

2008

BUDGET BOOK

JUNEAU COUNTY, WISCONSIN



JUNEAU COUNTY
Office of Auditing and Accounting
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Date: November 1, 2007

To: The Honorable Members of the Juneau County Board of Supervisors and the Citizens of Juneau County

From: Lori Chipman, CPA
Auditor/Accountant

The proposed budget for 2008, as approved by the Finance and Computer Committee is attached. This budget represents the collaborative effort of the Department Heads, their governing committees, and the Finance and Computer Committee to prepare a budget that meets the State of Wisconsin's levy limit law, while providing the highest quality of service to the citizens of Juneau County.

The State budget that has now finally been passed by the Legislature and the Governor includes levy limits. For 2008, the Counties are limited to 3.86% or new construction. Juneau County's new construction is 3.129%, so we are able to increase our levy by 3.86% in dollars over the 2007 budget. The debt levy amount is increasing by \$77,516; \$25,593 for increases in our existing debt and \$51,923 for the new fuel system loan. This budget represents a levy dollar increase of \$435,852 over 2007, with a mil rate of \$4.845, which is a decrease of \$0.31. This represents a 6.01% decrease in the mil rate from 2007.

The State budget also created a second Circuit Court Judge for Juneau County. This position will be effective August 1, 2008. The Finance and Computer Committee will be preparing a budget for this office, and will bring it before the County Board, along with a resolution from the Personnel Committee for the staffing of the office in 2008.

The Finance and Computer Committee limited capital purchases for 2008 as a means of cutting the budget. The gap between the property tax levy and the other revenues was filled by carrying forward \$70,000 of excess sales tax over the budgeted amount for 2007; \$150,000 from the capital projects fund and \$268,330 from the forestry non-lapsing balance.

This 2008 Budget Book includes information that more fully explains the historical data for Juneau County, as well as the details for the 2008 budget. Page 2 shows a ten year comparison of equalized values, property tax levies, and property tax rates. Page 3 shows the 2006-2008 budget trend, as well as 2006 actual expenditures by department. Page 4 shows the same information by fund for all revenues, except the property tax levy and page 5 shows the three year budgeted property tax levy by department. Page 6 shows expenditures, revenues and property tax levies by fund. Pages 7 and 8 show County revenues by source and expenditures by activity for 2006-2008 budgets, as well as the 2006 actual totals. Pages 9-20 are the traditional budget spreadsheets that show the budget by expense account number. These pages summarize the detail budget expenses by payroll, operating and capital, showing the offsetting revenues and calculating the property tax levy by account number. The report also shows a comparison to the 2007 budgeted property tax levy and the percentage increase or decrease. Page 20 summarizes the property tax levy by operating levy and debt levy, and shows the percentage comparison to 2007. Pages 21-23 list the capital outlay items requested and approved by the Finance and Computer Committee. Page 24 lists the new positions requested and approved by the Finance and Computer Committee.

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**TEN YEAR COMPARISON OF EQUALIZED VALUATIONS,
PROPERTY TAX LEVY, AND PROPERTY TAX RATE**

TAX BUDGET YEAR	EQUALIZED VALUATIONS	% OF CHANGE	PROPERTY TAX LEVY	% OF CHANGE	PROPERTY TAX RATE	% OF CHANGE
1999	846,329,100	9.31%	4,741,491	8.85%	5.602	-0.43%
2000	928,393,600	9.70%	5,158,199	8.79%	5.556	-0.82%
2001	991,774,200	6.83%	5,845,810	13.33%	5.894	6.08%
2002	1,103,847,100	11.30%	6,640,512	13.59%	6.016	2.07%
2003	1,240,210,900	12.35%	7,502,125	12.98%	6.049	0.55%
2004	1,315,380,000	6.06%	7,919,379	5.56%	6.021	-0.46%
2005	1,399,872,800	6.42%	8,622,387	8.88%	6.159	2.29%
2006	1,565,764,400	11.85%	8,935,959	3.64%	5.707	-7.34%
2007	1,800,871,400	15.02%	9,283,325	3.89%	5.155	-9.67%
2008	2,006,082,600	11.40%	9,719,177	4.69%	4.845	-6.01%

