

GENERAL FUND
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024

	2022	2022	2023	2024
	Estimate	Actual	Budget	Budget
Revenues				
Taxes				
Property Taxes	4,122,153	4,237,107	4,296,137	4,225,732
Supplemental Shared Revenue	0	0	0	243,553
Agriculture Use Penalty	0	403	0	0
Forest Crop Tax	1,300	1,345	1,300	1,300
Managed Forest Lands	50,000	89,732	60,000	60,000
Sales Tax Revenue	640,000	755,222	755,000	755,000
Sales Tax Retained	120	120	120	120
Register of Deeds-Real Estate Transfer Fees	27,000	52,714	25,000	25,000
Interest on Taxes	105,000	99,496	105,000	105,000
Personal Property Aid	4,907	4,907	4,907	4,907
Payment In Lieu of Taxes	0	0	0	0
Total Taxes	4,950,480	5,241,046	5,247,464	5,420,612
Intergovernmental Revenues				
Indirect Cost Reimbursement	17,612		21,383	18,130
Shared Taxes	140,519		140,676	140,300
Exempt Computer Aid	3,435		3,435	3,435
Property Taxes-Library/WVLS	0		0	0
Routes to Recovery	25,884		0	0
Clerk of Courts	44,953		60,000	44,000
DA State Reimbursement Fees/Discovery	6,182		6,000	6,500
Indigent Counsel Reimbursement	11,580		7,500	8,000
Victim-Witness Coordinator Grant	16,225		16,741	16,764
Sheriff's Department	473,522		462,625	456,730
Hazard Mitigation	0		0	21,000
Emergency Government	36,660		43,800	44,056
Recycling	112,272		112,160	112,160
Child Support	192,132		207,803	232,532
Veterans Service Officer	8,500		9,350	11,688
ATV Trail Maintenance	76,239		62,900	76,520
Snowmobile Trail Maintenance & Patrol	305,012		121,980	121,860
Fish & Game Projects	692		3,809	3,815
Forestry	102,989		95,000	96,800
Land Conservation	139,777		156,960	140,568
DNR/PILT from Towns	4,946		5,000	5,000
Land Records Grant	206,625		131,624	130,000
Forestry Project Loan	0		0	0
Miscellaneous(Broadband)	22,000		28,000	28,000
Knowles/Nelson Stewardship	0		0	0
MCO-Human Service Center	66,184		66,000	0
Urban Forestry Grant	0		14,800	0
Title III	26,023		0	0
Total Intergovernmental	2,039,963	0	1,777,546	1,717,858
Licenses Permits & Fees				
Zoning Fees & Permits	99,882		79,875	93,000
Forestry Permits	80		280	280
LCC Non Metallic Mining Fees	6,997		12,000	6,000
Total Licenses and Permits	106,959	0	92,155	99,280

Fines, Forfeitures & Penalties

Fines, Forfeitures and Fees
Total Forfeitures & Penalties

130,000	158,845	200,000	175,000
130,000	158,845	200,000	175,000

Public Charges for Services

Land Records-Retained/GIS	77,754	24,300	22,000
Register of Deeds	94,942	70,000	65,000
Court Commissioner	1,715	1,750	1,300
GAL Fees	21,308	5,000	17,692
Stumpage Due	107,260	112,000	112,000
Copy Machine	629	1,100	1,600
County Clerk	625	1,200	1,300
Victim Witness	1,467	2,500	1,800
County Treasurer	5,054	5,500	5,500
Sale of Plat Books	1,674	1,000	850
Sheriff	19,724	18,000	24,368
Jail Fees	251,351	211,000	215,700
Jail Assessment	74,652	62,000	64,000
Judge/Reg Probate Fees	4,962	3,500	3,500
Child Support	2,278	2,280	2,360
County Park Revenues	15,979	115,200	120,200
County Fair	0	1,000	1,000
Forestry	18,584	50	50
Mail	198	0	0
Total Public Charges for Services	700,156	0	637,380

Intergovernmental Charges for Services

Board of Prisoners	9,800	0	0
School Liaison Officer	67,680	76,863	80,000
Youth Prevention Officer	98,116	69,327	0
Rural Violent Crime Officer	0	0	100,345
Potawatomi Deputy & Drug Officers	378,089	517,723	517,828
Family Court Commissioner	7,446	8,000	8,000
Election Fees	4,300	4,300	4,300
Clerk of Court Reimbursement	569	400	250
Forestry-GNA/Variable Acreage	7,413	7,400	7,625
Total Intergovernmental Charges for Services	573,413	0	684,013

