

GENERAL FUND
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019

	2017	2017	2018	2019
	Estimate	Budget	Budget	Budget
Revenues				
Taxes				
Property Taxes	3,797,179	3,797,179	3,733,017	3,683,196
Forest Crop Tax	300	300	200	200
Managed Forest Lands	30,000	30,000	35,000	40,000
Sales Tax Revenue	450,000	450,000	550,000	550,000
Sales Tax Retained	120	120	120	120
Register of Deeds-Real Estate Transfer Fees	18,000	18,000	18,000	18,000
Interest on Taxes	140,000	140,000	120,000	120,000
Payment In Lieu of Taxes	0	0	0	0
Total Taxes	4,435,599	4,435,599	4,456,337	4,411,516
Intergovernmental Revenues				
Indirect Cost Reimbursement	19,644	19,644	19,715	28,869
Shared Taxes	131,865	131,865	131,728	131,485
Exempt Computer Aid	3,031	3,031	3,353	3,353
Library/WVLS				105,381
UW-Extension				1,000
Clerk of Courts	42,500	42,500	42,500	42,500
DA State Reimbursement Fees	0	0	4,000	4,500
Indigent Counsel Reimbursement	5,000	5,000	5,000	7,700
Victim-Witness Coordinator Grant	20,134	20,134	19,500	17,000
Sheriff's Department	669,710	669,710	671,062	852,398
Hazardous Materials	0	0	0	50,000
Emergency Government	41,800	41,800	41,800	31,800
Recycling	81,600	81,600	81,600	81,600
Recreation Officer	0	0	0	67,500
Child Support	219,798	219,798	215,682	215,500
Veterans Service Officer	8,500	8,500	8,500	8,500
ATV Trail Maintenance	247,776	247,776	45,766	45,776
ATV Trail Development	0	0	0	97,500
Snowmobile Trail Maintenance & Patrol	110,148	110,148	101,448	121,737
Fish & Game Projects	4,174	4,174	3,391	3,600
Forestry	107,202	107,202	97,250	98,474
Land Conservation	90,682	90,682	102,881	116,832
DNR/PILT from Towns	5,000	5,000	5,000	5,000
Land Records Grant	129,168	129,168	125,000	125,000
Good Neighbor Authority	7,430	7,430	5,995	0
Forestry Project Loan	500,000	500,000	500,000	500,000
Total Intergovernmental	2,445,162	2,445,162	2,231,171	2,763,005
Licenses Permits & Fees				
Zoning Fees & Permits	41,700	41,700	43,100	48,400
Forestry Permits	150	150	150	150
LCC Non Metallic Mining Fees	5,000	5,000	8,000	8,000
Total Licenses and Permits	46,850	46,850	51,250	56,550
Fines, Forfeitures & Penalties				
Fines, Forfeitures and Fees	120,000	120,000	125,000	125,000
Total Forfeitures & Penalties	120,000	120,000	125,000	125,000

Public Charges for Services

Land Records	14,000	14,000	15,000	15,000
Register of Deeds	50,000	50,000	50,000	50,000
Court Commissioner	2,000	2,000	2,000	2,000
GAL Fees	10,000	10,000	5,000	4,000
Stumpage Due	200,000	200,000	200,000	200,000
Copy Machine	3,200	3,200	1,700	1,700
County Clerk	850	850	850	1,000
Victim Witness				3,100
County Treasurer	6,000	6,000	5,000	5,000
Sale of Plat Books	3,500	3,500	1,600	5,000
Sheriff	15,000	15,000	15,000	15,000
Jail Fees	447,200	447,200	483,700	496,200
Jail Assessment	35,000	35,000	50,000	50,000
Judge/Reg Probate Fees	0	0	0	4,500
Child Support	2,980	2,980	2,830	2,380
County Park Revenues	103,800	103,800	100,200	100,200
County Fair	8,000	8,000	0	1,000
Forestry	200	200	50	50
Advertising	0	0	0	0
Law Library	1,500	1,500	1,500	1,136
Total Public Charges for Services	903,230	903,230	934,430	957,266