**2008 JUNEAU COUNTY BUDGET
SUMMARY OF EXPENDITURES BY DEPARTMENT**

	2006 Budget As Amended	2006 Actual	2007 Budget As Amended	2008 Proposed Budget
General Fund				
Contingency Fund and Transfers	\$ 580,852	\$ 876,201	\$ 150,845	\$ 320,000
County Board	116,342	115,995	111,476	112,707
Auditing & Accounting	466,510	1,093,278	462,813	469,043
Clerk of Courts	548,299	596,628	537,670	617,408
Judge/Probate	223,982	226,723	202,201	241,760
Coroner	96,038	76,460	90,677	97,419
County Clerk	470,324	452,884	482,492	547,998
Personnel/Insurance	358,734	349,360	339,643	362,935
Information Systems	252,968	277,117	276,388	253,240
Central Duplicating	47,024	46,610	48,459	53,843
Treasurer	232,761	220,370	227,686	232,457
District Attorney	220,736	196,332	204,517	221,289
Corporation Counsel	164,777	187,325	166,529	168,713
Register of Deeds	204,202	203,458	209,523	219,494
Surveyor	22,590	22,413	22,525	22,525
Zoning & Sanitation	220,092	223,351	232,045	203,866
Maintenance	691,456	420,778	561,758	623,172
Sheriff's Department	2,969,999	3,076,231	3,196,509	3,582,648
Emergency Management	80,495	80,160	79,986	84,616
Jail	2,180,821	2,165,125	2,017,137	2,039,423
Health Department	1,120,621	1,045,220	1,047,487	1,014,593
Veterans Service	133,661	149,708	122,407	122,284
Parks & Forestry	672,215	779,467	568,524	571,944
UW-Extension	201,225	211,145	208,961	224,064
Land & Water Resources	298,128	250,008	295,617	304,102
Industrial Recreation Committee	208,630	208,630	229,130	224,933
Land Information Office	182,238	164,985	179,360	180,829
Special Revenue Funds				
Human Services	7,706,180	8,499,992	8,357,323	8,866,599
Child Support	498,595	536,913	487,554	502,192
Aging & Nutrition	739,921	754,134	733,903	787,544
Revolving Loan Fund	14,622	87,996	16,997	20,912
Capital Projects Funds				
Computer Capital Projects	119,019	103,352	80,733	89,050
Land Sales Capital Projects	517,978	672,229	66,625	200,103
Proprietary Funds				
Landfill	657,833	832,897	452,040	543,827
Highway	4,842,261	5,178,755	4,882,815	5,254,922
Self-funded Workers Comp Ins	104,000	265,960	104,000	154,000
Debt Service				
	1,430,876	1,458,779	1,482,231	1,503,302
Totals	\$ 29,597,005	\$ 32,106,969	\$ 28,936,586	\$ 31,039,756

**2008 JUNEAU COUNTY BUDGET
SUMMARY OF REVENUES BY DEPARTMENT
EXCLUDING PROPERTY TAX LEVY**

	2006 Budget As Amended	2006 Actual	2007 Budget As Amended	2008 Proposed Budget
General Fund				
General Unallocated Revenues	\$ 4,598,656	\$ 4,722,126	\$ 3,690,779	\$ 4,798,521
County Board	-	-	-	-
Auditing & Accounting	5,800	649,467	7,720	7,800
Clerk of Courts	500,535	417,412	448,935	451,535
Judge/Probate	64,025	67,285	64,000	84,000
Coroner	6,000	10,322	5,500	5,000
County Clerk	257,109	266,321	280,594	328,578
Personnel/Insurance	-	-	25,000	25,000
Information Systems	6,000	7,405	7,200	6,600
Central Duplicating	1,300	2,419	1,300	1,800
Treasurer	311,650	345,523	312,800	312,500
District Attorney	35,580	33,020	36,730	34,000
Corporation Counsel	-	-	-	-
Register of Deeds	211,100	191,457	194,915	215,100
Surveyor	3,400	3,503	3,400	3,400
Zoning & Sanitation	167,450	180,703	189,200	161,710
Maintenance	126,767	51,695	117,386	115,774
Sheriff's Department	166,261	181,296	179,682	181,471
Emergency Management	4,256	47,941	42,342	44,156
Jail	541,766	605,484	521,660	396,137
Health Department	621,478	582,722	547,817	489,114
Veterans Service	10,000	10,000	10,000	10,000
Parks & Forestry	966,151	851,752	728,685	781,908
UW-Extension	-	17,090	-	-
Land & Water Resources	221,200	177,231	218,250	227,250
Industrial Recreation Committee	27,500	27,500	28,000	28,500
Land Information Office	76,000	54,222	79,300	64,300
Special Revenue Funds				
Human Services	6,420,081	7,213,894	7,166,547	7,484,505
Child Support	419,748	435,395	368,318	359,819
Aging & Nutrition	539,095	542,534	575,485	551,886
Revolving Loan Fund	14,622	179,343	16,997	20,912
Capital Projects Funds				
Computer Capital Projects	16,421	17,377	-	50,550
Land Sales Capital Projects	517,978	203,164	66,625	200,103
Proprietary Funds				
Landfill	619,368	582,257	476,985	564,824
Highway	2,738,785	3,075,355	2,766,176	2,818,859
Self-funded Workers Comp Ins	54,000	62,025	54,000	104,000
Debt Service	353,164	389,410	395,489	390,967
Totals	\$ 20,623,246	\$ 22,204,650	\$ 19,627,817	\$ 21,320,579

