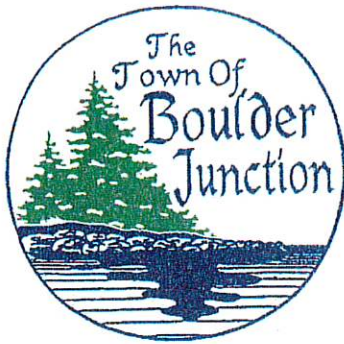




Post Office Box 616
Boulder Junction, WI 54512-0616
Phone (715) 385-2220
Fax (715) 385-9129

Notice of Special Town Board Meeting
Thursday May 14, 2026
3:30 P.M.
Boulder Junction Community Center, Town Office
5392 Park Street, Boulder Junction, WI 54512

All Items on the agenda are for discussion only and possible action unless otherwise noted

Agenda

- 1) CALL TO ORDER/ PLEDGE OF ALLEGIANCE/ ROLL CALL
- 2) APPROVAL OF AGENDA /ORDER OF THE DAY(discussion & possible action)
- 3) ITEMS NEEDING APPROVAL (discussion & possible action)
 - A. Approve January and February Financial Statements
- 4) OLD BUSINESS (discussion & possible action)
 - A. Discussion & possible action – Approve updated MOU between Town of Boulder Junction and Town of Manitowish Water regarding MW boat patrol
- 5) NEW BUSINESS (discussion and possible action)
 - A. Discussion & possible action – Approve 2026 Fireworks contract with Spielbauer Fireworks
 - B. Discussion & possible action – Approve Ryan Ross and Sue Fredenhagen to Park Board
 - C. Discussion & possible action – Approve Winter Park Fundraiser plan
 - D. Discussion & possible action – Approve income and expense GL for Centennial Committee
 - E. Discussion & possible action – Approve proceeding with public bidding for Town of Boulder Junction Road Project for 2026 season.
- 6) ADJOURN(discussion & possible action)

A quorum of other town committee members may be in attendance at this meeting for information gathering purposes only and no town committee action will be taken at this meeting.

Posted 5112026 by Clerk/Treasurer Dan Driscoll on behalf of Chairman Dennis Reuss
Postings: Official: Community Center/Website: www.townofboulderjunction.org

Town of Boulder Junction

Boulder Junction, Wisconsin

Financial Statements

For The One Month Ended January 31, 2026

Prepared By:

Peterson Metz, Ltd.

PO Box 1105

Minocqua, WI 54548

TOWN OF BOULDER JUNCTION
Statement of Net Position - Cash Basis with Prior Year Comparison
As of January 31, 2026 and 2025

	<u>Jan 31, 26</u>	<u>Jan 31, 25</u>
ASSETS		
Current Assets		
Checking/Savings		
101 · CASH-GENERAL CHECKING	\$ 538,893.18	\$ -624,648.25
106.01 · CEMETERY PERPETUAL CARE CD11247	15,926.41	15,731.38
109 · SAVINGS-GENERAL SAVINGS (2017 ROADS)	7,236,812.47	8,420,646.13
113 · HOMETOWN BANK CHKG - AMBULANCE	111.60	6,424.87
115 · BJFD DONATION ACCT/CHECKING	258,312.18	243,353.03
117 · SAVINGS-LIBRARY BOARD	59,480.38	32,127.15
Total Checking/Savings	<u>8,109,536.22</u>	<u>8,093,634.31</u>
Other Current Assets		
118 · CASH ON HAND		
118.1 · PETTY CASH-TOWN OFFICE	100.00	100.00
118.2 · CASH DRAWER-TOWN OFFICE	150.00	150.00
Total 118 · CASH ON HAND	<u>250.00</u>	<u>250.00</u>
Total Other Current Assets	<u>250.00</u>	<u>250.00</u>
Total Current Assets	<u>8,109,786.22</u>	<u>8,093,884.31</u>
Other Assets		
140 · Provision for Long-Term Debt	8,051,010.69	8,149,122.68
Total Other Assets	<u>8,051,010.69</u>	<u>8,149,122.68</u>
TOTAL ASSETS	<u><u>\$ 16,160,796.91</u></u>	<u><u>\$ 16,243,006.99</u></u>
 LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
208 · Unearned Grant Revenue	100,900.48	100,900.48
WI - UNEMPLOYMENT TAX	77.09	76.39
WI - WITHHOLDING TAX	3,739.32	2,219.39
2100 · PAYROLL LIABILITIES	8,674.86	8,017.01
239 · CURRENT PORTION OF L/T DEBT	586,368.47	615,108.82
Total Other Current Liabilities	<u>699,760.22</u>	<u>726,322.09</u>
Total Current Liabilities	<u>699,760.22</u>	<u>726,322.09</u>
Long Term Liabilities		
240.19 · ABNA Investment Partnes - Fire Truck	590,010.69	688,122.68
240.19 · Baird - Broadband Bonds	3,185,000.00	3,185,000.00
240.18 · Baird - Bldg Bond Refinance	866,000.00	866,000.00
240.16 · Road Improvement Loan	3,410,000.00	3,410,000.00
250 · CURRENT PORTION L/T DEBT	-586,368.47	-615,108.82
Total Long Term Liabilities	<u>7,464,642.22</u>	<u>7,534,013.86</u>
Total Liabilities	<u>\$ 8,164,402.44</u>	<u>\$ 8,260,335.95</u>

TOWN OF BOULDER JUNCTION
Statement of Net Position - Cash Basis with Prior Year Comparison
As of January 31, 2026 and 2025

	<u>Jan 31, 26</u>	<u>Jan 31, 25</u>
Fund Balances		
280 · FUND BALANCES		
280.101 · GENERAL FUND	\$ 257,465.55	\$ 649,789.35
280.104 · FIRE FUND	81,599.51	171,625.64
280.106 · CEMETERY PERPETUAL CARE FUND	17,424.05	17,424.05
280.108 · PARKS FUND	11,408.61	11,408.61
280.109 · ROADS FUND	204,870.42	204,870.42
280.110 · ROOM TAX FUND	428,325.69	392,435.43
280.112 · AMBULANCE FUND	82,998.40	83,947.60
280.111 · AMBULANCE HOMETOWN BANK	111.60	6,424.87
280.115 · BJVFD VOLUNTEER FUND	258,312.18	243,353.03
280.117 · LIBRARY BOARD FUND	59,480.38	32,127.15
280.001 · LONG-TERM BIKE TRAIL MAINT.	90,046.36	87,907.35
280.006 · POLICE FUND	0.00	31,712.24
280.007 · FIREWORKS	23,874.66	30,672.69
280.125 · DONATIONS/BLDG PROJECT FUND	77,954.36	82,433.79
280.128 · HIGHSPEED BROADBAND	3,729,797.33	3,729,797.33
280.107 · MISC. DESIGNATED FUNDS		
280.010 · AIRPORT	205.34	205.34
280.011 · HOLIDAY DECORATIONS	3,819.95	18,819.95
280.013 · ANIMAL CONTROL FUND	1,252.75	1,252.75
280.014 · LEGAL FUND	5,000.00	5,000.00
280.016 · LANDFILL	2,276.43	2,276.43
280.120 · LIBRARY COPIES & FINES FUND	11,984.30	9,912.63
Total 280.107 · MISC. DESIGNATED FUNDS	<u>24,538.77</u>	<u>37,467.10</u>
Total 280 · FUND BALANCES	5,348,207.87	5,813,396.65
Net Income	<u>2,648,186.60</u>	<u>2,169,274.39</u>
Total Fund Balances	<u>7,996,394.47</u>	<u>7,982,671.04</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 16,160,796.91</u>	<u>\$ 16,243,006.99</u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For The One Month Ended January 31, 2026

	Jan 26	Annual Budget	\$ Over/(Under) Budget
Ordinary Income/Expense			
Income			
41000 · PROPERTY TAXES			
41114 · MFL Taxes	\$ 4,576.08	\$ 0.00	\$ 4,576.08
41110 · PROPERTY TAX -TOWN SHARE	2,641,426.41	2,048,476.00	592,950.41
4111102 · OVERPAYMENTS REFUNDED	39.38	0.00	39.38
Total 41000 · PROPERTY TAXES	2,646,041.87	2,048,476.00	597,565.87
41200 · OTHER TAXES			
41220 · Personal Property Aid	0.00	5,660.00	-5,660.00
41210 · ROOM TAX	22,464.25	289,882.00	-267,417.75
Total 41200 · OTHER TAXES	22,464.25	295,542.00	-273,077.75
43000 · INTERGOVERNMENT REVENUE			
43410 · STATE SHARED REVENUE	0.00	74,440.00	-74,440.00
43420 · FIRE INSURANCE TAX	0.00	21,000.00	-21,000.00
43430 · EXEMPT COMPUTER AID	0.00	73.00	-73.00
43531 · GENERAL TRANSPORTATION AID (GTA)	66,389.75	265,136.00	-198,746.25
43545 · RECYCLING GRANTS	0.00	7,500.00	-7,500.00
43610 · MUNICIPAL SERVICES AID	2,341.81	0.00	2,341.81
43620 · IN LIEU OF TAX-ST LAND	0.00	150,000.00	-150,000.00
43650 · FOREST CROP/MFL AID	0.00	130.00	-130.00
43690 · OTHER STATE AIDS/LOTTERY CREDIT	0.00	40,000.00	-40,000.00
43780 · LIBRARY GRANTS	0.00	2,800.00	-2,800.00
Total 43000 · INTERGOVERNMENT REVENUE	68,731.56	561,079.00	-492,347.44
44000 · LICENSES & PERMITS			
44100 · BUSINESS LICENSES/SIGN PERMITS	0.00	100.00	-100.00
44110 · LIQUOR LICENSES	0.00	3,000.00	-3,000.00
44120 · CIGARETTE, OPERATOR LIC	0.00	1,600.00	-1,600.00
44130 · MOBILE HOME LICENSES	0.00	750.00	-750.00
44200 · DOG LICENSE FEES	280.00	0.00	280.00
44910 · CEMETERY PLOTS	0.00	4,500.00	-4,500.00
Total 44000 · LICENSES & PERMITS	280.00	9,950.00	-9,670.00
46000 · PUBLIC CHRGS FOR SERVICE			
46101 · COPIES/ADMN SERVICE FEES	0.00	100.00	-100.00
46230 · AMBULANCE FEES	5,029.20	0.00	5,029.20
46310 · SNOWPLOWING FEES	580.00	5,000.00	-4,420.00
46431 · GARBAGE BAG SALES	3,440.00	32,000.00	-28,560.00
46435 · RECYCLING SALES	22.00	250.00	-228.00
46710 · LIBRARY	0.00	1,500.00	-1,500.00
46743 · COMMUNITY CENTER FEES	190.00	3,000.00	-2,810.00
Total 46000 · PUBLIC CHRGS FOR SERVICE	9,261.20	41,850.00	-32,588.80