Intergovernmental Charges for Services

Board of Prisoners	100,000	100,000	72,000	13,000
School Liaison	82,338	82,338	80,000	70,000
Family Court Commissioner	12,000	12,000	13,000	8,000
Election Fees	4,300	4,300	4,450	4,450
Clerk of Court Reimbursement	500	500	500	500
Total Intergovernmental Charges for Services	199,138	199,138	169,950	95,950

Miscellaneous

Interest on Investments	50,000	50,000	60,000	70,000
Rental Income	72,400	72,400	74,270	89,441
Donations	3,600	3,600	4,600	3,600
GIS Public Fees	0	0	0	300
Sale of materials	300	300	2,300	2,300
Insurance Recoveries	10,000	10,000	35,000	102,000
Miscellaneous	2,449	2,449	3,899	17,350
Sheriff	4,000	4,000	4,000	2,500
Tax Deeds	15,000	15,000	15,000	60,000
Applied Fund Balance	0	0	0	368,662
Total Miscellaneous Revenues	157,749	157,749	199,069	716,153

Total Revenues

8,307,728	8,307,728	8,167,207	9,125,440
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TOTAL GENERAL FUND BUDGET

2017 Levy	3,797,179
2018 Levy	3,733,017
2019 Proposed Levy	3,683,196
2017 Tax Rate	3.50
2018 Tax Rate	3.35
2019 Proposed Tax Rate	3.18

GENERAL FUND
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019

	2017	2017	2018	2019
	Estimate	Budget	Budget	Budget
Expenditures				
General Government				
County Board	54,193	54,193	61,578	63,496
Clerk of Courts	228,682	228,682	228,081	219,105
Medical Examiner	40,000	40,000	40,000	40,000
Court Commissioner	1,000	1,000	1,000	1,000
District Attorney	160,858	160,858	155,199	159,165
Family Court Commissioner	33,824	33,824	27,745	20,519
Family Court Mediation	2,000	2,000	2,500	2,500
Register of Probate/Judge	102,301	102,301	112,675	120,467
Victim-Witness Program	27,211	27,211	33,232	39,097
Corporation Counsel	87,100	87,100	97,809	97,350
Guardian Ad Liem	22,000	22,000	25,500	25,500
Indigent Counsel Fees	10,000	10,000	10,000	11,000
Law Library	2,000	2,000	2,000	2,000
Copy Machine	1,600	1,600	1,400	1,400
County Clerk	198,754	198,754	220,185	210,146
Elections	15,720	15,720	30,320	14,920
Postage Machine	1,980	1,980	1,950	1,950
County Treasurer	147,495	147,495	156,347	163,030
Section 125	1,650	1,650	0	0
Special Accounting and Auditing	52,835	52,835	58,135	50,835
Courthouse Maintenance	173,017	173,017	210,585	266,270
Courthouse Repairs	12,864	12,864	13,400	23,750
Tax Deed Expense	52,650	52,650	40,600	40,400
County Land Records	162,793	162,793	140,300	140,300
Register of Deeds	112,628	112,628	109,241	115,962
Property and Liability Insurance	119,928	119,928	130,505	135,306
Information Technology Support	87,500	87,500	70,000	82,280
Plat books and Directories	210	210	120	9,895
Contingency	651	651	19,896	0
Miscellaneous	600	600	0	0
Transfer	0	0	0	0
Total General Government	1,914,044	1,914,044	2,000,303	2,057,643
Public Safety				
911 Service	15,000	15,000	15,000	16,000
Sheriff	1,995,880	1,995,880	1,911,631	2,100,047
Jail	1,810,988	1,810,988	1,927,654	2,054,950
Emergency Government	39,615	39,615	38,737	41,951
Fire Suppression	155	155	200	250
Hazardous Materials	12,000	12,000	12,000	10,000
All Hazard Mitigation	0	0	0	40,000
Recreation Patrol	87,556	87,556	83,744	91,785
Total Public Safety	3,961,194	3,961,194	3,988,966	4,354,983