**2008 JUNEAU COUNTY BUDGET
SUMMARY OF PROPERTY TAX LEVY BY DEPARTMENT**

	2006 Budget As Amended	2007 Budget As Amended	2008 Proposed Budget
General Fund			
General Unallocated Revenues	\$ (4,017,804)	\$ (3,539,934)	\$ (4,478,521)
County Board	116,342	111,476	112,707
Auditing & Accounting	460,710	455,093	461,243
Clerk of Courts	47,764	88,735	165,873
Judge/Probate	159,957	138,201	157,760
Coroner	90,038	85,177	92,419
County Clerk	213,215	201,898	219,420
Personnel/Insurance	358,734	314,643	337,935
Information Systems	246,968	269,188	246,640
Central Duplicating	45,724	47,159	52,043
Treasurer	(78,889)	(85,114)	(80,043)
District Attorney	185,156	167,787	187,289
Corporation Counsel	164,777	166,529	168,713
Register of Deeds	(6,898)	14,608	4,394
Surveyor	19,190	19,125	19,125
Zoning & Sanitation	52,642	42,845	42,156
Maintenance	564,689	444,372	507,398
Sheriff's Department	2,803,738	3,016,827	3,401,177
Emergency Management	76,239	37,644	40,460
Jail	1,639,055	1,495,477	1,643,286
Health Department	499,143	499,670	525,479
Veterans Service	123,661	112,407	112,284
Parks & Forestry	(293,936)	(160,161)	(209,964)
UW-Extension	201,225	208,961	224,064
Land & Water Resources	76,928	77,367	76,852
Industrial Recreation Committee	181,130	201,130	196,433
Land Information Office	106,238	100,060	116,529
Special Revenue Funds			
Human Services	1,286,099	1,190,776	1,382,094
Child Support	78,847	119,236	142,373
Aging & Nutrition	200,826	158,418	235,658
Revolving Loan Fund	-	-	-
Capital Projects Funds			
Computer Capital Projects	102,598	80,733	38,500
Land Sales Capital Projects	-	-	-
Proprietary Funds			
Landfill	38,465	(24,945)	(20,997)
Highway	2,103,476	2,116,639	2,436,063
Self-funded Workers Comp Ins	50,000	50,000	50,000
Debt Service	1,077,712	1,086,742	1,112,335
Totals	\$ 8,973,759	\$ 9,308,769	\$ 9,719,177

**SUMMARY OF 2008 BUDGET
EXPENDITURES, REVENUES, AND LEVY BY FUND**

	2008 EXPENDITURES		2008 REVENUES			2008 TAX LEVY	
	Budget Amount	% of Total	Budget Amount	% of Total	Fund Balance Applied	Budget Amount	% of Total
Governmental Funds							
General	\$ 13,117,305	42.26%	8,500,824	41.20%	\$ 273,330	\$ 4,343,151	44.69%
Human Services	8,866,599	28.57%	7,484,505	36.28%	0	1,382,094	14.22%
Child Support	502,192	1.62%	359,819	1.74%	0	142,373	1.46%
Aging & Nutrition	787,544	2.54%	551,886	2.68%	0	235,658	2.42%
Revolving Loan Fund	20,912	0.07%	20,912	0.10%	0	0	0.00%
Debt Service	1,503,302	4.84%	390,967	1.90%	0	1,112,335	11.44%
Computer Capital Projects	89,050	0.29%	23,550	0.11%	27,000	38,500	0.40%
Land Sales Capital Projects	200,103	0.64%	0	0.00%	200,103	0	0.00%
Proprietary Funds							
Landfill	543,827	1.75%	444,824	2.16%	120,000	(20,997)	-0.22%
Highway	5,254,922	16.93%	2,818,859	13.66%	0	2,436,063	25.06%
Self-funded Workers Comp Ins	154,000	0.50%	34,965	0.17%	69,035	50,000	0.51%
Total Funds	<u>\$ 31,039,756</u>		<u>\$ 20,631,111</u>		<u>\$ 689,468</u>		
2007 Tax Levy						<u>\$ 9,719,177</u>	