Miscellaneous

Interest on Investments	51,014	50,000	200,000
Rental Income	93,583	95,201	90,362
Donations	18,408	15,600	6,400
Sale of materials	3,158	4,300	1,300
Highway Brine	35,000	35,000	35,000
Insurance Recoveries	119,008	86,000	105,000
Miscellaneous	78,743	9,098	16,629
Sheriff/Salvage	1,270	1,500	0
Tax Deeds	28,767	5,000	5,000
Penalty on Taxes	46,099	40,000	45,000
Applied Fund Balance	0	418,988	424,431
Gravel Pit Revenues	16,721	0	0
Total Miscellaneous Revenues	491,771	0	760,687
Total Revenues	8,992,742	5,399,891	9,399,245

TOTAL GENERAL FUND BUDGET

2022 Levy	4,237,107	
2023 Levy	4,296,137	Library Apportionment
2024 Levy	4,225,732	111,764
		4,113,968
2022 Tax Rate	3.28	
2023 Tax Rate	2.80	
2024 Adopted Tax Rate	2.40	

GENERAL FUND
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024

	2022	2022	2023	2024
	Estimate	Actual	Budget	Budget
Expenditures				
General Government				
County Board	62,442		70,047	75,963
Clerk of Courts	227,174		238,019	241,487
Medical Examiner	40,000		44,100	46,305
Court Commissioner	250		0	
District Attorney	158,372		166,296	173,487
Family Court Commissioner	20,400		20,400	20,418
Family Court Mediation	1,000		1,000	1,000
Register of Probate/Judge	123,873		112,521	120,939
Victim-Witness Program	33,354		34,969	36,821
Corporation Counsel	102,950		105,850	110,800
Guardian Ad Litem	25,000		22,500	24,000
Indigent Counsel Fees	10,500		7,500	10,000
Law Library	2,317		2,317	2,457
Copy Machine	1,000		1,000	1,600
County Clerk	224,652		239,573	244,254
Elections	15,460		12,940	41,260
Postage Machine	2,200		2,200	2,250
County Treasurer	181,432		189,471	197,521
Special Accounting and Auditing	48,535		58,685	59,335
Courthouse Maintenance	256,934		282,173	315,215
Courthouse Repairs	5,000		4,500	6,000
Tax Deed Expense	39,650		30,050	29,150
County Land Records	151,300		155,924	152,500
Register of Deeds	137,381		144,534	151,996
Property and Liability Insurance	135,878		147,632	162,719
Information Technology Support	82,748		89,120	104,100
Plat books and Directories	95		95	95
Contingency	0		5,000	10,000
Miscellaneous	0		0	0
Transfer	0		0	0
Total General Government	2,089,897	0	2,188,416	2,341,672
Public Safety				
911 Service	0		58,957	101,809
Sheriff	1,914,539		1,886,552	2,108,691
Jail	2,263,074		2,060,430	2,150,153
Emergency Government	45,357		87,476	94,822
Fire Suppression	550		550	700
Hazardous Materials	8,000		10,800	10,800
All Hazard Mitigation	40,000		0	21,000
Recreation Patrol	92,085		104,907	107,765
Youth Prevention	100,517		69,327	0
Potawatomi Deputy & Drug	372,083		517,723	517,828
Referendum Jail	379,235		451,488	450,000
Rural Violent Crime Officer	0	0	0	100,345
Total Public Safety	5,215,440	0	5,248,210	5,663,913
Public Works				
Recycling	113,600		118,929	122,862
Total Public Works	113,600	0	118,929	122,862

Health & Human Services

Mental Health Clinic	418,268	362,713	56,268
Child Support	272,648	280,003	305,612
Veterans Relief	750	500	500
Veterans Service Office	91,911	97,643	98,414
Total Health & Human Services	783,577	0	740,859
			460,794

Culture & Recreation

County Library	110,000	106,000	110,383
Wisconsin Valley Library Services	1,381	1,381	1,381
County Fair	10,760	10,275	10,705
County Park	81,480	110,714	87,503
Snowmobile Trails	121,650	121,980	121,860
ATV Trails	62,900	62,900	76,520
UW Extension	77,360	87,296	87,327
Total Culture & Recreation	465,531	0	500,546
			495,679

Conservation & Development

Economic Development	20,000	45,000	45,000
Advertising and Promotion	11,605	10,000	10,000
Fish & Game	3,826	3,809	3,815
Forestry	245,321	233,044	249,752
Land Conservation	169,137	173,773	208,256
North Central Regional Planning	9,612	9,464	9,544
Comprehensive Planning	10,000	0	0
Zoning	94,485	102,195	109,153
Total Conservation & Development	563,986	0	577,285
			635,520

