,098)	(31,819)	(18,761)	(13,103)
	$ 10,172,589	$ 10,394,924	$ 9,508,686	$ 8,250,674

3 Debt Service Funds: Debt Service Funds are used to account for the accumulation of resources for, and the payment of certain general long-term debt principal, interest and related charges.

	12/31/2025	12/31/2024	12/31/2023	12/31/2022
Debt Service Funds Balances:				
UW Barron County Campus Honeywell HVAC Upgrade	$ -	$ -	$ -	$ -
General Obligation Highway Facility Bonds - 2020	9,419	12,968	16,518	20,568
General Obligation State Trust Fund Loan WTE - 2023	-	-	-	-
	$ 9,419	$ 12,968	$ 16,518	$ 20,568

FINANCIAL STATEMENT NOTATIONS

Item #

4 Capital Project Funds: Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed from proprietary funds.

	12/31/2025	12/31/2024	12/31/2023	12/31/2022
Capital Project Fund Balance:				
Capital Projects Fund	$ 2,584,657	$ 1,356,482	$ 1,034,456	$ 1,528,603
CDBG CV Program Building Fund	-	-	-	-
Highway Facilities Capital Project Fund	(3,442)	-	-	27,362
Generation Capital Projects Fund	1,709,788	322,567	1,436	-
	$ 4,291,003	$ 1,679,049	$ 1,035,892	$ 1,555,965

5 Enterprise Funds: Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise--where the intent of the governing body is that the costs of providing the services is to be recovered from those using the services.

	12/31/2025	12/31/2024	12/31/2023	12/31/2022
Waste to Energy Plant				
Balance Sheet Summary:				
Cash and Investments	$ 1,498,834	$ 2,443,406	$ 4,101,100	$ 620,351
Accounts Receivable	574,321	629,405	534,249	525,018
Prepaid	3,110	3,015	4,111	9,258
Restricted Assets	-	-	-	225,148
Capital Assets	7,371,770	6,405,467	3,060,552	1,568,080
Deferred Outflow of Resources	642,329	903,177	977,137	481,689
	$ 10,090,364	$ 10,384,470	$ 8,677,149	$ 3,429,544
Accounts Payable	$ 217,216	$ 370,785	$ 176,641	$ 182,386
Advance from General Fund	312,000	351,000	390,000	-
Accrued Interest Payable	261,778	171,525	208,176	-
General Obligation Debt	5,122,999	5,336,223	4,000,000	-
Accrued Employee Leave	218,908	225,466	132,912	111,432
WRS Pension & LRLIF OPEB Liability	225,300	239,785	320,912	117,220
Deferred Inflow of Resources	383,042	577,360	576,626	541,932
Net Position:				
Net Investment in Capital Assets	2,248,771	1,063,744	1,381,850	1,568,080
Restricted for Pension Asset	-	-	-	225,148
Unrestricted	1,100,350	2,048,582	1,490,032	683,346
	$ 10,090,364	$ 10,384,470	$ 8,677,149	$ 3,429,544
Changes to Net Position:				
Operating Income (Loss)	$ 236,795	$ 240,444	$ 395,308	$ 68,163

FINANCIAL STATEMENT NOTATIONS

Item #

6 Internal Service Funds: Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other government units, on a cost reimbursement basis.

	12/31/2025	12/31/2024	12/31/2023	12/31/2022
Highway Department				
Summary Balance Sheets:				
Cash and Investments	$ 6,207,140	$ 5,982,678	$ 6,844,763	$ 9,498,353
Restricted Assets	-	-	-	552,745
Accounts Receivable	2,557,176	1,928,479	2,321,511	2,780,042
Other Assets	2,926,409	2,932,159	2,807,601	2,332,366
Capital Assets	40,664,495	41,611,979	41,634,791	12,579,102
Deferred Outflow of Resources	1,705,017	2,381,094	2,625,573	1,221,639
	$ 54,060,237	$ 54,836,389	$ 56,234,239	$ 28,964,247
Accounts Payable	$ 356,995	$ 263,267	$ 642,550	$ 392,520
Unearned Revenue	19,512	-	13,837	26,542
Advances from Other Funds	509,850	558,959	590,702	744,955
Accrued Employee Leave	675,552	594,338	430,888	491,103
WRS Pension & LRLIF OPEB Liability	444,640	435,618	868,756	395,275
Deferred Inflow of Resources	956,645	1,494,886	1,580,939	1,341,136
Net Position:				
Net Investment in Capital Assets	40,664,495	41,611,979	41,634,791	12,579,102
Restricted for Pension Asset	-	-	-	552,745
Unrestricted	10,432,548	9,877,342	10,471,776	12,440,869
	$ 54,060,237	$ 54,836,389	$ 56,234,239	$ 28,964,247
Income (Loss) Before Contributions & Transfers	$ (1,481,711)	$ (1,905,451)	$ (424,581)	$ (566,547)
Capital Contributions	597,150	1,315,849	29,461,496	-
Net Transfers	492,283	(27,644)	(2,503,064)	(231,642)
Change in Net Position	**$ (392,278)**	**$ (617,246)**	**$ 26,533,851**	**$ (798,189)**
Health Self-Insurance Fund				
Change in Net Position	$ (1,053,160)	$ 580,253	$ 1,092,892	$ (26,007)

FINANCIAL STATEMENT NOTATIONS

Item #		12/31/2025	12/31/2024	12/31/2023	12/31/2022
7	**Long-Term Obligations**				
	General Obligation Bonds	$ 25,495,000	$ 21,825,000	$ 22,940,000	$ 24,025,000
	General Obligation Notes	5,122,999	7,336,223	4,000,000	-
	General Obligation Debt	30,617,999	29,161,223	26,940,000	24,025,000
	Right-to-Use Lease Liability	1,726,397	98,840	156,812	211,009
	Subscription Liability	235,897	313,361		
	Vested Sick Leave and Vacation:				
	Payable by Governmental Funds	3,122,398	3,029,481	2,410,113	2,189,815
	Payable by Highway Department	675,552	594,338	430,888	491,103
	Payable by Waste-to-Energy	218,908	225,466	132,912	111,432
		$ 36,597,151	$ 33,422,709	$ 30,070,725	$ 27,028,359
	Equalized Valuation	**$ 7,967,803,800**	**$ 7,225,448,100**	**$ 6,604,935,500**	**$ 5,782,071,300**
	General Obligation Debt Limit	**$ 398,390,190**	**$ 361,272,405**	**$ 330,246,775**	**$ 289,103,565**
	General Obligation Debt as Percent of Debt Limitation	**7.7%**	**8.1%**	**8.2%**	**8.3%**

APPENDIX C

NEW ACCOUNTING AND REPORTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may restate portions of these financial statements in future periods. Listed below are the statements and a short summary of the standard's objective.