**JUNEAU COUNTY
REVENUE BY SOURCE**

	2006 Budget As Amended	2006 Actual	2007 Budget As Amended	2008 Proposed Budget
Taxes-Property	\$ 8,935,959	\$ 9,119,820	\$ 9,283,325	\$ 9,719,177
Taxes-Other	1,757,079	1,964,230	1,769,794	1,975,238
Intergovernmental Revenues	9,475,022	10,526,981	10,101,850	10,210,970
Licenses & Permits	89,900	88,429	97,900	97,010
Fines & Forfeitures	322,200	285,476	265,200	243,200
Public Charges for Services	2,995,116	3,239,601	3,247,437	3,459,451
Intergovernmental Charges for Services	2,691,222	2,876,526	2,482,846	2,410,398
Miscellaneous Revenues	1,187,237	1,769,563	1,470,304	1,925,691
Other Financing Sources	2,143,270	1,453,843	192,486	998,621
 Total Revenues	 <u>\$ 29,597,005</u>	 <u>\$ 31,324,469</u>	 <u>\$ 28,911,142</u>	 <u>\$ 31,039,756</u>

**JUNEAU COUNTY
EXPENDITURES BY ACTIVITY**

Description	2006 Budget		2007 Budget	2008 Proposed
	As Amended	2006 Actual	As Amended	Budget
General Government	\$ 4,341,212	\$ 4,198,998	\$ 4,129,587	\$ 4,591,150
Public Safety	5,109,302	5,220,322	5,227,348	5,599,487
Transportation	20,000	20,000	20,000	20,000
Health and Human Services	10,291,974	11,069,686	10,816,170	11,387,440
Culture, Recreation, & Education	878,607	805,475	811,129	876,878
Conservation & Economic Development	848,553	1,563,318	876,180	852,897
Capital Outlay	641,032	764,924	147,017	196,250
Other Financing Uses	535,355	993,816	66,625	213,603
Debt Service	1,430,876	1,458,779	1,482,231	1,503,302
Landfill	657,833	832,897	452,040	543,827
Highway	4,842,261	5,178,755	4,882,815	5,254,922
Total Expenditures	\$ 29,597,005	\$ 32,106,970	\$ 28,911,142	\$ 31,039,756

JUNEAU COUNTY'S PROPOSED 2008 BUDGET

ACCOUNT DESCRIPTION	FUND	DEPT	ACCT	DEPT REQUEST	FINANCE APPROVED	2008 LEVY	2007 LEVY	PERCENT CHANGE	
TAXES	100	0	50001	TOTAL EXPENSE TOTAL REVENUE LEVY	0 3,835,579 (3,835,579)	0 4,778,521 (4,778,521)	(4,778,521)	(3,690,779)	-29.47%
COUNTY BOARD	100	10	51110	PAYROLL OPERATING TOTAL EXPENSE TOTAL REVENUE LEVY	85,242 27,465 112,707 0 112,707	85,242 27,465 112,707 0 112,707	112,707	114,176	-1.29%
COMMITTEES & COMMISSIONS	100	15	51120	OPERATING TOTAL EXPENSE TOTAL REVENUE LEVY	27,726 27,726 0 27,726	27,726 27,726 0 27,726	27,726	25,838	7.31%
CLERK OF COURT	100	12	51220	PAYROLL OPERATING TOTAL EXPENSE TOTAL REVENUE LEVY	481,883 113,525 595,408 451,535 143,873	503,883 113,525 617,408 451,535 165,873	165,873	99,895	66.05%
PROBATE-JUVENILE OFFICE	100	13	51230	PAYROLL OPERATING TOTAL EXPENSE TOTAL REVENUE LEVY	48,933 31,327 80,260 78,000 2,260	48,933 33,827 82,760 78,000 4,760	4,760	27,770	-82.86%
JUDGE'S OFFICE	100	13	51235	PAYROLL OPERATING CAPITAL TOTAL EXPENSE TOTAL REVENUE LEVY	63,690 46,450 1,000 111,140 0 111,140	88,690 21,450 500 110,640 0 110,640	110,640	70,449	57.05%
FAMILY COURT COMMISSIONER	100	13	51240	PAYROLL OPERATING TOTAL EXPENSE TOTAL REVENUE LEVY	33,200 15,160 48,360 6,000 42,360	33,200 15,160 48,360 6,000 42,360	42,360	39,982	5.95%
CORONER	100	14	51270	PAYROLL OPERATING TOTAL EXPENSE TOTAL REVENUE LEVY	52,596 44,823 97,419 5,000 92,419	52,596 44,823 97,419 5,000 92,419	92,419	85,177	8.50%
COUNTY CLERK	100	15	51410	PAYROLL OPERATING TOTAL EXPENSE TOTAL REVENUE LEVY	119,508 6,555 126,063 15,740 110,323	119,508 6,555 126,063 15,740 110,323	110,323	120,737	-8.63%
ELECTIONS	100	15	51420	OPERATING TOTAL EXPENSE TOTAL REVENUE LEVY	25,189 25,189 0 25,189	25,189 25,189 0 25,189	25,189	7,689	227.60%
PERSONNEL/INSURANCE	100	16	51430	PAYROLL OPERATING TOTAL EXPENSE TOTAL REVENUE LEVY	132,884 11,215 144,099 0 144,099	132,884 11,215 144,099 0 144,099	144,099	141,813	1.61%
INFORMATION SYSTEMS	100	17	51440	PAYROLL OPERATING TOTAL EXPENSE TOTAL REVENUE LEVY	202,510 50,730 253,240 6,600 246,640	202,510 50,730 253,240 6,600 246,640	246,640	269,188	-8.38%
CENTRAL DUPLICATING	100	18	51450	PAYROLL OPERATING CAPITAL TOTAL EXPENSE TOTAL REVENUE CHARGEBACKS LEVY	50,474 13,070 3,299 66,843 1,300 (13,000) 52,543	50,474 13,070 3,299 66,843 1,800 (13,000) 52,043	52,043	47,159	10.36%