Capital Outlay

Forestry Land Purchase	264,000	-	-
Sheriff	-	-	-
Jail	-	-	-
Transfer to Road	-	-	-
Total Capital Outlay	264,000	-	-
Total Expenditures	9,496,031	0	9,374,245
			9,720,440

**HEALTH DEPARTMENT
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024**

2022	2022	2023	2024
Estimate	Actual	Budget	Budget

Revenues**Taxes**

Property Taxes-Public Health	266,767	290,483	269,965
Total Taxes	266,767	0	290,483
			269,965

Intergovernmental

PH		0	6,500
MCH	6,954	8,475	8,475
Prevention	4,906	4,900	4,900
WIC	52,981	40,930	34,345
Immunizations	5,552	5,724	5,724
Lead Program	1,906	1,356	1,356
Snap-Ed	8,525	8,870	8,870
PH Preparedness CDC (BIO T)	33,995	100,398	138,622
Communicable Disease	2,900	2,900	2,900
Total Intergovernmental	117,719	0	173,553
			211,692

Public Charges for Services

Public Health Vaccine Revenue	15,000		12,000	5,000
Lifeline Patient Revenue	10,000		0	
Total Public Charges for Services	25,000	0	12,000	5,000

Miscellaneous Revenue

Potawatomi Prevention Grant	0		0	0
Public Health Miscellaneous	5,000		0	200
WCA Wellness Grant	0		0	0
Community Grant & Program Revenue	0		0	0
Total Miscellaneous Revenue	5,000	0	0	200

Total Revenues

414,486	0	476,036	486,857
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TOTAL HEALTH DEPARTMENT BUDGET

2022 Levy	192,117
2023 Levy	290,483
2024 Levy	269,965
2022 Tax Rate	0.15
203 Tax Rate	0.19
2024 Adopted Tax Rate	0.16

**HEALTH DEPARTMENT
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024**

2022	2022	2023	2024
Estimate	Actual	Budget	Budget

Expenditures

Health & Human Services

Public Health	275,109		302,483	281,665
MCH	7,192		8,475	8,475
Prevention	9,387		4,900	4,900
Lifeline	15,342		0	0
WIC	51,517		40,930	34,345
Immunizations	5,590		5,724	5,724
Lead Program	1,936		1,356	1,356
PH Preparedness CDC (BIO T)	37,132		67,189	46,818
Snap-Ed	8,373		8,870	8,870
Communicable Disease	2,908		2,900	2,900
ARPA	0		33,209	91,804
Health Dept-Transfers	0		0	0
Total Health & Human Service	414,486	0	476,036	486,857

Total Expenditures

414,486	0	476,036	486,857
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**SOCIAL SERVICES
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024**

2022	2022	2023	2024
Estimate	Actual	Budget	Budget

Revenues

Taxes

Property Taxes-Social Services	332,360		303,488	371,345
Total Taxes	332,360	0	303,488	371,345

Intergovernmental

Administration	0	0	0
Services	14,690	14,690	84,011
Income Maintenance	134,000	148,904	164,964
Support & Overhead	0	0	0
SCH	10,600	10,600	0
Elder Abuse	9,900	9,900	10,000
Child Care Program	16,997	16,997	15,205
Kinship Care Assessment	4,080	2,591	4,140
Kinship Care Benefit	43,764	33,000	41,400
Safe & Stable Families	33,310	33,310	33,310
Youth Aids	104,954	89,316	101,570
AODA	464	464	464
Foster Care	30,000	31,000	26,000
WI Home Energy WHEAP	38,250	0	0
Basic Co Allocation	6,000	6,000	0
DCF-Division of Children & Families	372,186	372,186	371,412
CST Coordinator	60,000	60,000	60,000
TSSF		11,531	27,801
Total Intergovernmental	879,195	0	840,489
			940,277

Miscellaneous Revenue

Transfer	0	0	0	500
Total Miscellaneous Revenue	0	0	0	500

Total Revenues

1,211,555	0	1,143,977	1,312,122
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TOTAL SOCIAL SERVICES BUDGET