GASB Standards



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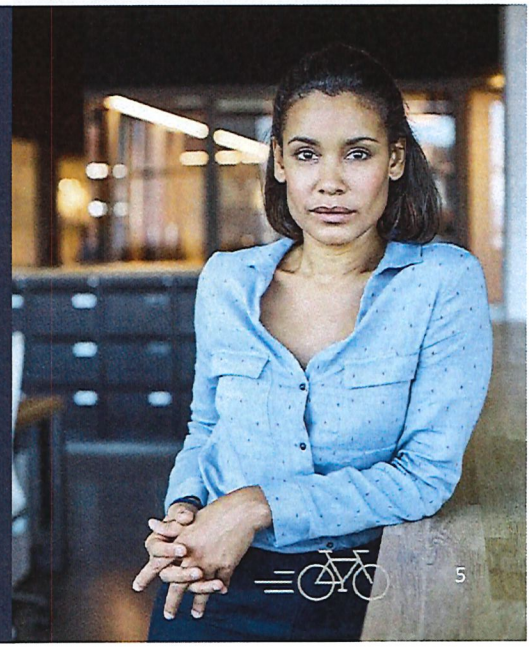
GASB 103 Financial Reporting Model Improvements

Effective date
June 30, 2026

Impacts financial statement presentation

Updated disclosure guidance for:

- MD&A consistency
- Clearer definition of unusual or infrequent items
- Presentation of proprietary fund statements
- Major component unit information
- Budgetary comparison information



CLA can help by assisting with or evaluating financial statement presentation and disclosure updates

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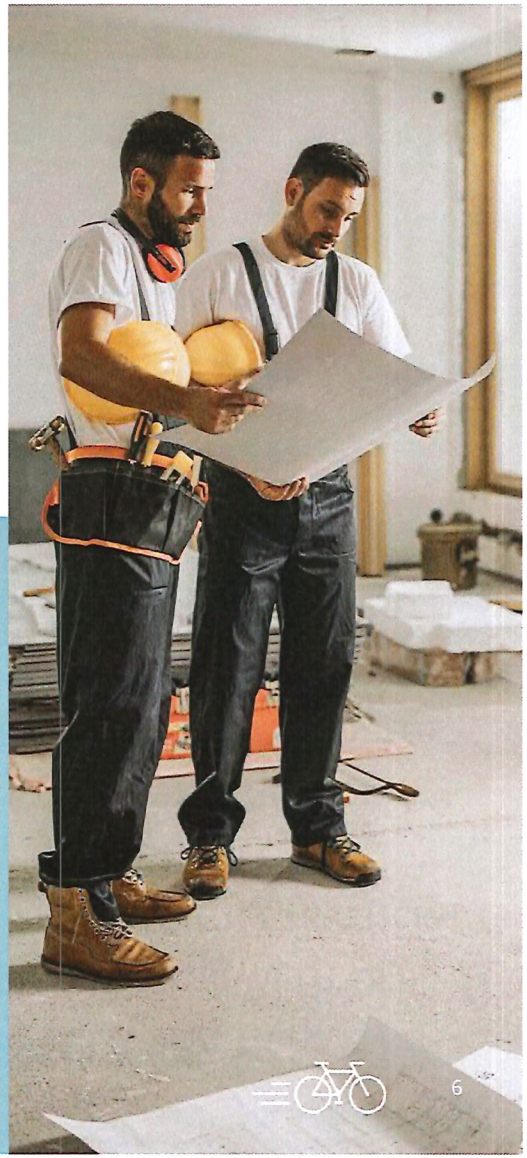
GASB 104 – Disclosure of Certain Capital Assets

Effective date
June 30, 2026

Will clarify how capital assets are disclosed in financials:

- Capital assets held for sale and related pledged debt
- Leased assets
- Subscription assets
- Right to Use PPP assets
- Other intangible assets

CLA can help by
assisting with or evaluating financial statement disclosure updates



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GASB Implementation Guide 2025-1

Effective date

June 30, 2026, except for Question 4.16, which is effective immediately

Will provide explanatory guidance in the following areas:

- Cash flow reporting
- Subsidies
- Lease Term and Modifications
- Accounting Changes and Error Corrections

CLA can help by

assisting with or evaluating accounting and financial statement presentation and disclosure updates



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GASB 105 Subsequent Events

Effective date is fiscal years beginning after June 15, 2026



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Overview – what's changing?



- Supersedes guidance contained in GASB 56
- Subsequent Events Time Frame
- Specific subsequent events requiring disclosure
- Disclosure of date through which subsequent events have been evaluated

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What's on the horizon? Current GASB Projects and Practice Issues



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What's Coming Up?