JUNEAU COUNTY'S PROPOSED 2008 BUDGET

ACCOUNT DESCRIPTION	FUND	DEPT	ACCT	DEPT REQUEST	FINANCE APPROVED	2008 LEVY	2007 LEVY	PERCENT CHANGE	
AUDITING & ACCOUNTING DEPT	100	11	51510	PAYROLL	431,190	431,190			
				OPERATING	37,853	37,853			
				TOTAL EXPENSE	469,043	469,043			
				TOTAL REVENUE	7,800	7,800			
				LEVY	461,243	461,243	461,243	447,071	3.17%
TREASURER/REAL PROPERTY	100	19	51560	PAYROLL	213,997	213,997			
				OPERATING	16,360	16,360			
				CAPITAL	600	600			
				TOTAL EXPENSE	230,957	230,957			
				TOTAL REVENUE	309,500	309,500			
				LEVY	(78,543)	(78,543)	(78,543)	(78,232)	-0.40%
DISTRICT ATTORNEY	100	20	51610	PAYROLL	161,322	145,308			
				OPERATING	25,950	25,950			
				TOTAL EXPENSE	187,272	171,258			
				TOTAL REVENUE	6,000	6,000			
				LEVY	181,272	165,258	165,258	145,365	13.68%
D.A. VICTIM/WITNESS PROGRAM	100	20	51611	PAYROLL	46,681	46,681			
				OPERATING	3,350	3,350			
				TOTAL EXPENSE	50,031	50,031			
				TOTAL REVENUE	28,000	28,000			
				LEVY	22,031	22,031	22,031	24,584	-10.38%
CORPORATION COUNSEL	100	21	51640	PAYROLL	48,824	48,824			
				OPERATING	119,889	119,889			
				TOTAL EXPENSE	168,713	168,713			
				TOTAL REVENUE	0	0			
				LEVY	168,713	168,713	168,713	166,529	1.31%
REGISTER OF DEEDS	100	22	51710	PAYROLL	192,530	192,530			
				OPERATING	26,964	26,964			
				TOTAL EXPENSE	219,494	219,494			
				TOTAL REVENUE	215,100	215,100			
				LEVY	4,394	4,394	4,394	19,258	-77.18%
LAND INFORMATION OFFICE	100	42	51713	PAYROLL	108,479	108,479			
				OPERATING	62,350	62,350			
				TOTAL EXPENSE	170,829	170,829			
				TOTAL REVENUE	54,300	54,300			
				LEVY	116,529	116,529	116,529	100,060	16.46%
LAND INFORMATION ACCESS	100	42	51714	OPERATING	10,000	10,000			
				CAPITAL	0	0			
				TOTAL EXPENSE	10,000	10,000			
				TOTAL REVENUE	10,000	10,000			
				LEVY	0	0	0	0	0.00%
COUNTY SURVEYOR	100	23	51720	OPERATING	22,525	22,525			
				TOTAL EXPENSE	22,525	22,525			
				TOTAL REVENUE	3,400	3,400			
				LEVY	19,125	19,125	19,125	19,125	0.00%
ZONING	100	25	51830	PAYROLL	60,988	60,988			
				OPERATING	3,225	3,225			
				TOTAL EXPENSE	64,213	64,213			
				TOTAL REVENUE	7,100	7,100			
				LEVY	57,113	57,113	57,113	55,875	2.22%
NON-METALLIC MINING	100	25	51835	OPERATING	625	625			
				TOTAL EXPENSE	625	625			
				TOTAL REVENUE	1,110	1,110			
				LEVY	(485)	(485)	(485)	(820)	40.85%
HYDROGRAPH	100	25	51840	OPERATING	1,000	1,000			
				TOTAL EXPENSE	1,000	1,000			
				TOTAL REVENUE	3,000	3,000			
				LEVY	(2,000)	(2,000)	(2,000)	(2,000)	0.00%
JUDGEMENTS, LOSSES AND CLAIMS	100	11	51920	TOTAL EXPENSE	0	0			
				TOTAL REVENUE	0	0			
				LEVY	0	0	0	8,022	-100.00%
MAINTENANCE-COURTHOUSE	100	26	51940	PAYROLL	47,352	47,352			
				OPERATING	75,620	75,620			
				CAPITAL	925	925			
				TOTAL EXPENSE	123,897	123,897			
				TOTAL REVENUE	0	0			
				LEVY	123,897	123,897	123,897	123,019	0.71%