2022 Levy	418,035
2023 Levy	303,488
2024 Levy	371,345
2022 Tax Rate	0.33
2023 Tax Rate	0.20
2024 Adopted Tax Rate	0.22

**SOCIAL SERVICES
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024**

2022	2022	2023	2024
Estimate	Actual	Budget	Budget

Expenditures

Health & Human Services

Administration	25,234	(83,613)	-
Services	14,617	15,173	39,757
Income Maintenance	159,193	170,501	218,544
Support & Overhead	14,850	(2,895)	-
Supportive Home Care	12,165	10,600	-
Elder Abuse	14,403	11,853	10,000
Child Care Program	17,006	16,797	15,205
Kinship Care Assessment	4,094	3,809	35,785
Kinship Care Benefit	43,764	33,000	41,400
Safe & Stable Families	20,268	60,608	38,708
Youth Aids	182,627	184,536	227,584
AODA	464	464	464
Foster Care	201,000	102,800	101,250
WI Home Energy WHEAP	38,650	-	-
Basic County Allocation	6,000	6,000	-
DCF-Division of Children & Families	371,992	517,008	427,539
CST Coordinator	85,228	84,540	101,472
TSSF		12,796	54,414

Total Health & Human Service	1,211,555	0	1,143,977	1,312,122
Total Expenditures	1,211,555	0	1,143,977	1,312,122

**COMMISSION ON AGING
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024**

	2022	2022	2023	2024
	Estimate	Actual	Budget	Budget
Revenues				
Taxes				
Property Taxes-Commission on Aging	81,243		134,366	141,819
Total Taxes	81,243	0	134,366	141,819
Intergovernmental				
III B-Supportive Services	19,150		18,525	20,490
III C1 Congregate Meals	61,643		55,588	62,356
III C2 Homebound Meals	16,200		15,830	13,462
NSIP	12,375		11,688	10,253
Benefit Specialist	0		0	0
III D Prevention Health	2,045		1,993	2,093
SCS Senior Services	4,541		4,541	4,541
III E Family Caregiver	6,397		5,779	10,000
DOT Route	63,911		65,638	65,638
DOT Medical Escort	14,251		14,251	14,251
Alzheimer's	5,804		6,031	5,592
Total Intergovernmental	206,317	0	199,864	208,676
Public Charges for Services				
III C1 Congregate Meals	33,000		28,000	32,000
III C2 Homebound Meals	33,000		37,000	35,600
DOT Route	1,000		1,000	1,000
DOT Medical Escort	0		0	2,000
DOT MCO Revenue	0	0	0	17,000
Total Public Charges for Services	67,000	0	66,000	87,600
Miscellaneous Revenue				
Ineligible HDM	0	0	0	7,000
Ineligible Congregate	0	0	0	500
III D Prevention Misc	0	0	0	430
D.O.T. Trust	0	0	0	0
Total Miscellaneous	0	0	0	7,930
Total Revenues	354,560	0	400,230	446,025
TOTAL COMMISSION ON AGING BUDGET				
2022 Levy	116,156			
2023 Levy	134,366			
2024 Levy	141,819			
2022 Tax Rate	0.09			
2023 Tax Rate	0.09			
2024 Adopted Tax Rate	0.08			

**COMMISSION ON AGING
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024**

	2022	2022	2023	2024
	Estimate	Actual	Budget	Budget
Expenditures				
Health & Human Services				
III B-Supportive Services	59,363		72,338	38,362
III C1 Congregate Meals	106,442		112,199	137,742
III C2 Homebound Meals	48,750		92,483	120,199
NSIP	12,375		11,688	10,253
Benefit Specialist	3,135		3,135	3,135
III D Prevention Health	2,045		1,993	2,756
SCS Senior Services	4,541		4,541	5,046
III E Family Caregiver	6,397		5,779	10,010
DOT Route	73,722		77,798	79,766
DOT Medical Escort	15,986		12,245	25,664
Alzheimer's	5,804		6,031	5,592
Homebound Meals	16,000		0	7,500
Total Health & Human Service	354,560	0	400,230	446,025
Total Expenditures	354,560	0	400,230	446,025

**DEBT SERVICE
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024**

	2022	2022	2023	2024
	Estimate	Actual	Budget	Budget
Revenues				
Taxes				
Debt Service	369,151		388,237	384,987
Total Taxes	369,151	0	379,437	384,987
Total Revenues	369,151	0	379,437	384,987

TOTAL DEBT SERVICE BUDGET

2022 Levy	379,437
2023 Levy	388,237
2024 Levy	384,987
2022 Tax Rate	0.30
2023 Tax Rate	0.26
2024 Adopted Tax Rate	0.22

**DEBT SERVICE
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024**

	2022	2022	2023	2024
	Estimate	Actual	Budget	Budget
Expenditures/Principal				
General-Principal	300,000		325,000	325,000
General-Interest	69,151		63,237	59,987
Total Principal & Interest	369,151	0	388,237	384,987
Total Expenditures	369,151	0	388,237	384,987