Public Works

Recycling	82,193	82,193	80,845	74,245
Total Public Works	82,193	82,193	80,845	74,245

Health & Human Services

Mental Health Clinic	418,268	418,268	401,676	418,268
Child Support	301,080	301,080	286,883	282,825
Veterans Relief	1,000	1,000	1,000	1,000
Veterans Service Office	88,751	88,751	85,135	85,749
Total Health & Human Services	809,099	809,099	774,694	787,842

Culture & Recreation

County Library	104,000	104,000	104,000	104,000
Wisconsin Valley Library Services	1,381	1,381	1,381	1,381
County Fair	9,150	9,150	7,400	9,910
County Park	75,259	75,259	90,983	88,719
Snowmobile Trails	110,148	110,148	101,448	121,737
ATV Trails	247,776	247,776	45,766	140,963
UW Extension	79,720	79,720	80,170	79,750
Off Road Vehicle Park	0	0	0	0
Total Culture & Recreation	627,434	627,434	431,148	546,460

Conservation & Development

Economic Development	17,500	17,500	17,500	16,000
Advertising and Promotion	14,456	14,456	16,602	13,602
Fish & Game	4,174	4,174	3,391	3,600
Forestry	762,949	762,949	740,309	733,541
Land Conservation	137,730	137,730	130,532	157,925
North Central Regional Planning	9,916	9,916	9,998	10,173
Zoning	74,420	74,420	80,300	95,119
Total Conservation & Development	1,021,145	1,021,145	998,632	1,029,960

Capital Outlay

Forestry Land Purchase	0	0	0	0
Sheriff	0	0	0	0
Jail	0	0	0	0
Transfer to Road				274,307
Total Capital Outlay	0	0	0	274,307

Total Expenditures

8,415,109	8,415,109	8,274,588	9,125,440
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**HEALTH DEPARTMENT
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019**

	2017	2017	2018	2019
	Estimate	Budget	Budget	Budget
Revenues				
Taxes				
Property Taxes-Public Health	185,377	185,377	204,725	212,444
Total Taxes	185,377	185,377	204,725	212,444
Intergovernmental				
MCH	8,262	8,262	7,400	7,400
Prevention	4,500	4,500	4,500	5,500
WIC	66,000	66,000	63,000	60,400
Immunizations	6,200	6,200	6,200	5,600
Lead Program	1,916	1,916	1,906	1,906
Fluoride #1	1,007	1,007	1,007	1,007
Fluoride #2	868	868	868	868
Snap-Ed	7,875	7,875	8,000	8,100
PH Preparedness CDC (BIO T)	30,000	30,000	32,000	33,000
PFS	0	0	7,928	8,050
Communicable Disease	0	0	0	2,900
Total Intergovernmental	126,628	126,628	132,809	134,731
Public Charges for Services				
Public Health Donations	500	500	500	500
Public Health Vaccine Revenue	15,000	15,000	15,000	15,000
Lifeline Patient Revenue	18,000	18,000	18,000	18,000
Total Public Charges for Services	33,500	33,500	33,500	33,500
Miscellaneous Revenue				
Potawatomi Prevention Grant	0	0	0	0
Public Health Miscellaneous	6,500	6,500	6,500	6,500
WCA Wellness Grant	0	0	0	0
Community Grant & Program Revenue	6,000	6,000	6,000	6,000
Total Miscellaneous Revenue	12,500	12,500	12,500	12,500
Total Revenues	358,005	358,005	383,534	393,175

TOTAL HEALTH DEPARTMENT BUDGET

2017 Levy	185,377
2018 Levy	204,725
2019 Proposed Levy	212,444
2017 Tax Rate	0.17
2018 Tax Rate	0.18
2019 Proposed Tax Rate	0.18