Revenue and expense recognition – exposure draft expected Q1 2027

Going concern uncertainties and severe financial stress – exposure draft expected Q2 2027

Infrastructure assets – exposure draft comment period ends June 26th

2026 Implementation Guidance – exposure draft comment period ends April 27th



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Barron County, Barron Wisconsin
Quarterly Historical Analysis
1-1 to 9-30 - Revenues

OPD	4/14/2009
Date	10/28/26
Time	2:01 PM
Preparer	MLD

\\bcfile1\Finance\QUARTERLY FINANCIALS\2026 Quartelry Financials\[Quarterly Historical Analysis 9-30-26.xls]Summary Revenues

Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

Revenues			2026	2025	2024	2023	2022	Five Year Average
Taxes & Transfer Fees	A.	41	25,327,699	24,484,834	24,344,385	24,266,526	24,128,066	24,510,302
Intergovernmental Revenues	B.	43	14,130,052	14,930,246	12,866,353	12,075,354	15,071,076	13,814,616
Licenses & Permits	C.	44	612,078	568,449	679,671	668,433	660,412	637,808
Fines, Forfeitures - Penalties	D.	45	258,410	274,356	261,258	237,530	260,456	258,402
Public Charges for Services	E.	46	5,374,782	5,773,224	5,733,559	5,424,409	4,966,324	5,454,460
Intergovernmental Charges for Services	F.	47	5,501,921	5,105,445	3,013,724	3,803,286	2,616,094	4,008,094
Misc. Revenues	G.	48	13,930,005	15,255,437	14,895,449	15,682,664	12,083,539	14,369,419
Other Financing Sources	H.	49	58,843	5,305,222	158,110	48,151	31,290	1,120,323
Total Revenues			65,193,790	71,697,213	61,952,509	62,206,353	59,817,257	64,173,424

2026 Versus 2025	(6,503,423)	-9.07%
2026 Versus Fie Year Average	1,020,366	1.59%

Brief Explanations to Revenue Variances

A. Taxes & Transfer Fees	842,865	Increase in tax levy per 2026 budget & Sales Tax Revenue Increase
B. Intergovt Revenues	(800,194)	2025 had CDBG Project, DHHS Revenue down
C. Licenses & Permits	43,629	2026 includes some 2025 revenue from late Sanitarian billing issues
D. Fines, Forfeitures - Penalties	(15,947)	Fees & County Ordinance Forfeitures down & Jail Assessments down
E. Public Charges for Services	(398,442)	Out of County Prisoners, cremation fees & County forest revenues down
F. Intergovern Chgs for Services	396,476	Highway revenue increase
G. Misc Revenues	(1,325,432)	Highway revenue down (more than this in progress to be billed) & had ARPA in 2025
H. Other Financing Sources	(5,246,379)	2025 loan proceeds - none in 2026
	(6,503,423)	

Barron County, Barron Wisconsin
Quarterly Historical Analysis
1-1 to 9-30 - Expenditures

OPD	4/14/2009
Date	10/28/26
Time	2:01 PM
Preparer	MLD

Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

Expenditures			2026	2025	2024	2023	2022	Five Year Average
General Government	A.	51	11,484,308	12,118,480	11,025,418	9,842,166	9,566,844	10,638,227
Public Safety	B.	52	8,131,251	7,784,652	7,408,527	6,859,541	6,378,795	7,107,879
Public Works	C.	53	19,297,709	19,087,734	19,988,948	19,854,246	17,794,675	19,181,401
Health & Human Services	D.	54	18,102,393	18,394,046	17,439,707	17,026,397	14,961,751	16,955,475
Culture, Recreation, Education	E.	55	1,498,738	1,298,231	1,353,105	1,260,168	1,351,469	1,315,743
Conservation & Development	F.	56	5,103,850	4,640,872	5,347,618	4,050,170	3,861,551	4,475,053
Capital Outlay	G.	57	2,006,632	2,058,269	2,928,128	4,340,293	10,909,062	5,058,938
Debt Service	H.	58	570,961	2,757,635	233,059	249,334	2,193,058	1,358,272
Total Expenditures			**66,195,843**	**68,139,919**	**65,724,512**	**63,482,315**	**67,017,205**	**66,090,988**
2026 Versus 2025			(1,944,076)	-2.85%				
2026 Versus Five Year Average			104,855	0.16%				

Brief Explanations to Expenditure Variances

A. General Government	(634,171)	Self-funded Health Insurance decreased expenditures
B. Public Safety (Sheriff)	346,599	COLA, Gas, Radios, & Maintenance Agreements
C. Public Works (Highway)	209,975	Fuel, Tires & Parts Increases
D. Health & Human Serv	(291,653)	DHHS Placements down (Winnebago, Nursing Home & Foster Care)
E. Culture, Recreation, Education	200,507	ATV Trail Expenditure increase, Library Funding, Parks & Extension Increases
F. Conservation & Development	462,978	Dams Increase, CDBG, Forester position, Land Svcs salary/fringe, WTE Utilities, repairs, fuel)
G. Capital Outlay	(51,637)	2025 CDBG Salvation Army, ARPA & Hwy Facility. 2026 Sallyport & CICOP
H. Debt Service	(2,186,674)	Highway bond payment, Refinance Loan, Debt Payment
I. Other Financing Uses	(1,944,076)	

Barron County, Barron Wisconsin
Executive Summary 9 Month Analysis
Period 1-1 to 9-30

OPD	7/14/2009
Date	10/28/26
Time	1:59 PM
Preparer	MLD

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Internal Management Memorandum
Unaudited Draft for Discussion Purposes Only

	2026	2025	2024	2023	2022	Five Year Average
Total Revenues	65,193,790	71,697,213	61,952,509	62,206,353	59,817,257	64,173,424
Total Expenditures	66,195,843	68,139,919	65,724,512	63,482,315	67,017,205	66,111,959
Revenues minus Expenditures	(1,002,053)	3,557,294	(3,772,003)	(1,275,962)	(7,199,948)	(1,938,534)

Fluxuations over the last few years are a result of large projects crossing years. We received bond proceeds in one year but getting expended in later years
Highway Facility / AGRS / Communications Project / Sally Port

2025 revenue increase is due to the 2025 GO General Purpose Bonds for the Sally Port

2026 versus 2025	(4,559,347)

*Deficit covered by unassigned fund balance until funds come in.