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For The One Month Ended January 31, 2026

	Jan 26	Annual Budget	\$ Over/(Under) Budget
48000 · MISCELLANEOUS REVENUES			
48110 · INTEREST-GENERAL	102.74	0.00	102.74
48111 · INTEREST-OTHER FUNDS	15,524.60	40,000.00	-24,475.40
48901 · REIMBURSEMENTS	2,625.00	2,000.00	625.00
48910 · INSURANCE REIMBURSEMENTS	0.00	2,500.00	-2,500.00
48913 · FIREWORKS FUND	120.00	4,000.00	-3,880.00
48919 · BIKE TRAIL DONATIONS/MAPS	151.01	2,000.00	-1,848.99
Total 48000 · MISCELLANEOUS REVENUES	18,523.35	50,500.00	-31,976.65
49300 · APPLIED FUNDS			
49350 · SURPLUS APPLIED-OTHER	0.00	3,816,000.00	-3,816,000.00
Total 49300 · APPLIED FUNDS	0.00	3,816,000.00	-3,816,000.00
Total Income	2,765,302.23	6,823,397.00	-4,058,094.77

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For The One Month Ended January 31, 2026

Expense	Jan 26	Annual Budget	\$ Over/(Under) Budget
51000 · GENERAL GOVERNMENT			
51100 · SALARY-TOWN CHAIRMAN	1,954.62	25,410.00	-23,455.38
51101 · SALARIES-SUPERVISORS	0.00	8,800.00	-8,800.00
51300 · LEGAL FEES	0.00	2,000.00	-2,000.00
51400 · ADMINISTRATION EXPENSES	321.35	3,500.00	-3,178.65
51420 · SALARY-CLERK/TREASURER	4,046.16	52,780.00	-48,733.84
51422 · CLERK-RETIREMENT	291.32	3,787.00	-3,495.68
51430 · SALARY-DEPUTY CLERK/TREASURER	939.38	9,820.00	-8,880.62
51520 · ACCOUNTING/AUDITOR FEES	3,600.00	25,000.00	-21,400.00
51530 · ASSESSOR FEES			
51760 · ASSESSMENT OF PROPERTY	2,000.00	24,000.00	-22,000.00
Total 51530 · ASSESSOR FEES	2,000.00	24,000.00	-22,000.00
51440 · ELECTION EXPENSE	0.00	8,000.00	-8,000.00
51600 · SOCIAL SECURITY EXPENSE	645.83	7,000.00	-6,354.17
51614 · Benefits Clerk	1,502.00	13,412.00	-11,910.00
51620 · MILEAGE EXPENSE	0.00	1,500.00	-1,500.00
51700 · OFFICE EXPENSES			
51701 · WEBSITE & COMMUNICATIONS	0.00	2,200.00	-2,200.00
51702 · POSTAGE	0.00	2,473.00	-2,473.00
51704 · OFFICE - CLERK	422.55	3,500.00	-3,077.45
51705 · OFFICE EQUIPMENT	197.42	3,500.00	-3,302.58
Total 51700 · OFFICE EXPENSES	619.97	11,673.00	-11,053.03
51720 · DUES & FEES			
51721 · DUES-TOWN BOARD	0.00	1,500.00	-1,500.00
51724 · DUES & FEES - CLERK	0.00	300.00	-300.00
Total 51720 · DUES & FEES	0.00	1,800.00	-1,800.00
51728 · WORKSHOPS & CONV. - BOARD	0.00	300.00	-300.00
51729 · WORKSHOPS & CONV. - CLERK	0.00	200.00	-200.00
51740 · PRINTING & PUBLISHING			
51744 · PRINTING-CLERK	26.23	750.00	-723.77
Total 51740 · PRINTING & PUBLISHING	26.23	750.00	-723.77
51930 · PROPERTY & LIAB. INSURANCE	0.00	45,000.00	-45,000.00
51938 · OTHER INSURANCE			
51640 · UNEMPLOYMENT CONTRIBUTION	1.13	7.00	-5.87
51920 · WORKERS COMPENSATION INSURANCE	0.00	7,000.00	-7,000.00
Total 51938 · OTHER INSURANCE	1.13	7,007.00	-7,005.87
Total 51000 · GENERAL GOVERNMENT	15,947.99	251,739.00	-235,791.01

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For The One Month Ended January 31, 2026

	Jan 26	Annual Budget	\$ Over/(Under) Budget
52000 · PUBLIC SAFETY			
FIRE DEPARTMENT			
522000 · FIRE/RESCUE EXPENSES			
522800 · 2% Fire Insurance Expenses			
522806 · 2% Dues - LOSA	12,979.88	9,500.00	3,479.88
522804 · 2% Dues - Fire Inspector Pay	0.00	3,700.00	-3,700.00
522803 · 2% Fire Dues - PPE	3,189.84	7,550.00	-4,360.16
522802 · 2% Fire Dues - Public Education	0.00	250.00	-250.00
Total 522800 · 2% Fire Insurance Expenses	16,169.72	21,000.00	-4,830.28
522100 · FIRE MEMBERS			
522110 · PERSONNEL & WAGES	25,390.00	34,740.00	-9,350.00
522120 · SOCIAL SECURITY EXPENSE	1,042.70	2,680.00	-1,637.30
522125 · FIRE DEPT UNEMPLOYMENT EXPENSE	30.49	45.00	-14.51
522160 · FIRE TRAINING	6.93	2,500.00	-2,493.07
522170 · UNIFORMS/GEAR	0.00	5,000.00	-5,000.00
522175 · REHAB	121.22	500.00	-378.78
522180 · MEMBER DUES & FEES	0.00	1,000.00	-1,000.00
Total 522100 · FIRE MEMBERS	26,591.34	46,465.00	-19,873.66
522300 · BUILDING & GROUNDS			
522310 · IMPROVEMENTS	0.00	15,000.00	-15,000.00
522330 · UTILITIES	1,548.25	8,280.00	-6,731.75
Total 522300 · BUILDING & GROUNDS	1,548.25	23,280.00	-21,731.75
522400 · VEHICLES			
522440 · GASOLINE, OIL & REPAIRS	1,119.55	17,500.00	-16,380.45
Total 522400 · VEHICLES	1,119.55	17,500.00	-16,380.45
522500 · EQUIPMENT			
522510 · COMMUNICATIONS	0.00	2,000.00	-2,000.00
522520 · COMMUNICATIONS PURCHASES	0.00	40,000.00	-40,000.00
522530 · TELEPHONE	68.92	800.00	-731.08
522540 · EQUIPMENT REPAIRS & MAINTENANCE	0.00	10,000.00	-10,000.00
522550 · TOOLS & EQUIP	0.00	10,000.00	-10,000.00
Total 522500 · EQUIPMENT	68.92	62,800.00	-62,731.08
522600 · SUPPLIES			
522610 · FIRE RESCUE SUPPLIES	881.24	4,050.00	-3,168.76
Total 522600 · SUPPLIES	881.24	4,050.00	-3,168.76
522700 · OFFICE EXPENSE			
522710 · POSTAGE	0.00	100.00	-100.00
522720 · OFFICE SUPPLIES	0.00	500.00	-500.00
Total 522700 · OFFICE EXPENSE	0.00	600.00	-600.00
522900 · COMMUNITY OUTREACH			
522910 · FIRE COMMUNITY EDUCATION	0.00	100.00	-100.00
Total 522900 · COMMUNITY OUTREACH	0.00	100.00	-100.00
Total 522000 · FIRE/RESCUE EXPENSES	46,379.02	175,795.00	-129,415.98

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For The One Month Ended January 31, 2026

	<u>Jan 26</u>	<u>Annual Budget</u>	<u>\$ Over/(Under) Budget</u>
523000 · EMS EXPENSES			
523200 · EMS AMBULANCE BILLING			
523201 · EMS District	4,169.70	431,652.00	-427,482.30
Total 523200 · EMS AMBULANCE BILLING	<u>4,169.70</u>	<u>431,652.00</u>	<u>-427,482.30</u>
Total 523000 · EMS EXPENSES	<u>4,169.70</u>	<u>431,652.00</u>	<u>-427,482.30</u>
Total FIRE DEPARTMENT	<u>50,548.72</u>	<u>607,447.00</u>	<u>-556,898.28</u>
Total 52000 · PUBLIC SAFETY	<u>50,548.72</u>	<u>607,447.00</u>	<u>-556,898.28</u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For The One Month Ended January 31, 2026