ROADS & BRIDGES
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024

	2022	2022	2023	2024
	Estimate	Actual	Budget	Budget
Revenues				
Transfer in from General Fund	0	0	0	0
Property Taxes-Roads & Bridges	640,186		785,000	794,491
Total Taxes	640,186	0	785,000	794,491
Intergovernmental Chg. for Service				
Transportation-Gas Tax			309,000	330,509
Total Intergovernmental Charges			309,000	330,509
Total Revenues	640,186	0	1,094,000	1,125,000

TOTAL ROADS & BRIDGES BUDGET

2022 Levy	700,000
2023 Levy	785,000
2024 Levy	794,491
2022 Tax Rate	0.63
2023 Tax Rate	0.53
2024 Adopted Tax Rate	0.46

	2022	2022	2023	2024
	Estimate	Actual	Budget	Budget
Expenditures				
Roads Maintenance	340,000		425,000	425,000
Roads Winter Maintenance	330,000		370,000	400,000
Capital Projects	230,186		299,000	300,000
Total Expenditures	340,000	0	1,094,000	1,125,000
Total Expenditures	340,000	0	1,094,000	1,125,000

HIGHWAY DEPARTMENT
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024

	2022	2022	2023	2024
	Estimate	Actual	Budget	Budget
Revenues				
Taxes				
Property taxes-Highway	100,000		15,000	75,000
Total Taxes	100,000	0	15,000	75,000
Intergovernmental				
Local Transportation Aid-Projects	0	0	0	0
Local Transportation Aid-Adm Fee	0	0	0	0
Total Intergovernmental Revenues	0	0	0	0
Intergovernmental Chg. for Service				
Transportation & Govt Charges	2,960,186	2,960,186	2,870,000	3,185,000
Total Intergovt Chg. for Serv	2,960,186	2,960,186	2,870,000	3,185,000
Miscellaneous Revenue				
Asset Disposal, Sale of Salvage or Waste, Insurance Recoveries	2,000	2,000	0	0
Total Miscellaneous	2,000	2,000	0	0
Total Revenues	3,062,186	2,962,186	2,885,000	3,260,000

TOTAL HIGHWAY DEPARTMENT BUDGET

2022 Levy	100,000
2023 Levy	15,000
2024 Levy	75,000
2022 Tax Rate	0.61
2023 Tax Rate	0.01
2024 Adopted Tax Rate	0.04

**HIGHWAY DEPARTMENT
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024**

	2022 Estimate	2022 Actual	2023 Budget	2024 Budget
Expenditures				
Public Works				
Public Works - Highway	3,062,186		3,175,000	3,260,000
Total Public Works	3,062,186	0	3,175,000	3,260,000
Other Financing Uses				
HRA Administration & Contribution	0	0	0	0
Total Financing Uses	0	0	0	0
Total Expenditures	3,062,186	0	3,175,000	3,260,000

**DIGITAL NAVIGATOR
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024**

	2022 Estimate	2022 Actual	2023 Budget	2024 Budget
Revenues				
Property Taxes- Digital Navigator				-
Digital Navigator Grant Fund	0	0	121,074	137,290
Total Taxes	0	0	121,074	137,290

TOTAL DIGITAL NAVIGATOR

2022 Levy	-
2023 Levy	-
2024 Levy	-
2022 Tax Rate	-
2023 Tax Rate	-
2024 Adopted Tax Rate	-

	2022 Estimate	2022 Actual	2023 Budget	2024 Budget
Expenditures				
Digital Navigator	0	0	121,074	137,290
Total Expenditures	0	0	121,074	137,290
Total Expenditures	0	0	121,074	137,290

**LATCF FUNDING
FOREST COUNTY, WISCONSIN
For the Budget Proposed to the County Board
Years Ended December 31, 2022, 2023, and 2024**

2022	2022	2023	2024
Estimate	Actual	Budget	Budget

Revenues

Property Taxes - LATCF

LATCF

Total Taxes

			-
0	0	971,056	
0	0	971,056	-

TOTAL LATCF BUDGET - LEVY

2021 Levy

2022 Levy

2023 Levy

2021 Tax Rate

2022 Tax Rate

2023 Adopted Tax Rate

2022	2022	2023	2024
Estimate	Actual	Budget	Budget

Expenditures

LATCF

Total Expenditures

0	0	971,056	
0	0	971,056	0

Total Expenditures

0	0	971,056	0
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TOTAL COUNTY BUDGET

2022 Levy

2023 Levy

2023 Levy

2022 Tax Rate

2023 Tax Rate

2024 Adopted Tax Rate

6,027,898

6,105,330

6,151,575

4.79

4.09

3.59