BARRON COUNTY RESOLUTION NO. 2026 -

Resolution Supporting Application for 2027 Grant Funds from the Wisconsin Department of Justice

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

WHEREAS, the St. Croix Chippewa Indians of Wisconsin has property in the Village of Turtle Lake, and within Barron County; and

WHEREAS, Barron County has implemented the school resource deputy program and is in the process of implementing the Methamphetamine Plan focused on reducing the amount of drug activity in the county to improve the quality of life for all people in the county; and

WHEREAS, grant funds in the amount of approximately $18,949 are available through the State of Wisconsin for the purpose of fostering cooperation between Counties and Tribes; and

WHEREAS, this resolution was approved by the Executive Committee on October 28, 2026 on a vote of 9-0, with Anderson, Bartlett, Cook, Fowler, Kusilek, Okey, Olson, Turcott & Wenzel voting in favor and none voting against.

NOW, THEREFORE, BE IT RESOLVED, that the Barron County Board of Supervisors supports the grant application of the Barron County Sheriff's Department for Wisconsin Department of Justice in the approximate amount of $18,949.

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 2nd day of November 2026.

Number of readings required: One (X) Two ( ) Vote required for passage: Majority (X) 2/3 Entire Board (20) ( ) Source of funding: Budgeted ( ) General Fund ( ) Grant (X) Other ( ) Fiscal impact: - Current year total amount: $ 18,949 - 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: _____ John Muench, Corporation Counsel _____ Jeffrey French, County Administrator	_____ Craig Turcott, Law Enforcement Committee Chair Board Action: Adopted ( ) Failed ( ) Tabled ( )

BARRON COUNTY RESOLUTION NO. 2026 -

Outstanding Order Checks to Be Cancelled

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

WHEREAS, Barron County is carrying on its records outstanding checks which have not been cashed within the allowable 90-day period after disbursement; and

WHEREAS, cancellation of these outstanding checks in November of each year has become a matter of policy and convenience in record keeping; and

WHEREAS, this resolution was approved by the Executive Committee on October 28, 2026 on a vote of 9-0, with Anderson, Bartlett, Cook, Fowler, Kusilek, Okey, Olson, Turcott & Wenzel voting in favor and none voting against.

NOW, THEREFORE, BE IT RESOLVED, that the attached list of stale-dated outstanding order checks be cancelled by the County Treasurer and the amounts added to the general fund. Should any claim be made in the future for any item cancelled, it shall be reviewed for allowance by the County Board in accordance with Wisconsin Statutes.

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 2nd day of November, 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	_____ Louie Okey, Executive Committee Chair (The Committee Chair signature verifies the action taken by the Committee.) Board Action: Adopted ( ) Failed ( ) Tabled ( )

2025 STALE DATED CHECKS			
CHECK NO	DATE	NAME	AMOUNT
323759	01/02/2025	JOHNSON ANDREW J	130.60
324259	01/16/2025	KIRCHNER SHANNON I	40.30
324279	01/16/2025	PRINCE STEPHANIE L	35.20
324547	01/30/2025	NORTHLAKES COMMUNITY CLINIC	248.64
324636	02/06/2025	BALTS DANIEL J	34.18
324726	02/06/2025	ROHERTY ANNA	21.20
324727	02/06/2025	ROHERTY CHARLES	21.20
325066	02/20/2025	GREENWOLD KARLI P	37.24
325071	02/20/2025	HUSET RAMONA G	33.16
325186	02/27/2025	ANDERSON ELIJA	13.12
325382	03/06/2025	WILSON HEATHER R	45.40
325881	04/03/2025	JANSEN ADAM W	43.36
326229	04/17/2025	FALLS MARKETPLACE CORPORATION	153.00
326975	05/22/2025	DRINKEN KYLE A	130.60
326987	05/22/2025	HERREM AIDAN M	78.06
327011	05/22/2025	MIDDENDORP LEA R	111.72
327590	06/19/2025	MILLICAN AUSTIN	19.60
328253	07/24/2025	SAL'S ON 63 LLC	45.00
329076	09/04/2025	JOHNSON JEREMIAH	21.60
329132	09/04/2025	ZEMAN JEFF	20.36
330349	11/06/2025	SIEMERS CHRISTINE	23.20
330350	11/06/2025	SIEMERS LANDIN	23.20
330366	11/06/2025	VANHORNE MARK	48.49
331190	12/11/2025	STAUNER CRAIG	20.00
			1,398.43

BARRON COUNTY RESOLUTION NO. 2026-

Financing of the County for the Year 2027

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

WHEREAS, the Barron County Board of Supervisors met in regular session on November 2, 2026 and has considered all matters before it and recommends the adoption of the following resolution for financing of the county for the year 2027; and

WHEREAS, this resolution was approved by the Executive Committee on October 28, 2026, on a vote 9-0, with Anderson, Bartlett, Cook, Fowler, Kusilek, Okey, Olson, Turcott & Wenzel voting in favor and no members voting against; and

NOW, THEREFORE, BE IT RESOLVED that there is hereby imposed on all improved parcels in Barron County, except the Town and City of Rice Lake and Village of New Auburn, a special charge of $36.00 per improved parcel for recycling purposes, for an estimated total sum of $710,964 (19,749 parcels); and

BE IT FURTHER RESOLVED, that there is hereby imposed a maintenance, operations and improvement assessment against the property residing within the Rice Lake, Lake District, also known as the Lake Rehabilitation District, for an estimated sum of $37,656.00 as approved by Barron County Board Resolution No. 2006-29; and

BE IT FURTHER RESOLVED, that there is hereby imposed a maintenance, operations and improvement assessment against the property residing within the Beaver Dam Lake District, for an estimated sum of $1,871.00 as approved by Barron County Board Resolution No 2010-32; and

BE IT FURTHER RESOLVED, that there is hereby levied on all taxable property of Barron County except the Villages of Cameron and Turtle Lake and the Cities of Barron, Chetek, Cumberland and Rice Lake a tax of $728,529 for County Library services and $42,650 for out of County Library services; and

BE IT FURTHER RESOLVED, that there is hereby levied on all taxable property of Barron County except the villages and cities a tax of $200,000 for County Bridge Aid; and

BE IT FURTHER RESOLVED, that there is hereby levied on all taxable property of Barron County, including library levies, a tax of $24,222,071 for all expenditures of Barron County and