	Jan 26	Annual Budget	\$ Over/(Under) Budget
53000 · TRANSPORTATION			
53300 · ROADS - WAGES	10,624.16	139,000.00	-128,375.84
53300.1 · ROADS-WAGES-OVERTIME	3,366.39	10,000.00	-6,633.61
53301 · ROADS - SOCIAL SECURITY	1,572.60	10,500.00	-8,927.40
53302 · BENEFITS ROADS	6,566.00	50,710.00	-44,144.00
53303 · ROADS - RETIREMENT	969.02	10,100.00	-9,130.98
53305 · UNEMPLOYMENT CONTRIBUTION	24.67	60.00	-35.33
53306 · ROADS PRINTING & PUBLISHING	0.00	250.00	-250.00
53307 · ROADS & GRAVEL			
53307.1 · GRAVEL	0.00	3,000.00	-3,000.00
53307.3 · COLD PATCH	0.00	10,000.00	-10,000.00
53307.4 · SAND/SALT	4,363.99	15,000.00	-10,636.01
53307.5 · ROADS CONTRACTS	0.00	255,000.00	-255,000.00
53307.6 · SIGNAGE	0.00	2,000.00	-2,000.00
Total 53307 · ROADS & GRAVEL	4,363.99	285,000.00	-280,636.01
53308 · SHOP EXPENSES	3,455.24	27,880.00	-24,424.76
53309 · GAS AND OIL	92.17	27,880.00	-27,787.83
53311 · REPAIRS	1,540.02	27,880.00	-26,339.98
53319 · NEW EQUIPMENT	0.00	50,000.00	-50,000.00
53420 · STREET LIGHTING	826.30	9,000.00	-8,173.70
Total 53000 · TRANSPORTATION	33,400.56	648,260.00	-614,859.44
53600 · SANITATION			
53620 · LANDFILL VENTURE GROUP	1,429.50	26,500.00	-25,070.50
53622 · LANDFILL-WAGES	883.00	16,750.00	-15,867.00
53623 · SOCIAL SECURITY-TRANSFER SITE	67.55	1,275.00	-1,207.45
53625 · LANDFILL-RETIREMENT	47.38	900.00	-852.62
53627 · LANDFILL-UNEMPLOYMENT	1.06	8.00	-6.94
53628 · LANDFILL- SUPPLIES & EXPENSE	2,067.13	18,000.00	-15,932.87
53630 · RECYCLING-WAGES	1,599.00	28,500.00	-26,901.00
53631 · RECYCLING-SOCIAL SECURITY	292.77	2,200.00	-1,907.23
53632 · BENEFITS RECYCLING	2,228.00	17,775.00	-15,547.00
53633 · RECYCLING-RETIREMENT	100.40	1,000.00	-899.60
53635 · RECYCLE-UNEMPLOYMENT	4.59	15.00	-10.41
53636 · RECYCLING-SUPPLIES & EXPENSE	1,119.69	11,563.00	-10,443.31
53638 · TRANSFER-SUPPLIES & EXP	0.00	18,662.00	-18,662.00
Total 53600 · SANITATION	9,840.07	143,148.00	-133,307.93

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For The One Month Ended January 31, 2026

	Jan 26	Annual Budget	\$ Over/(Under) Budget
54000 · HEALTH & HUMAN SERVICES			
54910 · CEMETERY	0.00	6,000.00	-6,000.00
54920 · DOG LICENSE TAGS EXPENSE	0.00	520.00	-520.00
Total 54000 · HEALTH & HUMAN SERVICES	0.00	6,520.00	-6,520.00
55000 · CULTURE & RECREATION			
55109 · LIBRARY EXPENSES			
55110 · LIBRARY-WAGES	6,594.16	81,401.00	-74,806.84
55111 · LIBRARY-SOCIAL SECURITY	504.45	5,046.00	-4,541.55
55113 · LIBRARY-UNEMPLOYMENT	7.91	46.00	-38.09
55114 · LIBRARY-MAT & SUPPLIES	0.00	975.00	-975.00
55115 · LIBRARY-RETIREMENT	288.00	4,359.00	-4,071.00
55109 · LIBRARY EXPENSES - Other	604.80	0.00	604.80
Total 55109 · LIBRARY EXPENSES	7,999.32	91,827.00	-83,827.68
55189 · COMMUNITY CENTER			
55190 · COMM. CENTER-CLEANING	58.52	15,000.00	-14,941.48
55191 · COMM CENTER-SOCIAL SECURITY	0.00	40.00	-40.00
55194 · COMMUNITY CENTER EXPENSES	1,888.77	20,000.00	-18,111.23
Total 55189 · COMMUNITY CENTER	1,947.29	35,040.00	-33,092.71
55200 · PARK & RECREATION			
55204 · PARK-SUPPLIES & MATERIALS	0.00	4,500.00	-4,500.00
55303 · RECREATION-WAGES	289.21	20,000.00	-19,710.79
55304 · RECREATION-SOCIAL SECURITY	20.64	1,600.00	-1,579.36
55305 · RECREATION UNEMPLOYMENT	0.32	0.00	0.32
55307 · RECREATION-EXPENSES	0.00	5,000.00	-5,000.00
55308 · BASEBALL COSTS	0.00	1,000.00	-1,000.00
55309 · WINTER PARK	3,524.46	11,173.00	-7,648.54
Total 55200 · PARK & RECREATION	3,834.63	43,273.00	-39,438.37
55310 · CELEBRATIONS			
55312 · FIREWORKS DISPLAY	0.00	10,000.00	-10,000.00
55313 · OTHER CELEBRATIONS	29.00	300.00	-271.00
Total 55310 · CELEBRATIONS	29.00	10,300.00	-10,271.00
59911 · SNOWMOBILE CLUB EXPENSES	810.83	2,000.00	-1,189.17
Total 55000 · CULTURE & RECREATION	14,621.07	182,440.00	-167,818.93

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For The One Month Ended January 31, 2026

	Jan 26	Annual Budget	\$ Over/(Under) Budget
56000 • CONSERVATION & DEVELOPMENT			
56706 • High Speed Broadband	0.00	3,816,000.00	-3,816,000.00
BIKE TRAIL			
56704 • BIKE TRAIL EXPENSE	500.00	0.00	500.00
Total BIKE TRAIL	500.00	0.00	500.00
OTHER CONSERV & DEVELOPMNT			
56705 • AIS LAKE FUND	0.00	33,000.00	-33,000.00
Total OTHER CONSERV & DEVELOPMNT	0.00	33,000.00	-33,000.00
ROOM TAX EXPENSES			
56701 • ECO DEV-NEW BUSINESSES WKGRP/BD	0.00	15,100.00	-15,100.00
56700 • ECONOMIC DEV - ADVERTISING	0.00	3,000.00	-3,000.00
56702 • ROOM TAX PAID TO CHAMBER	0.00	214,072.00	-214,072.00
Total ROOM TAX EXPENSES	0.00	232,172.00	-232,172.00
Total 56000 • CONSERVATION & DEVELOPMENT	500.00	4,081,172.00	-4,080,672.00
58000 • DEBT SERVICE			
58099 • PRINCIPAL	0.00	639,217.00	-639,217.00
58210 • INTEREST	0.00	258,454.00	-258,454.00
Total 58000 • DEBT SERVICE	0.00	897,671.00	-897,671.00
59000 • OTHER EXPENDITURES			
59902 • BANK SERVICE CHARGES	869.54	5,000.00	-4,130.46
Total 59000 • OTHER EXPENDITURES	869.54	5,000.00	-4,130.46
Total Expense	125,727.95	6,823,397.00	-6,697,669.05
Net Ordinary Income	\$ 2,639,574.28	\$ 0.00	\$ 2,639,574.28
Other Income/Expense			
Other Income			
70000 • BJ VOLUNTEER FIRE DEPT			
70100 • FIRE DEPT. DONATIONS	8,779.00	0.00	8,779.00
71900 • MISCELLANEOUS EXPENSE	-166.68	0.00	-166.68
Total 70000 • BJ VOLUNTEER FIRE DEPT	8,612.32	0.00	8,612.32
Total Other Income	8,612.32	0.00	8,612.32
Net Other Income	8,612.32	0.00	8,612.32
Net Income	\$ 2,648,186.60	\$ 0.00	\$ 2,648,186.60

Town of Boulder Junction

Boulder Junction, Wisconsin

Financial Statements

For The Two Months Ended February 28, 2026

Prepared By:

Peterson Metz, Ltd.
PO Box 1105
Minocqua, WI 54548

TOWN OF BOULDER JUNCTION
Statement of Net Position - Cash Basis with Prior Year Comparison
As of February 28, 2026 and 2025