JUNEAU COUNTY'S PROPOSED 2008 BUDGET

ACCOUNT DESCRIPTION	FUND	DEPT	ACCT	DEPT REQUEST	FINANCE APPROVED	2008 LEVY	2007 LEVY	PERCENT CHANGE
JAIL MAINTENANCE/REPAIR	100	26	51942	PAYROLL	45,852	45,852		
				OPERATING	13,675	13,675		
				TOTAL EXPENSE	59,527	59,527		
				TOTAL REVENUE	59,527	59,527		
				LEVY	0	0	0	0.00%
MAINTENANCE-ANNEX BUILDING	100	26	51944	PAYROLL	46,473	46,473		
				OPERATING	94,315	94,315		
				CAPITAL	375	375		
				TOTAL EXPENSE	141,163	141,163		
				TOTAL REVENUE	27,615	27,615		
				CHARGEBACKS	(50,000)	(50,000)		
				LEVY	63,548	63,548	63,548	38,308
								65.89%
MAINTENANCE-HICKORY BUILDING	100	26	51946	PAYROLL	45,187	45,187		
				OPERATING	58,090	58,090		
				TOTAL EXPENSE	103,277	103,277		
				TOTAL REVENUE	28,632	28,632		
				CHARGEBACKS	(55,000)	(55,000)		
				LEVY	19,645	19,645	19,645	6,264
								213.62%
MAINTENANCE-PARKS & FORESTRY	100	26	51947	PAYROLL	7,740	7,740		
				OPERATING	9,000	9,000		
				TOTAL EXPENSE	16,740	16,740		
				TOTAL REVENUE	0	0		
				LEVY	16,740	16,740	16,740	13,720
								22.01%
MAINTENANCE-JIFFY BUILDING	100	26	51948	OPERATING	400	400		
				TOTAL EXPENSE	400	400		
				TOTAL REVENUE	0	0		
				LEVY	400	400	400	400
								0.00%
MAINTENANCE-JUSTICE CENTER	100	26	51949	PAYROLL	67,888	67,888		
				OPERATING	184,905	214,905		
				CAPITAL	375	375		
				TOTAL EXPENSE	253,168	283,168		
				TOTAL REVENUE	0	0		
				LEVY	253,168	283,168	283,168	272,262
								4.01%
PROPERTY INSURANCE	100	16	51950	OPERATING	55,000	55,000		
				TOTAL EXPENSE	55,000	55,000		
				TOTAL REVENUE	0	0		
				CHARGEBACKS	(40,716)	(40,716)		
				LEVY	14,284	14,284	14,284	15,985
								-10.64%
LIABILITY INSURANCE	100	16	51960	OPERATING	241,100	241,100		
				TOTAL EXPENSE	241,100	241,100		
				TOTAL REVENUE	25,000	25,000		
				CHARGEBACKS	(36,548)	(36,548)		
				LEVY	179,552	179,552	179,552	159,006
								12.92%
TELEPHONE SYSTEM OPERATING COSTS	100	15	51995	OPERATING	10,500	10,500		
				TOTAL EXPENSE	10,500	10,500		
				TOTAL REVENUE	0	0		
				LEVY	10,500	10,500	10,500	10,500
								0.00%
SHERIFF ADMINISTRATION	100	27	52110	PAYROLL	307,306	307,306		
				OPERATING	398,505	622,350		
				TOTAL EXPENSE	705,811	929,656		
				TOTAL REVENUE	35,800	35,800		
				LEVY	670,011	893,856	893,856	676,874
								32.06%
INVESTIGATION	100	27	52111	PAYROLL	312,759	312,759		
				OPERATING	5,500	5,500		
				TOTAL EXPENSE	318,259	318,259		
				TOTAL REVENUE	0	0		
				LEVY	318,259	318,259	318,259	317,127
								0.36%
BOAT PATROL	100	27	52112	PAYROLL	41,934	41,934		
				OPERATING	5,930	5,930		
				CAPITAL	5,800	400		
				TOTAL EXPENSE	53,664	48,264		
				TOTAL REVENUE	26,500	26,500		
				LEVY	27,164	21,764	21,764	16,022
								35.84%
SNOWMOBILE PATROL	100	27	52113	PAYROLL	6,212	6,212		
				OPERATING	600	600		
				TOTAL EXPENSE	6,812	6,812		
				TOTAL REVENUE	4,000	4,000		
				LEVY	2,812	2,812	2,812	3,430
								-18.02%