County Budget less estimated revenue, including library & bridges	$	24,222,071.00
Rice Lake Dam Assessment (Estimated)	$	37,656.00
Beaver Dam Assessment (Estimated)	$	1,871.00
Recycling Surcharge (Estimated)	$	710,964.00
Total Levy, Surcharges & Assessments	$	24,972,562.00

BE IT FURTHER RESOLVED, that with passage of this Resolution, the Barron County Board of Supervisors does hereby authorize that 51.22% of the collected Sales Tax Committed Fund Balance is applied to the 2027 Tax Levy, and

BE IT FURTHER RESOLVED, that the County Clerk and the County Treasurer are hereby authorized to issue county order checks in payment of the several claims authorized and allowed by this board, including such other claims as may hereafter be authorized by committees under the laws and rules of the board and,

BE IT FURTHER RESOLVED, that the County Administrator is authorized to coordinate and direct all administrative and management functions of Barron County government as incorporated into the approved budget, per Wisconsin Statute 59.18, and,

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 2nd day of November, 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: Yearly Financing Resolution Fiscal impact: - Current year total amount: $ - 0 - - Future years total amount: $ - See Page 1 - - Effect on tax levy – current year - $ - 0 - - Effect on tax levy – future years – $24,222,071 Fiscal impact reviewed by County Finance Department _____ Michelle Drury, 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 ( )

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, 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

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**	
Final Exempt Computer Number	Rev	-115	
Decrease sales tax applied	Exp	115	
Cameron TID #1 Closing	Rev	-125,147	
Decrease Health Insuance Fund Balance Applied	Exp	125,147	
Remove Sales Tax Applied to Health Insurance	Exp	529,841	
Apply Health Insuance Fund Balance to Health Ins Costs	Rev	-529,841	
Add $67,122 changes back in (no changes to deductible)	Exp	67,122	
Apply Health Insurance Fund Bal (no changes to deductible)	Rev	-67,122	
Add $55,725 to COLA	Exp	55,725	
Apply Sales Tax to Additional .20% COLA (to reach 3.5%)	Rev	-55,725	
Net Changes Since 10/7/26		**0**	

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

Changes from Draft 2 to Draft 3

$115 increase to exempt computer aid - reduced sales tax applied
$125,147 additional funds from Cameron TID#1 Closing applied to Health Ins Costs
$529,841 for Health Insurance shifted to using Health Ins Fund Balance instead of Sales Tax. Health Ins Fund Balance situation improving.
$55,725 additional COLA (3.0% original, .30% CIPU, & another .20% now = 3.50%) Inflation=3.7%
$67,122 plan change for deductible/Out-of-pocket change removed per analysis (est cost passed to employees for this savings is at least $91,500)

HEALTH INSURANCE PREMIUMS (EE & ER) AS BILLED BY INSURANCE CARRIER

	SELF FUNDED										
	ANTHEM	ANTHEM	ANTHEM	ANTHEM	ANTHEM	ANTHEM	ANTHEM	WPS	WPS	WPS	WPS
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
JAN	$ 610,642.50	$ 614,779.54	$ 560,461.32	$ 512,334.68	$ 461,643.86	$ 451,607.56	$ 447,361.44	$ 439,661.26	$ 398,923.89	$ 377,048.04	$ 360,221.52
FEB	$ 606,995.00	$ 609,571.74	$ 550,524.64	$ 499,332.60	$ 463,025.70	$ 446,511.40	$ 444,387.32	$ 446,087.40	$ 435,171.02	$ 369,000.60	$ 356,352.56
MAR	$ 610,120.00	$ 621,710.51	$ 561,455.46	$ 505,389.36	$ 466,529.50	$ 445,237.36	$ 442,687.24	$ 444,564.73	$ 428,978.94	$ 380,268.58	$ 354,418.08
APR	$ 613,767.50	$ 612,250.04	$ 560,461.32	$ 509,115.06	$ 470,470.48	$ 444,794.79	$ 448,209.44	$ 448,635.48	$ 424,420.84	$ 376,646.44	$ 355,192.24
MAY	$ 616,372.50	$ 610,613.30	$ 558,473.04	$ 504,922.26	$ 464,776.54	$ 445,661.36	$ 452,669.60	$ 449,485.52	$ 414,887.06	$ 377,853.17	$ 352,097.44
JUNE	$ 605,691.00	$ 615,299.08	$ 562,945.49	$ 509,115.06	$ 468,719.64	$ 441,837.20	$ 451,183.56	$ 451,609.60	$ 420,274.44	$ 381,957.34	$ 354,806.08
JULY	$ 611,887.50	$ 616,340.64	$ 556,487.12	$ 509,321.64	$ 476,603.72	$ 436,739.00	$ 446,085.36	$ 445,237.36	$ 424,832.54	$ 382,077.37	$ 359,449.20
AUG	$ 617,030.00	$ 616,862.66	$ 565,429.66	$ 507,251.10	$ 473,755.34	$ 443,537.28	$ 453,475.47	$ 446,511.40	$ 420,688.10	$ 381,876.89	$ 346,226.62
SEPT	$ 624,136.86	$ 607,491.10	$ 570,251.45	$ 523,689.09	$ 460,338.35	$ 442,263.24	$ 450,331.48	$ 452,033.60	$ 426,906.72	$ 417,291.03	$ 355,194.08
OCT	$ 623,280.00	$ 611,135.32	$ 580,717.32	$ 529,144.86	$ 458,643.30	$ 444,839.40	$ 451,181.52	$ 447,168.77	$ 422,760.32	$ 401,827.45	$ 359,313.18
NOV	$ 620,675.00	$ 615,301.56	$ 581,918.71	$ 524,755.32	$ 465,666.30	$ 456,693.28	$ 452,881.60	$ 447,785.44	$ 426,904.76	$ 412,458.32	$ 362,545.84
DEC	$ 624,136.86	$ 586,704.21	$ 587,435.59	$ 530,615.34	$ 476,601.60	$ 446,935.40	$ 455,483.80	$ 456,069.42	$ 426,789.29	$ 403,219.41	$ 358,676.88
	$ 7,384,734.72	$ 7,338,059.70	$ 6,796,561.12	$ 6,164,986.37	$ 5,606,774.33	$ 5,346,657.27	$ 5,395,937.83	$ 5,374,849.98	$ 5,071,537.92	$ 4,661,524.64	$ 4,274,493.72
	$ 46,675.02	$ 541,498.58	$ 631,574.75	$ 558,212.04	$ 260,117.06	$ (49,280.56)	$ 21,087.85	$ 303,312.06	$ 410,013.28	$ 387,030.92	$ 175,231.10
	0.64%	7.97%	10.24%	9.96%	4.87%	-0.91%	0.39%	5.98%	8.80%	9.05%	4.27%
	estimated										