	<u>Feb 28, 26</u>	<u>Feb 28, 25</u>
ASSETS		
Current Assets		
Checking/Savings		
101 · CASH-GENERAL CHECKING	\$ 239,209.49	\$ -13,468.02
106.01 · CEMETERY PERPETUAL CARE CD11247	15,926.41	15,731.38
109 · SAVINGS-GENERAL SAVINGS (2017 ROADS)	5,409,677.20	6,157,290.47
113 · HOMETOWN BANK CHKG - AMBULANCE	111.60	14,790.29
115 · BJFD DONATION ACCT/CHECKING	255,697.03	236,887.29
117 · SAVINGS-LIBRARY BOARD	59,480.38	32,127.15
Total Checking/Savings	<u>5,980,102.11</u>	<u>6,443,358.56</u>
Other Current Assets		
118 · CASH ON HAND		
118.1 · PETTY CASH-TOWN OFFICE	100.00	100.00
118.2 · CASH DRAWER-TOWN OFFICE	150.00	150.00
Total 118 · CASH ON HAND	<u>250.00</u>	<u>250.00</u>
Total Other Current Assets	<u>250.00</u>	<u>250.00</u>
Total Current Assets	<u>5,980,352.11</u>	<u>6,443,608.56</u>
Other Assets		
140 · Provision for Long-Term Debt	7,516,010.69	8,149,122.68
Total Other Assets	<u>7,516,010.69</u>	<u>8,149,122.68</u>
TOTAL ASSETS	<u><u>\$ 13,496,362.80</u></u>	<u><u>\$ 14,592,731.24</u></u>
 LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
208 · Unearned Grant Revenue	100,900.48	100,900.48
WI - UNEMPLOYMENT TAX	96.43	102.16
WI - WITHHOLDING TAX	3,293.03	-1,084.91
2100 · PAYROLL LIABILITIES	7,975.52	7,191.72
239 · CURRENT PORTION OF L/T DEBT	639,217.08	615,108.82
Total Other Current Liabilities	<u>751,482.54</u>	<u>722,218.27</u>
Total Current Liabilities	<u>751,482.54</u>	<u>722,218.27</u>
Long Term Liabilities		
240.19 · ABNA Investment Partnes - Fire Truck	590,010.69	688,122.68
240.19 · Baird - Broadband Bonds	3,055,000.00	3,185,000.00
240.18 · Baird - Bldg Bond Refinance	761,000.00	866,000.00
240.16 · Road Improvement Loan	3,110,000.00	3,410,000.00
250 · CURRENT PORTION L/T DEBT	-639,217.08	-615,108.82
Total Long Term Liabilities	<u>6,876,793.61</u>	<u>7,534,013.86</u>
Total Liabilities	<u>\$ 7,628,276.15</u>	<u>\$ 8,256,232.13</u>

TOWN OF BOULDER JUNCTION
Statement of Net Position - Cash Basis with Prior Year Comparison
As of February 28, 2026 and 2025

	<u>Feb 28, 26</u>	<u>Feb 28, 25</u>
Fund Balances		
280 · FUND BALANCES		
280.101 · GENERAL FUND	\$ 259,702.40	\$ 643,044.44
280.104 · FIRE FUND	81,599.51	173,286.03
280.106 · CEMETERY PERPETUAL CARE FUND	17,424.05	17,424.05
280.108 · PARKS FUND	11,408.61	11,408.61
280.109 · ROADS FUND	204,870.42	204,870.42
280.110 · ROOM TAX FUND	428,703.99	393,859.87
280.112 · AMBULANCE FUND	82,998.40	85,608.00
280.111 · AMBULANCE HOMETOWN BANK	111.60	14,790.29
280.115 · BJVFD VOLUNTEER FUND	255,697.03	236,887.29
280.117 · LIBRARY BOARD FUND	59,480.38	32,127.15
280.001 · LONG-TERM BIKE TRAIL MAINT.	90,046.36	87,907.35
280.006 · POLICE FUND	0.00	31,712.24
280.007 · FIREWORKS	23,874.66	30,772.69
280.125 · DONATIONS/BLDG PROJECT FUND	77,954.36	82,433.79
280.128 · HIGHSPEED BROADBAND	3,729,797.33	3,729,797.33
280.107 · MISC. DESIGNATED FUNDS		
280.010 · AIRPORT	205.34	205.34
280.011 · HOLIDAY DECORATIONS	3,819.95	18,819.95
280.013 · ANIMAL CONTROL FUND	1,252.75	1,252.75
280.014 · LEGAL FUND	5,000.00	5,000.00
280.016 · LANDFILL	2,276.43	2,276.43
280.120 · LIBRARY COPIES & FINES FUND	11,984.30	9,912.63
Total 280.107 · MISC. DESIGNATED FUNDS	<u>24,538.77</u>	<u>37,467.10</u>
Total 280 · FUND BALANCES	<u>5,348,207.87</u>	<u>5,813,396.65</u>
Net Income	<u>519,878.78</u>	<u>523,102.46</u>
Total Fund Balances	<u>5,868,086.65</u>	<u>6,336,499.11</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$ 13,496,362.80</u></u>	<u><u>\$ 14,592,731.24</u></u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For the Two Months Ended February 28, 2026

	Feb 26	Jan - Feb 26	Annual Budget	\$ Over/(Under) Budget
Ordinary Income/Expense				
Income				
41000 · PROPERTY TAXES				
41114 · MFL Taxes	\$ 0.00	\$ 4,576.08	\$ 0.00	\$ 4,576.08
41110 · PROPERTY TAX -TOWN SHARE	-1,153,618.68	1,487,807.73	2,048,476.00	-560,668.27
4111102 · OVERPAYMENTS REFUNDED	-37.07	2.31	0.00	2.31
Total 41000 · PROPERTY TAXES	-1,153,655.75	1,492,386.12	2,048,476.00	-556,089.88
41200 · OTHER TAXES				
41220 · Personal Property Aid	0.00	0.00	5,660.00	-5,660.00
41210 · ROOM TAX	1,552.33	24,016.58	289,882.00	-265,865.42
Total 41200 · OTHER TAXES	1,552.33	24,016.58	295,542.00	-271,525.42
43000 · INTERGOVERNMENT REVENUE				
43410 · STATE SHARED REVENUE	0.00	0.00	74,440.00	-74,440.00
43420 · FIRE INSURANCE TAX	0.00	0.00	21,000.00	-21,000.00
43430 · EXEMPT COMPUTER AID	0.00	0.00	73.00	-73.00
43531 · GENERAL TRANSPORTATION AID (GTA	0.00	66,389.75	265,136.00	-198,746.25
43545 · RECYCLING GRANTS	0.00	0.00	7,500.00	-7,500.00
43610 · MUNICIPAL SERVICES AID	0.00	2,341.81	0.00	2,341.81
43620 · IN LIEU OF TAX-ST LAND	11,934.76	11,934.76	150,000.00	-138,065.24
43650 · FOREST CROP/MFL AID	0.00	0.00	130.00	-130.00
43690 · OTHER STATE AIDS/LOTTERY CREDIT	12,000.00	12,000.00	40,000.00	-28,000.00
43780 · LIBRARY GRANTS	0.00	0.00	2,800.00	-2,800.00
Total 43000 · INTERGOVERNMENT REVENUE	23,934.76	92,666.32	561,079.00	-468,412.68
44000 · LICENSES & PERMITS				
44100 · BUSINESS LICENSES/SIGN PERMITS	0.00	0.00	100.00	-100.00
44110 · LIQUOR LICENSES	0.00	0.00	3,000.00	-3,000.00
44120 · CIGARETTE, OPERATOR LIC	30.00	30.00	1,600.00	-1,570.00
44130 · MOBILE HOME LICENSES	0.00	0.00	750.00	-750.00
44200 · DOG LICENSE FEES	40.00	320.00	0.00	320.00
44910 · CEMETERY PLOTS	0.00	0.00	4,500.00	-4,500.00
Total 44000 · LICENSES & PERMITS	70.00	350.00	9,950.00	-9,600.00
46000 · PUBLIC CHRGS FOR SERVICE				
46101 · COPIES/ADMN SERVICE FEES	0.00	0.00	100.00	-100.00
46230 · AMBULANCE FEES	0.00	5,029.20	0.00	5,029.20
46310 · SNOWPLOWING FEES	0.00	580.00	5,000.00	-4,420.00
46431 · GARBAGE BAG SALES	1,120.00	4,560.00	32,000.00	-27,440.00
46435 · RECYCLING SALES	22.00	44.00	250.00	-206.00
46710 · LIBRARY	2,800.00	2,800.00	1,500.00	1,300.00
46743 · COMMUNITY CENTER FEES	100.00	290.00	3,000.00	-2,710.00
Total 46000 · PUBLIC CHRGS FOR SERVICE	4,042.00	13,303.20	41,850.00	-28,546.80

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For the Two Months Ended February 28, 2026

	<u>Feb 26</u>	<u>Jan - Feb 26</u>	<u>Annual Budget</u>	<u>\$ Over/(Under) Budget</u>
48000 · MISCELLANEOUS REVENUES				
48110 · INTEREST-GENERAL	95.89	198.63	0.00	198.63
48111 · INTEREST-OTHER FUNDS	17,839.65	33,364.25	40,000.00	-6,635.75
48900 · MISCELLANEOUS INCOME	20.00	20.00	0.00	20.00
48901 · REIMBURSEMENTS	0.00	2,625.00	2,000.00	625.00
48910 · INSURANCE REIMBURSEMENTS	1,263.00	1,263.00	2,500.00	-1,237.00
48913 · FIREWORKS FUND	0.00	120.00	4,000.00	-3,880.00
48919 · BIKE TRAIL DONATIONS/MAPS	0.00	151.01	2,000.00	-1,848.99
Total 48000 · MISCELLANEOUS REVENUES	<u>19,218.54</u>	<u>37,741.89</u>	<u>50,500.00</u>	<u>-12,758.11</u>
49300 · APPLIED FUNDS				
49350 · SURPLUS APPLIED-OTHER	0.00	0.00	3,816,000.00	-3,816,000.00
Total 49300 · APPLIED FUNDS	<u>0.00</u>	<u>0.00</u>	<u>3,816,000.00</u>	<u>-3,816,000.00</u>
Total Income	<u>-1,104,838.12</u>	<u>1,660,464.11</u>	<u>6,823,397.00</u>	<u>-5,162,932.89</u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For the Two Months Ended February 28, 2026