**HEALTH DEPARTMENT
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019**

	2017	2017	2018	2019
	Estimate	Budget	Budget	Budget
Expenditures				
Health & Human Services				
Public Health	213,377	213,377	227,694	237,527
MCH	8,262	8,262	8,014	7,589
Prevention	4,500	4,500	4,500	5,561
Lifeline	18,000	18,000	18,000	18,322
WIC	66,000	66,000	64,498	61,678
Immunizations	6,200	6,200	6,874	5,593
Lead Program	1,916	1,916	1,906	2,004
Fluoride #1	1,007	1,007	1,007	1,007
Fluoride #2	868	868	868	868
PH Preparedness CDC (BIO T)	30,000	30,000	34,244	33,515
Snap-Ed	7,875	7,875	8,000	8,100
PFS	0	0	7,929	8,511
Communicable Disease	0	0	0	2,900
HRA Administration	0	0	0	0
Health Dept-Transfers	0	0	0	0
Total Health & Human Service	358,005	358,005	383,534	393,175
Total Expenditures	358,005	358,005	383,534	393,175

**SOCIAL SERVICES
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019**

	2017	2017	2018	2019
	Estimate	Budget	Budget	Budget
Revenues				
Taxes				
Property Taxes-Social Services	295,495	295,495	358,571	402,050
Total Taxes	295,495	295,495	358,571	402,050
Intergovernmental				
Administration	0	0	0	0
Services	0	0	0	0
Income Maintenance	106,891	106,891	106,891	106,891
Support & Overhead	0	0	0	0
SCH	0	0	0	0
COP	62,000	62,000	0	0
CIP	189,000	189,000	0	0
COP-Waiver	101,800	101,800	0	0
Elder Abuse	9,900	9,900	9,900	9,900
Child Care Program	32,000	32,000	32,000	1,687
Kinship Care Assessment	2,545	2,545	2,358	2,518
Kinship Care Benefit	27,294	27,294	29,280	36,269
Safe & Stable Families	33,310	33,310	33,310	33,310
Youth Aids	61,971	61,971	65,000	104,804
AODA	1,624	1,624	1,128	520
Community Intervention	2,190	2,190	2,190	0

Foster Care	25,000	25,000	12,000	26,234
WI Home Energy WHEAP	29,196	29,196	30,894	35,875
Youth Individual Living	960	960	0	0
Medical Assistance	48,000	48,000	0	0
Basic Co Allocation	310,000	310,000	291,000	329,144
State/County Match	0	0	0	0
ADRC Expansion Grant	345,696	345,696	0	0
DHFS A/R Closeout	0	0	0	0
A Walsh Child Protection	100	100	100	0
CIP II-Community Relocation	42,100	42,100	0	0
CIP II-Diversions	105,330	105,330	0	0
DCF-Division of Children & Families	0	0	0	0
CST Coordinator	60,000	60,000	60,000	60,000
Total Intergovernmental	1,596,907	1,596,907	676,051	747,152

Miscellaneous Revenue

Transfer	0	0	0	0
Total Miscellaneous Revenue	0	0	0	0

Total Revenues

1,892,402	1,892,402	1,034,622	1,149,202
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TOTAL SOCIAL SERVICES BUDGET

2017 Levy	295,495
2018 Levy	358,571
2019 Proposed Levy	402,050
2017 Tax Rate	0.22
2018 Tax Rate	0.27
2019 Proposed Tax Rate	0.35

**SOCIAL SERVICES
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019**

2017	2017	2018	2019
Estimate	Budget	Budget	Budget

Expenditures

Health & Human Services

Administration	102,226	102,226	130,347	151,067
Services	18,292	18,292	20,323	13,233
Income Maintenance	101,321	101,321	100,349	102,884
Support & Overhead	71,808	71,808	78,667	90,893
COP	46,400	46,400	0	0
CIP	119,750	119,750	0	0
COP-Waiver	59,500	59,500	0	0
Supportive Home Care	15,000	15,000	15,000	15,000
Elder Abuse	9,900	9,900	9,900	9,900
Child Care Program	20,777	20,777	19,798	1,197
Kinship Care Assessment	2,545	2,545	2,358	594
Kinship Care Benefit	27,294	27,294	29,280	36,269
Safe & Stable Families	33,310	33,310	33,661	28,390
Youth Aids	200,000	200,000	200,000	266,740
AODA	1,624	1,624	1,128	520
Community Intervention	2,190	2,190	2,190	0