	WPS	STATE PLANS	STATE PLANS	STATE PLANS	STATE PLANS
	2015	2014	2013	2012	2011	2010	2009	2008
JAN	$ 342,487.44	$ 360,519.15	$ 329,291.36	$ 336,319.69	$ 394,594.02	$ 344,143.06	$ 362,659.60	$ 297,216.92
FEB	$ 340,266.72	$ 360,652.09	$ 328,673.22	$ 344,771.03	$ 385,104.21	$ 389,795.57	$ 355,303.91	$ 306,772.65
MAR	$ 337,674.72	$ 346,533.22	$ 325,429.99	$ 351,489.17	$ 383,564.72	$ 358,713.94	$ 350,943.57	$ 308,516.24
APR	$ 337,133.92	$ 351,545.76	$ 331,258.47	$ 332,627.63	$ 386,312.88	$ 371,492.64	$ 343,994.20	$ 305,320.23
MAY	$ 343,599.54	$ 360,096.48	$ 328,673.22	$ 347,261.42	$ 387,523.41	$ 366,703.58	$ 351,941.16	$ 307,089.29
JUNE	$ 345,450.72	$ 360,174.70	$ 326,458.27	$ 340,327.90	$ 386,312.86	$ 360,109.24	$ 342,348.87	$ 304,935.90
JULY	$ 343,970.82	$ 358,670.90	$ 331,111.41	$ 340,667.29	$ 393,353.52	$ 364,506.04	$ 342,348.88	$ 302,494.78
AUG	$ 338,046.00	$ 359,184.73	$ 333,952.75	$ 338,917.62	$ 388,635.77	$ 363,407.27	$ 348,171.21	$ 308,524.35
SEPT	$ 337,676.46	$ 359,463.00	$ 330,889.92	$ 345,273.14	$ 389,844.43	$ 362,674.18	$ 338,240.42	$ 310,246.90
OCT	$ 348,758.07	$ 360,650.21	$ 332,162.93	$ 335,165.08	$ 385,814.32	$ 363,772.95	$ 338,060.68	$ 310,246.90
NOV	$ 342,449.85	$ 360,255.10	$ 334,873.57	$ 345,159.71	$ 389,279.75	$ 362,917.12	$ 337,293.61	$ 306,801.18
DEC	$ 341,748.36	$ 360,650.21	$ 343,354.87	$ 343,995.11	$ 389,038.02	$ 358,342.26	$ 338,664.12	$ 311,267.20
	$ 4,099,262.62	$ 4,298,395.55	$ 3,976,129.98	$ 4,101,974.79	$ 4,659,377.91	$ 4,366,577.85	$ 4,149,970.23	$ 3,679,432.54
	$ (199,132.93)	$ 322,265.57	$ (125,844.81)	$ (557,403.12)	$ 292,800.06	$ 216,607.62	$ 470,537.69	
	-4.63%	8.11%	-3.07%	-11.96%	6.71%	5.22%	12.79%	

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

OPD 8/26/2026
Date 10/21/26
Time 4:00 PM
Preparer JSF

\\bcusers\users$\michelledrury\Desktop\Financials\[2026 August HI Survey - County Admin(s) updated AM 10-2-2026.xlsx]BC Data

County	Projected Health Ins. Increase for 2027	Projected or Budgeted Dollar Increase if known	Self-Funded or Fully Insured S.F. or F.I.	Do you utilize an outside Broker or Firm to assist with H.I. management
Barron	10.61%	$783,841	S.F.	Horton/MMA
Grant	9.90%		**F.I.**	Tricor Insurance
Price	2.00%		S.F.	Cottingham and Butler
Iron	9.50%		F.I.	Cottingham and Butler
Dunn	10.00%		S.F.	The Insurance Center
Door	10.00%		S.F.	USI
Sheboygan	2.00%		F.I.	USI
Eau Claire	10.00%		S.F.	Alera Group
Sauk	13.90%		F.I.	M3
Chippewa	5.00%		S.F.	Brown & Brown
Buffalo	6.40%	$170K - Approx.	S.F.	The Insurance Center
Oconto	5.00%	$ 190K - Approx.		
Jefferson	11.00%		F.I.	None
Pepin	18.00%	$174K - Approx.		
Taylor	10.00%		F.I.	USI
Polk	7.50%		F.I.	Alera Group
St. Croix	4.80%		S.F.	Alera Group
Sawyer	-6.00%	Second year cap 9.5%	F.I.	Galagher
Trempealeau	23.00%	$1M., Approx.	F.I.	ETF
Rusk	18.00%	18% = average	F.I.	Alera Group
Waushara	4.00%		F.I.	Cottingham and Butler
Calumet	2.00%		F.I.	USI
Bayfield	17.50%		F.I.	None Internal
Burnett	4.00%		F.I.	None Internal
Washburn	0.00%	0% 9-16-2028	F.I.	Horton
Green Lake	4.00%		F.I.	None
Total	212.11%			
Average Increase	8.16%	With Barron		
	8.06%	W/O Barron		
	16%-28%	Average increase municipalities in MN		Source MN GFOA - Ehlers
	20.28%	Barron County Original Projected Increase		
	20.10%	Increase Barron County Housing Authority	F.I.	