Expense	Feb 26	Jan - Feb 26	Annual Budget	\$ Over/(Under) Budget
51000 · GENERAL GOVERNMENT				
51100 · SALARY-TOWN CHAIRMAN	1,954.62	3,909.24	25,410.00	-21,500.76
51101 · SALARIES-SUPERVISORS	0.00	0.00	8,800.00	-8,800.00
51300 · LEGAL FEES	0.00	0.00	2,000.00	-2,000.00
51400 · ADMINISTRATION EXPENSES	0.00	321.35	3,500.00	-3,178.65
51420 · SALARY-CLERK/TREASURER	4,046.16	8,092.32	52,780.00	-44,687.68
51422 · CLERK-RETIREMENT	291.32	582.64	3,787.00	-3,204.36
51430 · SALARY-DEPUTY CLERK/TREASURER	894.38	1,833.76	9,820.00	-7,986.24
51520 · ACCOUNTING/AUDITOR FEES	2,025.63	5,625.63	25,000.00	-19,374.37
51530 · ASSESSOR FEES				
51760 · ASSESSMENT OF PROPERTY	2,000.00	4,000.00	24,000.00	-20,000.00
Total 51530 · ASSESSOR FEES	2,000.00	4,000.00	24,000.00	-20,000.00
51440 · ELECTION EXPENSE	0.00	0.00	8,000.00	-8,000.00
51600 · SOCIAL SECURITY EXPENSE	584.93	1,230.76	7,000.00	-5,769.24
51614 · Benefits Clerk	1,851.00	3,353.00	13,412.00	-10,059.00
51620 · MILEAGE EXPENSE	227.42	227.42	1,500.00	-1,272.58
51700 · OFFICE EXPENSES				
51701 · WEBSITE & COMMUNICATIONS	0.00	0.00	2,200.00	-2,200.00
51702 · POSTAGE	1,502.78	1,502.78	2,473.00	-970.22
51704 · OFFICE - CLERK	129.41	551.96	3,500.00	-2,948.04
51705 · OFFICE EQUIPMENT	320.43	517.85	3,500.00	-2,982.15
Total 51700 · OFFICE EXPENSES	1,952.62	2,572.59	11,673.00	-9,100.41
51720 · DUES & FEES				
51721 · DUES-TOWN BOARD	1,446.74	1,446.74	1,500.00	-53.26
51724 · DUES & FEES - CLERK	0.00	0.00	300.00	-300.00
Total 51720 · DUES & FEES	1,446.74	1,446.74	1,800.00	-353.26
51728 · WORKSHOPS & CONV. - BOARD	0.00	0.00	300.00	-300.00
51729 · WORKSHOPS & CONV. - CLERK	0.00	0.00	200.00	-200.00
51740 · PRINTING & PUBLISHING				
51744 · PRINTING-CLERK	31.04	57.27	750.00	-692.73
Total 51740 · PRINTING & PUBLISHING	31.04	57.27	750.00	-692.73
51930 · PROPERTY & LIAB. INSURANCE	0.00	0.00	45,000.00	-45,000.00
51938 · OTHER INSURANCE				
51640 · UNEMPLOYMENT CONTRIBUTION	1.07	2.20	7.00	-4.80
51920 · WORKERS COMPENSATION INSURANCE	0.00	0.00	7,000.00	-7,000.00
Total 51938 · OTHER INSURANCE	1.07	2.20	7,007.00	-7,004.80
Total 51000 · GENERAL GOVERNMENT	17,306.93	33,254.92	251,739.00	-218,484.08

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For the Two Months Ended February 28, 2026

	Feb 26	Jan - Feb 26	Annual Budget	\$ Over/(Under) Budget
52000 · PUBLIC SAFETY				
FIRE DEPARTMENT				
522000 · FIRE/RESCUE EXPENSES				
522800 · 2% Fire Insurance Expenses				
522806 · 2% Dues - LOSA	0.00	12,979.88	9,500.00	3,479.88
522804 · 2% Dues - Fire Inspector Pay	0.00	0.00	3,700.00	-3,700.00
522803 · 2% Fire Dues - PPE	0.00	3,189.84	7,550.00	-4,360.16
522802 · 2% Fire Dues - Public Education	0.00	0.00	250.00	-250.00
Total 522800 · 2% Fire Insurance Expenses	0.00	16,169.72	21,000.00	-4,830.28
522100 · FIRE MEMBERS				
522110 · PERSONNEL & WAGES	60.00	25,450.00	34,740.00	-9,290.00
522120 · SOCIAL SECURITY EXPENSE	0.00	1,042.70	2,680.00	-1,637.30
522125 · FIRE DEPT UNEMPLOYMENT EXPENSE	0.07	30.56	45.00	-14.44
522160 · FIRE TRAINING	9.88	16.81	2,500.00	-2,483.19
522170 · UNIFORMS/GEAR	0.00	0.00	5,000.00	-5,000.00
522175 · REHAB	0.00	121.22	500.00	-378.78
522180 · MEMBER DUES & FEES	0.00	0.00	1,000.00	-1,000.00
Total 522100 · FIRE MEMBERS	69.95	26,661.29	46,465.00	-19,803.71
522300 · BUILDING & GROUNDS				
522310 · IMPROVEMENTS	0.00	0.00	15,000.00	-15,000.00
522330 · UTILITIES	1,425.25	2,973.50	8,280.00	-5,306.50
Total 522300 · BUILDING & GROUNDS	1,425.25	2,973.50	23,280.00	-20,306.50
522400 · VEHICLES				
522440 · GASOLINE, OIL & REPAIRS	79.39	1,198.94	17,500.00	-16,301.06
Total 522400 · VEHICLES	79.39	1,198.94	17,500.00	-16,301.06
522500 · EQUIPMENT				
522510 · COMMUNICATIONS	0.00	0.00	2,000.00	-2,000.00
522520 · COMMUNICATIONS PURCHASES	0.00	0.00	40,000.00	-40,000.00
522530 · TELEPHONE	1.48	70.40	800.00	-729.60
522540 · EQUIPMENT REPAIRS & MAINTENANCE	0.00	0.00	10,000.00	-10,000.00
522550 · TOOLS & EQUIP	0.00	0.00	10,000.00	-10,000.00
Total 522500 · EQUIPMENT	1.48	70.40	62,800.00	-62,729.60
522600 · SUPPLIES				
522610 · FIRE RESCUE SUPPLIES	232.87	1,114.11	4,050.00	-2,935.89
Total 522600 · SUPPLIES	232.87	1,114.11	4,050.00	-2,935.89
522700 · OFFICE EXPENSE				
522710 · POSTAGE	0.00	0.00	100.00	-100.00
522720 · OFFICE SUPPLIES	0.00	0.00	500.00	-500.00
Total 522700 · OFFICE EXPENSE	0.00	0.00	600.00	-600.00
522900 · COMMUNITY OUTREACH				
522910 · FIRE COMMUNITY EDUCATION	0.00	0.00	100.00	-100.00
Total 522900 · COMMUNITY OUTREACH	0.00	0.00	100.00	-100.00
Total 522000 · FIRE/RESCUE EXPENSES	1,808.94	48,187.96	175,795.00	-127,607.04

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For the Two Months Ended February 28, 2026

	<u>Feb 26</u>	<u>Jan - Feb 26</u>	<u>Annual Budget</u>	<u>\$ Over/(Under) Budget</u>
523000 · EMS EXPENSES				
523200 · EMS AMBULANCE BILLING				
523201 · EMS District	270,688.00	274,857.70	431,652.00	-156,794.30
Total 523200 · EMS AMBULANCE BILLING	<u>270,688.00</u>	<u>274,857.70</u>	<u>431,652.00</u>	<u>-156,794.30</u>
Total 523000 · EMS EXPENSES	<u>270,688.00</u>	<u>274,857.70</u>	<u>431,652.00</u>	<u>-156,794.30</u>
Total FIRE DEPARTMENT	<u>272,496.94</u>	<u>323,045.66</u>	<u>607,447.00</u>	<u>-284,401.34</u>
Total 52000 · PUBLIC SAFETY	<u>272,496.94</u>	<u>323,045.66</u>	<u>607,447.00</u>	<u>-284,401.34</u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For the Two Months Ended February 28, 2026