Foster Care	131,000	131,000	130,000	130,000
WI Home Energy WHEAP	29,196	29,196	30,894	35,875
Youth Individual Living	1,196	1,196	0	0
Medical Assistance	40,966	40,966	0	0
Basic County Allocation	0	0	0	0
State/County Match	0	0	0	0
ADRC Expansion	345,696	345,696	0	0
A Walsh Child Protection	100	100	100	0
CIP II-Community Relocation	29,700	29,700	0	0
CIP II-Diversion	69,445	69,445	0	0
LTS Cost Center	215,171	215,171	0	0
DCF-Division of Children & Families	149,125	149,125	182,929	203,842
CST Coordinator	48,870	48,870	47,698	62,798
Total Health & Human Service	1,892,402	1,892,402	1,034,622	1,149,202
Total Expenditures	1,892,402	1,892,402	1,034,622	1,149,202

**COMMISSION ON AGING
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019**

	2017	2017	2018	2019
	Estimate	Budget	Budget	Budget
Revenues				
Taxes				
Property Taxes-Commission on Aging	47,882	47,882	70,513	69,370
Total Taxes	47,882	47,882	70,513	69,370
Intergovernmental				
III B-Supportive Services	19,811	19,811	19,811	20,010
III C1 Congregate Meals	59,729	59,729	60,486	60,145
III C2 Homebound Meals	29,091	29,091	21,617	22,025
Benefit Specialist	53,707	53,707	58,387	57,505
III D Prevention Health	1,825	1,825	1,659	1,648
SCS Senior Services	4,541	4,541	4,541	4,541
III E Family Caregiver	6,643	6,643	6,007	5,955
DOT Route	55,604	55,604	56,776	58,138
DOT Medical Escort	13,974	13,974	14,194	14,253
Alzheimers	8,180	8,180	6,661	6,630
Total Intergovernmental	253,105	253,105	250,139	250,850
Public Charges for Services				
III C1 Congregate Meals	30,000	30,000	32,000	32,000
III C2 Homebound Meals	18,000	18,000	20,000	19,000
DOT Route	1,646	1,646	1,646	2,000
DOT Medical Escort	3,000	3,000	3,000	3,000
Total Public Charges for Services	52,646	52,646	56,646	56,000
Miscellaneous Revenue				
III C2-Homebound Misc	1,000	1,000	1,000	1,000
Total Miscellaneous	1,000	1,000	1,000	1,000
Total Revenues	354,633	354,633	378,298	377,220

TOTAL COMMISSION ON AGING BUDGET

2017 Levy	47,882
2018 Levy	70,513
2019 Proposed Levy	69,370
2017 Tax Rate	0.03
2018 Tax Rate	0.04
2019 Proposed Tax Rate	0.06

**COMMISSION ON AGING
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019**

2017	2017	2018	2019
Estimate	Budget	Budget	Budget

Expenditures

Health & Human Services

III B-Supportive Services	24,766	24,766	35,928	50,998
III C1 Congregate Meals	108,713	108,713	111,802	111,360
III C2 Homebound Meals	51,091	51,091	54,605	53,654
Benefit Specialist	57,530	57,530	57,645	57,067
III D Prevention Health	1,825	1,825	1,659	1,648
SCS Senior Services	4,541	4,541	4,541	4,541
III E Family Caregiver	6,643	6,643	6,007	5,955
DOT Route	69,955	69,955	82,095	68,554
DOT Medical Escort	21,389	21,389	17,355	16,813
Alzheimers	8,180	8,180	6,661	6,630
Total Health & Human Service	354,633	354,633	378,298	377,220

Total Expenditures

354,633	354,633	378,298	377,220
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**DEBT SERVICE
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019**