JUNEAU COUNTY'S PROPOSED 2008 BUDGET

ACCOUNT DESCRIPTION	FUND	DEPT	ACCT	DEPT REQUEST	FINANCE APPROVED	2008 LEVY	2007 LEVY	PERCENT CHANGE	
ATV PATROL	100	27	52114	PAYROLL	2,333	2,333			
				OPERATING	150	150			
				TOTAL EXPENSE	2,483	2,483			
				TOTAL REVENUE	1,400	1,400			
				LEVY	1,083	1,083	1,083	1,083	0.00%
SHERIFF DISPATCH	100	27	52115	PAYROLL	413,458	413,458			
				OPERATING	52,234	52,234			
				TOTAL EXPENSE	465,692	465,692			
				TOTAL REVENUE	12,000	12,000			
				LEVY	453,692	453,692	453,692	441,981	2.65%
SHERIFF TRAFFIC	100	27	52116	PAYROLL	1,316,918	1,316,918			
				OPERATING	177,250	176,150			
				TOTAL EXPENSE	1,494,168	1,493,068			
				TOTAL REVENUE	2,000	2,000			
				LEVY	1,492,168	1,491,068	1,491,068	1,432,691	4.07%
DEPARTMENT OF DEFENSE PROGRAM	100	27	52119	OPERATING	7,300	7,300			
				TOTAL EXPENSE	7,300	7,300			
				TOTAL REVENUE	7,300	7,300			
				LEVY	0	0	0	0	0.00%
EXPENSE OF TRAFFIC SAFETY	100	27	52120	OPERATING	350	350			
				TOTAL EXPENSE	350	350			
				TOTAL REVENUE	0	0			
				LEVY	350	350	350	350	0.00%
LIVE SCAN GRANT	100	27	52121	CAPITAL	25,000	25,000			
				TOTAL EXPENSE	25,000	25,000			
				TOTAL REVENUE	20,000	20,000			
				LEVY	5,000	5,000	5,000	0	100.00%
TOWN OF GERMANTOWN CONTRACT	100	27	52123	PAYROLL	14,368	14,368			
				TOTAL EXPENSE	14,368	14,368			
				TOTAL REVENUE	14,368	14,368			
				LEVY	0	0	0	0	0.00%
VESTS GRANT	100	27	52124	OPERATING	3,900	3,900			
				TOTAL EXPENSE	3,900	3,900			
				TOTAL REVENUE	1,950	1,950			
				LEVY	1,950	1,950	1,950	1,950	0.00%
DRUG FORFEITURE EXPENSES	100	27	52127	CAPITAL	5,000	5,000			
				TOTAL EXPENSE	5,000	5,000			
				TOTAL REVENUE	5,000	5,000			
				LEVY	0	0	0	0	0.00%
CANINE UNIT	100	27	52128	PAYROLL	0	0			
				OPERATING	330	330			
				TOTAL EXPENSE	330	330			
				TOTAL REVENUE	0	330			
				LEVY	330	0	0	0	0.00%
COURT SECURITY	100	27	52140	PAYROLL	73,442	43,389			
				TOTAL EXPENSE	73,442	43,389			
				TOTAL REVENUE	0	0			
				LEVY	73,442	43,389	43,389	41,669	4.13%
DRUG INVESTIGATION	100	27	52150	PAYROLL	9,337	9,337			
				OPERATING	0	0			
				TOTAL EXPENSE	9,337	9,337			
				TOTAL REVENUE	6,000	6,000			
				LEVY	3,337	3,337	3,337	(27,749)	112.03%
CRIME PREVENTION	100	27	52151	OPERATING	500	500			
				TOTAL EXPENSE	500	500			
				TOTAL REVENUE	500	500			
				LEVY	0	0	0	0	0.00%
TRIBAL LAW ENFORCEMENT GRANT	100	27	52152	PAYROLL	64,768	64,768			
				OPERATING	500	500			
				CAPITAL	0	0			
				TOTAL EXPENSE	65,268	65,268			
				TOTAL REVENUE	37,108	37,108			
				LEVY	28,160	28,160	28,160	20,541	37.09%
START (TACTICAL TEAM)	100	27	52155	PAYROLL	23,872	23,872			
				OPERATING	4,600	4,600			
				TOTAL EXPENSE	28,472	28,472			
				TOTAL REVENUE	0	0			
				LEVY	28,472	28,472	28,472	30,670	-7.17%