	Feb 26	Jan - Feb 26	Annual Budget	\$ Over/(Under) Budget
53000 · TRANSPORTATION				
53300 · ROADS - WAGES	7,962.42	18,586.58	139,000.00	-120,413.42
53300.1 · ROADS-WAGES-OVERTIME	1,449.18	4,815.57	10,000.00	-5,184.43
53301 · ROADS - SOCIAL SECURITY	1,096.63	2,669.23	10,500.00	-7,830.77
53302 · BENEFITS ROADS	6,570.50	13,136.50	50,710.00	-37,573.50
53303 · ROADS - RETIREMENT	795.74	1,764.76	10,100.00	-8,335.24
53305 · UNEMPLOYMENT CONTRIBUTION	10.85	35.52	60.00	-24.48
53306 · ROADS PRINTING & PUBLISHING	0.00	0.00	250.00	-250.00
53307 · ROADS & GRAVEL				
53307.1 · GRAVEL	0.00	0.00	3,000.00	-3,000.00
53307.3 · COLD PATCH	719.72	719.72	10,000.00	-9,280.28
53307.4 · SAND/SALT	3,043.08	7,407.07	15,000.00	-7,592.93
53307.5 · ROADS CONTRACTS	0.00	0.00	255,000.00	-255,000.00
53307.6 · SIGNAGE	0.00	0.00	2,000.00	-2,000.00
Total 53307 · ROADS & GRAVEL	3,762.80	8,126.79	285,000.00	-276,873.21
53308 · SHOP EXPENSES	2,318.90	5,774.14	27,880.00	-22,105.86
53309 · GAS AND OIL	545.62	637.79	27,880.00	-27,242.21
53311 · REPAIRS	1,059.79	2,599.81	27,880.00	-25,280.19
53319 · NEW EQUIPMENT	0.00	0.00	50,000.00	-50,000.00
53420 · STREET LIGHTING	1,185.09	2,011.39	9,000.00	-6,988.61
Total 53000 · TRANSPORTATION	26,757.52	60,158.08	648,260.00	-588,101.92
53600 · SANITATION				
53620 · LANDFILL VENTURE GROUP	1,586.15	3,015.65	26,500.00	-23,484.35
53622 · LANDFILL-WAGES	759.50	1,642.50	16,750.00	-15,107.50
53623 · SOCIAL SECURITY-TRANSFER SITE	58.10	125.65	1,275.00	-1,149.35
53625 · LANDFILL-RETIREMENT	54.68	102.06	900.00	-797.94
53627 · LANDFILL-UNEMPLOYMENT	0.91	1.97	8.00	-6.03
53628 · LANDFILL- SUPPLIES & EXPENSE	994.96	3,062.09	18,000.00	-14,937.91
53630 · RECYCLING-WAGES	1,274.00	2,873.00	28,500.00	-25,627.00
53631 · RECYCLING-SOCIAL SECURITY	182.68	475.45	2,200.00	-1,724.55
53632 · BENEFITS RECYCLING	2,214.00	4,442.00	17,775.00	-13,333.00
53633 · RECYCLING-RETIREMENT	81.73	182.13	1,000.00	-817.87
53635 · RECYCLE-UNEMPLOYMENT	2.87	7.46	15.00	-7.54
53636 · RECYCLING-SUPPLIES & EXPENSE	775.11	1,894.80	11,563.00	-9,668.20
53638 · TRANSFER-SUPPLIES & EXP	0.00	0.00	18,662.00	-18,662.00
Total 53600 · SANITATION	7,984.69	17,824.76	143,148.00	-125,323.24

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For the Two Months Ended February 28, 2026

	<u>Feb 26</u>	<u>Jan - Feb 26</u>	<u>Annual Budget</u>	<u>\$ Over/(Under) Budget</u>
54000 • HEALTH & HUMAN SERVICES				
54910 • CEMETERY	0.00	0.00	6,000.00	-6,000.00
54920 • DOG LICENSE TAGS EXPENSE	0.00	0.00	520.00	-520.00
Total 54000 • HEALTH & HUMAN SERVICES	<u>0.00</u>	<u>0.00</u>	<u>6,520.00</u>	<u>-6,520.00</u>
55000 • CULTURE & RECREATION				
55109 • LIBRARY EXPENSES				
55110 • LIBRARY-WAGES	8,403.40	14,997.56	81,401.00	-66,403.44
55111 • LIBRARY-SOCIAL SECURITY	642.86	1,147.31	5,046.00	-3,898.69
55113 • LIBRARY-UNEMPLOYMENT	10.09	18.00	46.00	-28.00
55114 • LIBRARY-MAT & SUPPLIES	0.00	0.00	975.00	-975.00
55115 • LIBRARY-RETIREMENT	288.00	576.00	4,359.00	-3,783.00
55109 • LIBRARY EXPENSES - Other	875.97	1,480.77	0.00	1,480.77
Total 55109 • LIBRARY EXPENSES	<u>10,220.32</u>	<u>18,219.64</u>	<u>91,827.00</u>	<u>-73,607.36</u>
55189 • COMMUNITY CENTER				
55190 • COMM. CENTER-CLEANING	479.26	537.78	15,000.00	-14,462.22
55191 • COMM CENTER-SOCIAL SECURITY	0.00	0.00	40.00	-40.00
55194 • COMMUNITY CENTER EXPENSES	2,541.47	4,430.24	20,000.00	-15,569.76
Total 55189 • COMMUNITY CENTER	<u>3,020.73</u>	<u>4,968.02</u>	<u>35,040.00</u>	<u>-30,071.98</u>
55200 • PARK & RECREATION				
55204 • PARK-SUPPLIES & MATERIALS				
55204.3 • Disc Golf Course	6,274.61	6,274.61	0.00	6,274.61
55204 • PARK-SUPPLIES & MATERIALS - Other	170.50	170.50	4,500.00	-4,329.50
Total 55204 • PARK-SUPPLIES & MATERIALS	<u>6,445.11</u>	<u>6,445.11</u>	<u>4,500.00</u>	<u>1,945.11</u>
55303 • RECREATION-WAGES	498.86	788.07	20,000.00	-19,211.93
55304 • RECREATION-SOCIAL SECURITY	35.57	56.21	1,600.00	-1,543.79
55305 • RECREATION UNEMPLOYMENT	0.40	0.72	0.00	0.72
55307 • RECREATION-EXPENSES	0.00	0.00	5,000.00	-5,000.00
55308 • BASEBALL COSTS	0.00	0.00	1,000.00	-1,000.00
55309 • WINTER PARK	1,822.16	5,346.62	11,173.00	-5,826.38
Total 55200 • PARK & RECREATION	<u>8,802.10</u>	<u>12,636.73</u>	<u>43,273.00</u>	<u>-30,636.27</u>
55310 • CELEBRATIONS				
55312 • FIREWORKS DISPLAY	0.00	0.00	10,000.00	-10,000.00
55313 • OTHER CELEBRATIONS	56.21	85.21	300.00	-214.79
Total 55310 • CELEBRATIONS	<u>56.21</u>	<u>85.21</u>	<u>10,300.00</u>	<u>-10,214.79</u>
59911 • SNOWMOBILE CLUB EXPENSES	0.00	810.83	2,000.00	-1,189.17
Total 55000 • CULTURE & RECREATION	<u>22,099.36</u>	<u>36,720.43</u>	<u>182,440.00</u>	<u>-145,719.57</u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budget
For the Two Months Ended February 28, 2026

	<u>Feb 26</u>	<u>Jan - Feb 26</u>	<u>Annual Budget</u>	<u>\$ Over/(Under) Budget</u>
56000 • CONSERVATION & DEVELOPMENT				
56706 • High Speed Broadband	0.00	0.00	3,816,000.00	-3,816,000.00
BIKE TRAIL				
56704 • BIKE TRAIL EXPENSE	0.00	500.00	0.00	500.00
Total BIKE TRAIL	0.00	500.00	0.00	500.00
OTHER CONSERV & DEVELOPMNT				
56705 • AIS LAKE FUND	22,564.50	22,564.50	33,000.00	-10,435.50
Total OTHER CONSERV & DEVELOPMNT	22,564.50	22,564.50	33,000.00	-10,435.50
ROOM TAX EXPENSES				
56701 • ECO DEV-NEW BUSINESSES WKGRP/BD	0.00	0.00	15,100.00	-15,100.00
56700 • ECONOMIC DEV - ADVERTISING	0.00	0.00	3,000.00	-3,000.00
56702 • ROOM TAX PAID TO CHAMBER	0.00	0.00	214,072.00	-214,072.00
Total ROOM TAX EXPENSES	0.00	0.00	232,172.00	-232,172.00
Total 56000 • CONSERVATION & DEVELOPMENT	22,564.50	23,064.50	4,081,172.00	-4,058,107.50
58000 • DEBT SERVICE				
58099 • PRINCIPAL	535,000.00	535,000.00	639,217.00	-104,217.00
58210 • INTEREST	116,259.60	116,259.60	258,454.00	-142,194.40
Total 58000 • DEBT SERVICE	651,259.60	651,259.60	897,671.00	-246,411.40
59000 • OTHER EXPENDITURES				
59902 • BANK SERVICE CHARGES	389.01	1,258.55	5,000.00	-3,741.45
Total 59000 • OTHER EXPENDITURES	389.01	1,258.55	5,000.00	-3,741.45
Total Expense	1,020,858.55	1,146,586.50	6,823,397.00	-5,676,810.50
Net Ordinary Income	-2,125,696.67	513,877.61	0.00	513,877.61
Other Income/Expense				
Other Income				
70000 • BJ VOLUNTEER FIRE DEPT				
70100 • FIRE DEPT. DONATIONS	70.00	8,849.00	0.00	8,849.00
71900 • MISCELLANEOUS EXPENSE	-2,681.15	-2,847.83	0.00	-2,847.83
Total 70000 • BJ VOLUNTEER FIRE DEPT	-2,611.15	6,001.17	0.00	6,001.17
Total Other Income	-2,611.15	6,001.17	0.00	6,001.17
Net Other Income	-2,611.15	6,001.17	0.00	6,001.17
Net Income	<u>\$ -2,128,307.82</u>	<u>\$ 519,878.78</u>	<u>\$ 0.00</u>	<u>\$ 519,878.78</u>

MEMORANDUM OF UNDERSTANDING

Between the Town of Boulder Junction and the Town of Manitowish Waters Regarding Shared Law Enforcement Jurisdiction

I. Purpose

This Memorandum of Understanding (MOU) establishes a cooperative agreement between the Town of Manitowish Waters and the Town of Boulder Junction regarding the enforcement of boating regulations on Island Lake and Clear Lake, both of which are part of the Manitowish Chain of Lakes.

II. Background

The Town of Manitowish Waters operates a boat patrol unit (MWBP) dedicated to ensuring the safety and compliance of boating activities on the lakes of the Manitowish Chain. Recognizing the need for effective law enforcement and the promotion of safe boating practices across shared water bodies, both towns wish to collaborate in patrolling and regulating boating activities on Island Lake and Clear Lake.

III. Responsibilities

1. Town of Manitowish Waters:

- The Manitowish Waters Boat Patrol Unit may patrol the waters of Island Lake and Clear Lake as part of their regular patrol area. MWBP officers shall exercise the same on-water law enforcement authority within the shared waters of Island Lake and Clear Lake as they do on other lakes of the Manitowish Chain.