Barron County, Barron Wisconsin		**OPD**	**9/2/2026**
Historical Analysis of Barron County		Date	10/21/26
Health Insurance Costs		Time	4:00 PM
"{BC Data}		Preparer	JSF

\\bcusers\users$\michelledrury\Desktop\Financials\[2026 August HI Survey - County Admin(s) updated AM 10-2-2026.x

#1. *Historical Cost Increases*

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

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

#2. *Analysis of 2025 Total Cost Claims*

Total Plan Costs			7,603,454.48
Plan Funding			7,357,042.82
Dollar Difference			(246,411.66)
Loss Ratio			103.30%
Analysis of High Costs	(Approx., 271 contracts in total)	Percent TPC	
Top 10 Claims		76.07%	5,783,748.66
Next 10 Claims		11.18%	849,830.25
Total of top 20 claims		87.24%	6,633,578.91
Balance used by 251 contracts	$ 3,864,05	12.76%	969,875.57

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

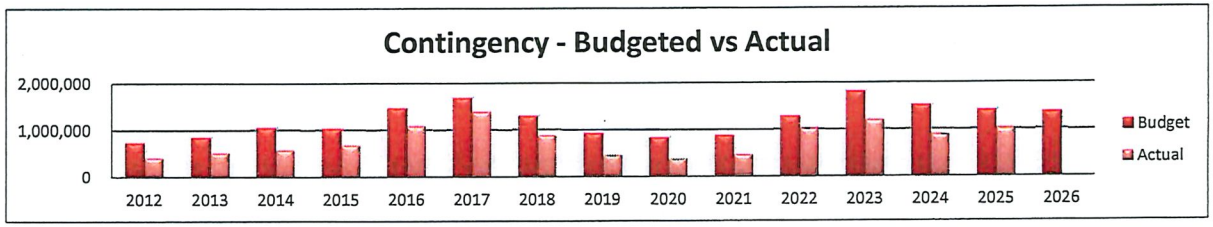
Total Plan Costs			4,652,271.86
Plan Funding			4,278,660.00
Dollar Difference			(373,611.86)
Loss Ratio			108.70%
Analysis of High Costs	(Approx., 276 contracts in total)	Percent TPC	
Top 10 Claims		27.50%	1,279,313.32
Next 10 Claims		0.00%	0.00
Total of top 10 claims		27.50%	1,279,313.32

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

Barron County Contingency Fund
Supplement to the 2027 Budget

2027 CONTINGENCY FUND REQUESTS		Proposed	Executive Recommendation	Board Approved
Contingency		100,000	100,000	
Employee Payouts - Retirements, Resignations		200,000	200,000	
Position Replacement Training		40,000	40,000	
Reduction in Pay for Upcoming Retirement Replacements		(100,000)	(100,000)	
Health Insurance Qualifying Plan Changes				
Health Insurance Increases	11.52%	850,963	850,963	
COLA (Includes Estimated FICA/Medicare/WRS)	3.00%	835,875	835,875	
WI Dept of Revenue CPIU as of 8/1/26 (3.3%)	0.30%	83,588	83,588	
Inflation Rate 3.7% - Adjustment to 3.5% COLA	0.20%	55,725	55,725	
	3.50%			
8-Week Vacancies for Open Positions		(75,000)	(75,000)	
		1,991,151	1,991,151	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	1,991,151	



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

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 2027 BUDGET - Summary Tax Allocation

	2025 Adopted	2026 Adopted	with positions 2027 Preliminary	without positions 2027 Preliminary	with Position Request 2027 Recommended	without Position Request 2027 Recommended
Expenditures Less Revenues						
Operation and Maintenance (General & Special Revenue Funds)	31,040,967	33,090,322	35,239,284	34,780,227	35,239,284	34,780,227
Debt Service Funds	1,996,495	2,293,249	2,629,377	2,629,377	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	4,866,042	4,866,042
Contingency Fund	1,390,161	1,350,538	1,868,304	1,868,304	1,991,151	1,991,151
Capital Improvement Fund	1,909,000	500,000	750,000	750,000	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	45,475,854	45,016,797
Less:						
General Revenue (General fund)	9,200,612	10,124,132	10,601,909	10,430,481	10,601,909	10,430,481
County Sales Tax Revenue	4,850,000	5,000,000	5,300,000	5,300,000	5,300,000	5,300,000
Excess Sales Tax Revenue	1,870,000	2,036,000	2,868,637	2,690,508	2,868,637	2,690,508
Excess Sales Tax Applied to COLA Increase (Included in Contingency)			529,841	529,841	55,725	55,725
Jail Assessment/Out of County Prisoner Revenue to Offset Sheriff Dept Budget	492,550	657,290	537,581	428,081	537,581	428,081
Cameron #1 TID District Closing Funds Applied to Health Insurance					125,147	125,147
Health Insurance Fund Balance Applied (Included in Contingency)	233,000	278,995	254,000	254,000	725,816	725,816
General Fund Balance Applied	2,333,801	1,200,165	2,010,147	2,010,147	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	22,224,962	21,765,905
Budgeted Levy	**22,022,702**	**22,703,569**	**23,250,892**	**23,250,892**	**23,250,892**	**23,250,892**
County Library	652,022	678,972	728,529	728,529	728,529	728,529
County Library - Out of County Payments	35,955	45,615	42,650	42,650	42,650	42,650
Bridge Aid - Outside of Levy			200,000	200,000	200,000	200,000
Budgeted Levy with Library (Library Outside Levy Limits)	**22,710,679**	**23,428,156**	**24,222,071**	**24,222,071**	**24,222,071**	**24,222,071**
Total Dollar Change from Prior Year	171,006	717,477	793,915	793,915	793,915	793,915
Total Percentage Change from Prior Year	**0.76%**	**3.16%**	**3.39%**	**3.28%**	**3.39%**	**3.28%**
Fund Balance	**31%**	**33%**	**33%**	**33%**	**33%**	**33%**
Levy Limit Information						
Net New Construction %%	1.550%	1.657%	0.866%	0.866%	0.866%	0.866%
Net New Construction + Terminated TID Adj $$	309,197	384,113	*547,323*	*547,323*	547,323	547,323
Total Maximum Allowable Levy	22,022,702	22,703,569	23,250,892	23,250,892	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	23,250,892	23,250,892
(Over)/Under Maximum Allowable Levy	**0**	**0**	**0**	**0**	**0**	**0**
Equalized Valuation - Less TID	6,997,611,300	7,746,993,400	7,987,298,300	7,987,298,300	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	5,815,538,200	5,815,538,200
Mill Rate Information						
Debt Service Levy	0.29	0.30	0.33	0.33	0.33	0.33
County Library Levy - In County & Out of County Payments	0.14	0.13	0.13	0.13	0.13	0.13
Bridge Aid Levy	0.00	0.00	0.03	0.03	0.03	0.03
County Operating Levy	2.86	2.63	2.58	2.58	2.58	2.58
Total County Mill Rate Levy	**3.29**	**3.06**	**3.07**	**3.07**	**3.07**	**3.07**
Recycling Surcharge per Improved Parcel	**32.00**	**32.00**	**36.00**	**36.00**	**36.00**	**36.00**
Estimated # Improved Parcels	19,534	19,749	19,749	19,749	19,749	19,749
Recycling Surcharge (Excluding City/Town of Rice Lake & Vil New Auburn)	625,088	631,968	710,964	710,964	710,964	710,964