2017	2017	2018	2019
Estimate	Budget	Budget	Budget

Revenues

Taxes

Debt Service	428,313	428,313	402,188	321,143
Total Taxes	428,313	428,313	402,188	321,143

Total Revenues

428,313	428,313	402,188	321,143
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TOTAL DEBT SERVICE BUDGET

2017 Levy	428,313
2018 Levy	402,188
2019 Proposed Levy	321,143
2017 Tax Rate	0.39
2018 Tax Rate	0.36
2019 Proposed Tax Rate	0.28

DEBT SERVICE
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019

	2017	2017	2018	2019
	Estimate	Budget	Budget	Budget
Expenditures				
Principal				
Highway Shop Principal	350,000	350,000	125,000	0
Unfunded Liability Principal	58,912	58,912	266,611	133,877
Interest				
Highway Shop Interest	8,313	8,313	2,188	0
Unfunded Liability Interest	11,088	11,088	8,389	2,528
County Road & Bridges Loan	0	0	0	184,738
Transfer to Highway				
Total Principal & Interest	428,313	428,313	402,188	321,143
Total Expenditures	428,313	428,313	402,188	321,143

CAPITAL PROJECTS
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019

	2017	2017	2018	2019
	Estimate	Budget	Budget	Budget
Revenues				
Transfer in from General Fund				274,307
Fund Balance Applied	0	0	0	184,738
	0	0	0	459,045
	0	0	0	459,045

	2017	2017	2018	2019
	Estimate	Budget	Budget	Budget
Expenditures				
Road Construction	0	0	0	459,045
Total Expenditures	0	0	0	459,045
Total Expenditures	0	0	0	459,045

**HIGHWAY DEPARTMENT
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019**

	2017	2017	2018	2019
	Estimate	Budget	Budget	Budget
Revenues				
Taxes				
Property taxes-Highway	663,328	663,328	660,703	700,000
Total Taxes	663,328	663,328	660,703	700,000
Intergovernmental				
Local Transportation Aid-Projects	0	0	0	0
Local Transportation Aid-Adm Fee	3,000	3,000	3,000	0
Total Intergovernmental Revenues	3,000	3,000	3,000	0
Fines, Forfeits and Penalties				
Award of Damages	0	0	0	0
Total Fines, Forfeits, Penalties	0	0	0	0
Intergovernment Chgs for Service				
Transportation & Govt Charges	2,207,000	2,207,000	2,372,000	2,323,000
Total Intergovt Chgs for Serv	2,207,000	2,207,000	2,372,000	2,323,000
Miscellaneous Revenue				
Asset Disposal, Sale of Salvage or Waste, Insurance Recoveries	4,000	4,000	4,000	4,000
Total Miscellaneous	4,000	4,000	4,000	4,000
Total Revenues	2,877,328	2,877,328	3,039,703	3,027,000

TOTAL HIGHWAY DEPARTMENT BUDGET

2017 Levy	663,328
2018 Levy	660,703
2019 Proposed Levy	700,000
2017 Tax Rate	0.61
2018 Tax Rate	0.59
2019 Proposed Tax Rate	0.61

**HIGHWAY DEPARTMENT
FOREST COUNTY, WISCONSIN
For the Budget Adopted by the County Board
Years Ended December 31, 2017, 2018, and 2019**

	2017	2017	2018	2019
	Estimate	Budget	Budget	Budget
Expenditures				
Public Works				
Public Works - Highway	3,057,328	3,057,328	3,057,328	3,027,000
Total Public Works	3,057,328	3,057,328	3,057,328	3,027,000
Other Financing Uses				
HRA Administration & Contribution	20,000	20,000	20,000	0
Total Financing Uses	20,000	20,000	20,000	0
Total Expenditures	3,077,328	3,077,328	3,077,328	3,027,000

TOTAL COUNTY BUDGET

2017 Levy	5,417,574
2018 Levy	5,429,717
2019 Proposed Levy	5,388,203
2017 Tax Rate	4.88
2018 Tax Rate	4.99
2019 Proposed Tax Rate	4.66