- Patrol activities and boating contacts may include but not limited to vessel safety and equipment inspections, sobriety checks, response to emergency or distress calls, and enforcement of state boating laws and local ordinances.

- The unit is authorized to enforce state statutes pursuant to watercraft, boating safety, or navigational regulations as well as both towns' municipal ordinances. Enforcement actions authorized include verbal warnings, written warnings, issuing citations for violations as well as arrest authority.

- MWBP Officers shall hold required law enforcement officer certification and annual qualifications.

- MWBP Administrator will provide upon written request annual patrol/activity reports to the town board of Boulder Junction summarizing patrol hours, stops, warnings, citations, arrests, and incidents in shared waters.

- Arrests, Citations, and Evidence:

Arrests made by MWBP officers will follow Town of Manitowish Waters policies and state law. Suspect custody, processing, as well as evidence handling and preservation to be conducted as per standard procedures and policy. Citation and written warning issuance to be conducted and records maintained as per MWBP policy.

2. Town of Boulder Junction:

- The Town of Boulder Junction hereby grants permission for the Manitowish Waters Boat Patrol Unit to operate in a law enforcement capacity on the waters of Island Lake and Clear Lake that fall within the township of Boulder Junction.

- Boulder Junction will cooperate by providing information regarding local boating ordinances to both the Manitowish Waters Boat Patrol Unit as well as to the Manitowish Waters town board.

IV. Duration

This MOU shall be effective from the date signed by representatives of both parties and shall remain in effect until either party provides a written notice of termination to the other party at least 30 days in advance.

V. Amendments

Any modifications or amendments to this MOU must be made in writing and agreed upon by both parties.

VI. Miscellaneous

- This MOU represents the entire understanding between the parties regarding the subject matter herein and supersedes any prior agreements, both oral and written.
- This MOU shall be binding upon the parties and their respective successors and assigns.
- This MOU shall be governed by and construed in accordance with the laws of the State of Wisconsin.

VII. Signatures

The undersigned hereby agree to the terms of this Memorandum of Understanding.

For the Town of Manitowish Waters:

[Name] _____

[Title] _____

Date: _____

For the Town of Boulder Junction:

[Name] _____

[Title] _____

Date: _____



SPIELBAUER FIREWORKS CO., INC.

DISTRIBUTORS & EXHIBITORS

WISCONSIN'S OLDEST EXHIBITION FIREWORKS CO.

Office: 1976 Lane Road
Green Bay, WI 54311

Factory & Warehouses: Bellevue

Telephone 1-920-336-0446

Fax 1-920-336-1214

Boulder Junction, WI

Contract entered onto this 14th day of April A.D., 2026 by and between Spielbauer Fireworks Co., Inc. party of the first part, and Town of Boulder Junction.

Authorized Agent: Dennis Reuss.

Party of the first part, agrees to furnish party of the second part Fireworks per program submitted, said display to be given on the evening of July 4th 2026 weather permitting. It should be understood that should inclement weather prevent the giving of said display on date herein mentioned, the program will be given on the next clear night falling during the above week, for the additional sum of four hundred dollars, to cover auxiliary costs suffered by party of the first part. If said display is not rescheduled, a cancellation fee of 20% of the contract price shall be charged.

Party of the second part agrees to furnish party of the first part sufficient space for the proper giving of said display. A certificate of insurance will be provided for the display. All individuals/entities listed on the certificate of insurance will be deemed an additional insured per this contract.

The party of the first part agrees that proper protection for the benefit of spectators will be covered by bodily injury and property damage insurance at the time of display, automobiles excluded. It is further agreed and understood that the party of the second part is to pay the party of the first part the sum of \$12,000.00 same to be paid \$2,000.00 Due with signed contract and the balance due after display has been shot.

The parties hereto do mutually and severally guarantee the terms, conditions, and payments of this contract, their articles to be upon the parties themselves, their heirs, executors, administrators and assigns.

IN WITNESS WHEREOF we set our hands and seals in duplicate hereof this 14th day of April, A.D., 2026.

WITNESSES:

ACCEPTED BY _____

(Official in Charge)


Spielbauer Fireworks Co., Inc. REP

REMARKS:



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/14/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Acrisure Great Lakes Partners Insurance Services 223 West Grand River Ave #1 Howell MI 48843	CONTACT NAME:	
	PHONE (A/C, No, Ext): 216-658-7100	FAX (A/C, No): 216-658-7101
INSURED Spielbauer Fireworks Co., Inc. 1976 Lane Road Green Bay WI 54311	E-MAIL ADDRESS: info@brittongallagher.com	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Palomar Excess and Surplus Insurance Company	
	INSURER B: Continental Indemnity Company	
	INSURER C: HDI Global Specialty SE	
	INSURER D:	
INSURER E:		
INSURER F:		

COVERAGES**CERTIFICATE NUMBER:** 921897769**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PROJECT ☐ LOC OTHER:	Y Y	AESPLMR-GL-26-00112	4/1/2026	4/1/2027	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$500,000 MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 \$
B	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY	Y Y	BESCRMNW1011601_171382_01	4/1/2026	4/1/2027	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	☐ UMBRELLA LIAB ☒ OCCUR ☒ EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$		25QS1783	4/1/2026	4/1/2027	EACH OCCURRENCE \$4,000,000 AGGREGATE \$4,000,000 \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N ☐ N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Additional Insured extension of coverage is provided by above referenced liability policies where required by written agreement.

DISPLAY DATE: 7/4/2026

RAIN DATE: TBD

LOCATION: West of Airport Landing Strip

ADDITIONAL INSUREDS: Boulder Junction and its officials

Number: 054

CERTIFICATE HOLDER**CANCELLATION**

Town of Boulder Junction
5386 Park Street
Boulder Junction WI 54512

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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FOR EMERGENCY RESPONSE INFORMATION CALL CHEMTEL
1-800-255-3924 (N.A.) +01 813 248 0585 (INTL.) CHEMTEL CONTRACT NO. MIS0005871

SPIELBAUER FIREWORKS CO., INC.

FEL# 3-WI-009-51-5A-00049

DISTRIBUTOR & EXHIBITORS

WISCONSIN'S OLDEST EXHIBITION FIREWORKS CO.

Office:

FEL#: 3-WI-009-51-5A-00049

Fireworks For All
Occasions

1976 Lane Road
Green Bay, WI 54311

Factory & Warehouses:

Bellevue

Racks _____

Mortars _____

Cartons _____

Sold To Town of Boulder Junction

Ship To Attn: Dennis Reuss

Boulder Junction WI 54512

Ship Info Display

Packed & Magazined _____

Acquisition Date _____

Display Date 7/4/2026

Terms Cash Due \$12,000.00

N.E.M = 196 lbs

Qty	Product Name	Part #	HC	HM	EX #	D/S Cd
	Fireworks - 1.3G UN0335					

Additional Special Break Shells

3 inch

☐	144	Assorted Import Special Break Shell - Sunny	3S-VAS103	1.3G	☒	2002120 200	10-12-25
	12	Flash Salute (cylindrical) - Sunny	3S-L101F	1.3G	☒	2002060 119	4-14-22

Total 156

4 inch

	50	Assorted Import Special Break Shell - Sunny	4S-10AS104- AB	1.3G	☒	2012110 996, 2019082 122, 2013040 521, 2013080 445,2013 090217	10-12-25
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Total 50

5 inch

	28	Assorted Import Chrysanthemum & Peony Shell w/ Rising Tail - Lidu	5L-LD9051A- BC	1.3G	☒	2001020 097	6-1-25
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Total 28

Midlevel Display

☐	1	210 Shot Fan Red & Blue To Silver Crossette Box (13 sec.) - Lidu	L-LDA236	1.3G	☒	2002040 093	7-1-24
☐	1	80 Shot Fan Silver Lion To Color Crackling Chrysanthemum Box (30 sec.) - Lidu	L-LDA192	1.3G	☒	2002040 093	6-1-25
☐	1	150 Shot Fan Three Times & Five Times New Color Crossette Box (22 sec.) - Lidu	L-LDA325	1.3G	☒	2002040 093	6-1-25
☐	1	2.5 inch 25 Shot Brocade Crown Box (30 sec.) - Lidu	L-LDD241	1.3G	☒	2002040 097	6-1-25
☐	1	300 Shot Fan Silver Glittering Crackling Crossette Box (40 sec.) - Lidu	L-LDA127	1.3G	☒	2002040 093	6-1-25
☐	1	100 Shot Vertical Silver Blink To Green Blink To Blue To Chrysanthemum Willow Box (40 sec.) - Crown Burn	CP-CP030-100	1.3G	☒	2019082 662	10/1/202 4

SPIELBAUER FIREWORKS CO., INC.

Town of Boulder Junction

Qty	Product Name	Part #	HC	HM	EX #	D/S Cd
Grand Finale						
☐ 5	2.5 inch 10 Shot Import Color & Glitter Finale - Bulk - Sunny	2.5S-CF	1.3G	X	2013030-954	10-12-25
☐ 4	2.5 inch 10 Shot Import Titanium Report w/ Rising Tail Finale - Bulk - Sunny	2.5S-RF	1.3G	X	2013030-954	10-12-25
☐ 3	3 inch 10 Shot Import Titanium Report w/ Rising Silver Tail Finale - Bulk - Sunny	3s-F101R	1.3G	X	2012090-565	10-12-25
3	3 inch 10 Shot Import Color & Glitter Finale - Bulk - Lidu	3L-LD9031N-C	1.3G	X	2002040-090	6-1-25

Permit for the Display of Fireworks for Entertainment Purposes

State Laws Chapter 167.10 (3) allow a permit for the Display of Fireworks to be issued from the mayor of a city, president of a village, chairman of the town , or a person designated by the mayor of the city, president of a village, or chairman of the town, in which the use is to occur.