Estimated

459,057	Total Expense Decrease
171,428	*Funding for DHHS, CS, ADRC positions*
-	
178,129	Reduced sales tax funds used
109,500	*State Prisoner Revenue for Open Records position*
-	
-	
459,057	Total Revenue Decrease

Sales Tax Fund Balance		
Sales tax applied to budget:	2,924,362	51.22%
Sales tax balance remaining:	2,784,568	48.78%

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
Amend Plan Changes	67,122
Current Budgeted Cost	**850,963**

$254,000 from Fund Balance (BCHA interest)
$125,147 from Cameron TID#1
$471,816 from Health Ins Fund Balance

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	36,670	36,670	36,670	36,670
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	5,899,526	5,830,560	5,899,526	36,670

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	11,576,077	10,601,909	11,576,077	534,798
	CONTINGENCY FUND								
101	Contingency	886,461	999,669	1,350,538	1,350,538	1,868,304	1,868,304	1,991,151	
	Total Contingency Fund	886,461	999,669	1,350,538	1,350,538	1,868,304	1,868,304	1,991,151	-
	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	8,698,593	-	8,224,362	
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	39,615,996	11,866,718	39,141,765	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**	**84,224,117**	**32,782,350**	**83,872,732**	**574,251**

			Carryover
00	Gen	5,631,646	5,631,646	(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	-
		11,576,077	10,601,909	974,168
		11,576,077	10,601,909	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			-					

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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	-

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	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	1,991,151		
	Total Contingency Fund	886,461	999,669	1,787,833	1,350,538	1,868,304	-	1,868,304	1,991,151		-
	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		

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	
	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**	**89,626,120**	**43,301,934**	**46,324,186**	**89,748,966**	**-**	

K229 = total budget
Budget at a glance

	6,539,537		
		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
	-	-	-

Five Year Capital Improvement Capital Outlay - Summary

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

	2027	2028	2029	2030	2031
Parks & Recreation					
Blacktop Boat Landing Hwy D	50,000				
Signage	5,000	5,000	5,000	5,000	5,000
Kayak Launchs	25,000				
Maple Plain Rifle Range Shelters, Barriers, Berm	185,000				
Shelters Over Campers at Parks	6,500				
Skidsteer Upgrade	5,000				
Truck		50,000			
Docks	12,000	12,000	12,000	12,000	12,000
Lawn Mower	15,000				
	303,500	**67,000**	**17,000**	**17,000**	**17,000**
Sheriff					
Squads	500,000	350,000	350,000	350,000	350,000
Insurance Squad Replacement	15,000	15,000	15,000	15,000	15,000
Taser Replacement	25,000	25,000	25,000	25,000	25,000
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

Extension
UNIVERSITY OF WISCONSIN-MADISON
BARRON COUNTY

AI 101 Training

For Local Government Entities

Presented by Local Government Education
UW Madison- Divison of Extension - Barron County

November 18, 2026

8:30 AM - 11:45 AM

Barron County Government Center Auditorium
330 E Monroe Ave, Barron, WI 54812

Coffee and donuts will be provided

AGENDA

1. **What is Artifical Intelligence?**
2. **How Wisconsin local government is deploying AI to improve county operations**
3. **Effective AI prompting**
4. **AI use risks and mitigation strategies**
5. **AI legal and policy issues**
6. **AI employee use policies**
7. **AI exercises and reflections**

SCAN TO REGISTER

Priority registration is given to Barron County participants through ***October 26, 2026****. Registration will then be opened to participants from other Wisconsin counties if space remains available.*

Register Here: https://go.wisc.edu/323g2q

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Barron County

Date 10/28/26
Time 3:08 PM
Preparer MLD

BARRON COUNTY HOUSING AUTHORITY - Rehab Project

Beginning Balance: **3,208,576.68**

DATE	DRAW #	PURPOSE	AMOUNT	
8/5/2026	1	Roofing	27,798.00	
8/5/2026	1	Flooring	627.79	
		TOTAL DRAW AMOUNT:		**(28,425.79)**
8/27/2026	2	Siding/Sofit/Fascia	338,935.00	
8/27/2026	2	Doors/Frames/Hardware	75,695.00	
8/27/2026	2	Drywall	101,555.00	
8/27/2026	2	Cabinets/Countertops	47,313.00	
8/27/2026	2	HVAC (partial)	48,817.00	
8/27/2026	2	Electrical	4,180.97	
		TOTAL DRAW AMOUNT:		**(616,495.97)**
9/28/2026	3	Demolition	296,000.00	
9/28/2026	3	Drywall	393,585.00	
9/28/2026	3	Roofing	136,159.92	
9/28/2026	3	HVAC	681,810.00	
9/28/2026	3	Electrical	169,592.00	
9/28/2026	3	Plumbing	107,400.00	
9/28/2026	3	Carpentry-Finish & Rough	440,113.00	
9/28/2026	3	Siding	338,995.00	
		TOTAL DRAW AMOUNT:		**(2,563,654.92)**

Remaining Funds: -