Municipality Town of Boulder Junction State WI Date _____

TO WHOM IT MAY CONCERN:

Application having been made in accordance with laws of the State of Wisconsin this permit is issued to:

Permit Holder: Town of Boulder Junction

Address: 5386 Park Street, Boulder Junction, WI 54512

Date Fireworks can be purchased on or after: April 1 2026

Kind and Quantity of Fireworks: _____ (Attached) _____

Date of Display: 7/4/2026 Location of Display: on the water next to the Airport (Boulder lake)

Other Special Conditions: _____

Spielbauer Fireworks Co. Inc.

1976 Lane Road

Greenbay, Wisconsin 54311

Signature of Officer Issuing Permit

By _____

Title of Office of Issuing Officer

Boulder Junction Winter Park Improvement Campaign

April 2026

Henry Royer and Steve Weber

Campaign Overview

Boulder Junction's Winter Park has become one of the community's most valued assets. What began as a modest winter recreation area has grown into a destination that brings people together, supports local businesses, and reflects the character of Boulder Junction. Increased visitation and strong community engagement have confirmed that this park is not only successful, but worth continued investment.

The Town of Boulder Junction, in partnership with the Wisconsin Department of Natural Resources (DNR), has developed a long-term vision to expand Winter Park into a unique destination. While that broader vision will unfold over time, the next step is clear, strengthening the core infrastructure so the park can support current demand and future growth.

This campaign focuses on a defined set of improvements that are practical, necessary, and achievable in the near term.

Why This Investment Is Needed

The success of Winter Park has outpaced the original infrastructure. Many of the current solutions were intentionally temporary, designed to get the park operational and allow the community to learn what works.

That approach has paid off. We now have a clear understanding of how the park is used, where improvements are needed, and what will have the greatest impact.

The next phase is about moving from temporary to permanent, from functional to well-designed, and from adequate to sustainable.

Campaign Priorities

Heated Pit Toilets

A permanent, winter-capable restroom facility is one of the most important needs in the park. Heated pit toilets will provide reliable service during winter conditions, improve sanitation, and align with approved DNR facility standards. This is a foundational improvement that supports all other park activities.

Winter Park Campaign

Pavilion Improvements

The pavilion has naturally become the central gathering space within Winter Park, but it was not originally designed for its current level of use. Planned upgrades will improve structure, lighting, and functionality, and enhance the serving and utility areas. These changes will allow the pavilion to better support events, warming activities, and day-to-day use.

Permanent Benches

The current benches, generously provided by the Boulder Junction Lion's Club, have served as an effective short-term solution. Their contribution has been meaningful and appreciated. As the park continues to grow, permanent seating is needed. This campaign includes the purchase and installation of twenty durable, weather-resistant benches placed throughout the park to support rest, gathering, and observation.

Signage and Wayfinding

As Winter Park has expanded, too has the need for clear navigation and organization. A comprehensive signage system will improve both safety and visitor experience. This includes permanent Glide trail signage and clear directional signage connecting the parking area, warming hut, pavilion, sledding hill, ice rink, and skating ribbon.

Well Rehabilitation

During the winter of 2025/26, the crew observed that sand was coming from the well and accumulating in the water tank. At the same time the pressure tank and switch began seeking pressure with the pump alternating on and off to stay within the operating limits of the well. These funds would be used to repair the well prior to the 2026/27 season.

Project Budget Summary

A detailed cost estimate has been developed for the improvements outlined in this campaign. The budget reflects current pricing, anticipated installation costs, and appropriate contingency for a project of this nature (Table 1).

Winter Park Campaign

Table 1. Estimate for Improvements

Project Component	Estimated Cost
Heated Pit Toilets	\$45,000
Pavilion Improvements	\$40,000
Benches/Picnic Tables (20)	\$10,000
Signage and Wayfinding	\$5,000
Contingency (10%)	\$10,000
Total Project Cost	\$110,000

Connection to the Long-Term Vision

These improvements are not isolated or one-time upgrades. They are intentional, foundational elements that support the Town's broader vision of transforming Winter Park into a true four-season recreational destination.

The long-term plan envisions a park that serves residents and visitors year-round while remaining consistent with the natural character of the Northern Highland-American Legion State Forest. To achieve that vision, it is essential to first establish strong, reliable core infrastructure.

Each investment in this campaign plays a direct role in moving that vision forward. It allows the park to support increased visitation without placing strain on existing resources, improves safety and accessibility through better facilities and clearer navigation, enhances the overall user experience by creating a more welcoming and organized environment, and prepares the park for future phases of development by putting the right infrastructure in place now rather than retrofitting later.

These improvements also align directly with the Winter Park master plan that has been submitted to the Wisconsin Department of Natural Resources as part of the ongoing Land Use Agreement process. Advancing these projects demonstrates the Town's commitment to responsible, thoughtful development and strengthens its partnership with the DNR as this vision continues to move forward.

Funding Approach

Winter Park Campaign

The success of this campaign will be built on a diversified and disciplined funding strategy, consistent with how Boulder Junction has successfully delivered past community projects. Funding will be pursued through a combination of community fundraising, private donations and sponsorships, grants and public funding opportunities, partnerships with local organizations, and targeted support from the Town of Boulder Junction. Community fundraising will engage both full-time and seasonal residents who have a strong connection to Boulder Junction. Private donations and sponsorships will provide opportunities for individuals, families, and businesses to directly support specific improvements and leave a lasting impact. Grants will be pursued through state, regional, and outdoor recreation programs that align with the goals of this project, while local partnerships will help expand both reach and participation.

In addition, the campaign will include a formal request from the Town Board to allocate a portion of Room Tax proceeds to this effort. It is proposed that up to 20 percent of the total project cost be supported through Room Tax funding, recognizing the direct relationship between Winter Park improvements and increased tourism activity and overnight visitation. A key component of this effort will be the role of the Boulder Junction Community Foundation, which will provide a trusted and transparent structure for managing contributions. Through the Foundation, donors can be confident that funds are properly stewarded, clearly tracked, and directed toward their intended purpose.

This multi-layered approach ensures that the financial responsibility is shared, aligns public investment with tourism-driven benefits, and positions the campaign for successful completion.

Community Impact

Investment in Winter Park delivers meaningful benefits that extend well beyond the park itself. This is not simply a recreation project; it is a community development initiative with measurable and lasting impact.

Increased visitor traffic directly supports local businesses, particularly during the winter season, helping to strengthen and stabilize the local economy. Improved facilities enhance the experience for residents and families, providing a safe, accessible, and enjoyable environment that encourages regular use and deeper community connection.

Thoughtful and well-executed development reinforces Boulder Junction's identity as a destination community that values quality, stewardship, and outdoor recreation. At the

Winter Park Campaign

same time, strategic investment in permanent infrastructure ensures long-term sustainability, reducing reliance on temporary solutions and minimizing future maintenance challenges.

This work reflects a broader commitment to building for the future, applying what has been learned, investing wisely, and continuing to raise the standard of what the park can offer.

Moving Forward

Boulder Junction has already demonstrated what is possible when vision is matched with action. The development of Winter Park to this point has been driven by volunteerism, community support, and a willingness to move forward even when conditions were not perfect.

This campaign represents the next step, more refined, more intentional, and grounded in the experience gained over the past several seasons.

The needs are clear. The solutions are practical. The path forward is well understood. By investing in these improvements now, Boulder Junction ensures that Winter Park continues to grow as a place where people gather, families connect, and visitors return year after year. It positions the park to meet today's expectations while preparing for tomorrow's opportunities, building not just for the present, but for generations to come.

07 May 2026

Dennis Reuss
Dylan Schutt
Laura Birch

Subject: 2026 Road Improvement Project Bid Requests

At the May 7th 2026 Road Committee Meeting, the road committee reviewed and discussed road improvement projects requiring completion in 2026.

The Road Committee unanimously approved the following list of roads to be improved in 2026. All roads will received a maintenance coat of chip seal and a fog sealant and would be completed in calendar year 2026.

2026 ROAD COMMITTEE PROPOSAL		
	MILES	SURFACE TYPE
BLUE BERRY LA.	0.25	CHIP SEAL / FOG
CENTER ST.	0.3	CHIP SEAL / FOG
WOOL LAKE (TO CURVE)	0.75	CHIP SEAL / FOG
KERN LA.	1.14	CHIP SEAL / FOG
SUNSET LA.	0.39	CHIP SEAL / FOG
TROUT LA.	0.14	CHIP SEAL / FOG
EVERGREEN LA.	1.99	CHIP SEAL / FOG
GRAHL LA.	0.43	CHIP SEAL / FOG
PLATINUM LA.	0.23	CHIP SEAL / FOG
CONCORA RD.	0.8	CHIP SEAL / FOG
STILOSKI LA.	0.37	CHIP SEAL / FOG
FALLON RD.	2.08	CHIP SEAL / FOG
CLEAR VIEW DR.	0.34	CHIP SEAL / FOG
RINTLEMAN RD.	0.6	CHIP SEAL / FOG
POINTE LA.	0.25	CHIP SEAL / FOG
TOWN RD. 119	0.14	CHIP SEAL / FOG
	CHIP SEAL	10.2
CHIP SEAL & FOG	BUDGET \$26,000 PER MILE	

The Road Committee requests your approval for creation and submission of bids for the maintenance work as outlined above.

Respectfully submitted on behalf of the Boulder Junction Road Committee, Greg Van Grinsven