JUNEAU COUNTY'S PROPOSED 2008 BUDGET

ACCOUNT DESCRIPTION	FUND	DEPT	ACCT	DEPT REQUEST	FINANCE APPROVED	2008 LEVY	2007 LEVY	PERCENT CHANGE
SHERIFF SCHOOLING	100	27	52159	OPERATING	8,000	8,000		
				TOTAL EXPENSE	8,000	8,000		
				TOTAL REVENUE	7,215	7,215		
				LEVY	785	785	785	1,785
EMERGENCY MANAGEMENT	100	28	52410	PAYROLL	55,281	55,281		
				OPERATING	5,685	5,685		
				CAPITAL	500	500		
				TOTAL EXPENSE	61,466	61,466		
				TOTAL REVENUE	23,000	23,000		
LEVY	38,466	38,466	38,466	35,386	8.70%			
SARA EMERG. PLANNING COMMITTEE	100	28	52420	OPERATING	500	500		
				TOTAL EXPENSE	500	500		
				TOTAL REVENUE	500	500		
				LEVY	0	0	0	0
EPCRA PLANS DEVELOPMENT	100	28	52430	PAYROLL	3,100	3,100		
				OPERATING	9,550	9,550		
				CAPITAL	10,000	10,000		
				TOTAL EXPENSE	22,650	22,650		
				TOTAL REVENUE	20,656	20,656		
				LEVY	1,994	1,994	1,994	2,258
JAIL	100	29	52510	PAYROLL	1,627,463	1,627,463		
				OPERATING	393,960	393,960		
				TOTAL EXPENSE	2,021,423	2,021,423		
				TOTAL REVENUE	328,435	328,435		
				LEVY	1,692,988	1,692,988	1,692,988	1,477,172
CANTEEN FUND	100	29	52511	OPERATING	18,000	18,000		
				TOTAL EXPENSE	18,000	18,000		
				TOTAL REVENUE	67,702	67,702		
				LEVY	(49,702)	(49,702)	(49,702)	(44,250)
MAUSTON NEW LISBON UNION AIRPORT	100	41	53510	OPERATING	20,000	20,000		
				TOTAL EXPENSE	20,000	20,000		
				TOTAL REVENUE	0	0		
				LEVY	20,000	20,000	20,000	20,000
PUBLIC HEALTH	100	31	54190	PAYROLL	359,089	359,089		
				OPERATING	178,364	223,600		
				TOTAL EXPENSE	537,453	582,689		
				TOTAL REVENUE	57,210	57,210		
				LEVY	480,243	525,479	525,479	474,226
HEALTH DEPT GRANTS	100	31		PAYROLL	378,298	378,298		
				OPERATING	53,606	53,606		
				TOTAL EXPENSE	431,904	431,904		
				TOTAL REVENUE	431,904	431,904		
				LEVY	0	0	0	0
ANIMAL CONTROL	100	15	54730	OPERATING	26,200	26,200		
				TOTAL EXPENSE	26,200	26,200		
				TOTAL REVENUE	8,000	8,000		
				LEVY	18,200	18,200	18,200	18,150
SANITATION	100	25	54800	PAYROLL	60,988	60,988		
				OPERATING	7,040	7,040		
				TOTAL EXPENSE	68,028	68,028		
				TOTAL REVENUE	76,500	76,500		
				LEVY	(8,472)	(8,472)	(8,472)	(6,210)
VETERANS SERVICE OFFICE	100	36	55510	PAYROLL	103,994	103,994		
				OPERATING	7,090	7,090		
				TOTAL EXPENSE	111,084	111,084		
				TOTAL REVENUE	10,000	10,000		
				LEVY	101,084	101,084	101,084	106,733
VETERANS SERVICE COMMISSION	100	36	55520	OPERATING	1,200	1,200		
				TOTAL EXPENSE	1,200	1,200		
				TOTAL REVENUE	0	0		
				LEVY	1,200	1,200	1,200	1,200
CARE OF VETERANS GRAVES	100	36	55540	OPERATING	10,000	10,000		
				TOTAL EXPENSE	10,000	10,000		
				TOTAL REVENUE	0	0		
				LEVY	10,000	10,000	10,000	10,500
LIBRARY EXPENSES	100	15	56110	OPERATING	311,320	311,320		
				TOTAL EXPENSE	311,320	311,320		
				TOTAL REVENUE	304,838	304,838		
				LEVY	6,482	6,482	6,482	6,086

JUNEAU COUNTY'S PROPOSED 2008 BUDGET

ACCOUNT DESCRIPTION	FUND	DEPT	ACCT	DEPT REQUEST	FINANCE APPROVED	2008 LEVY	2007 LEVY	PERCENT CHANGE	
HISTORICAL SOCIETY	100	15	56120	OPERATING	4,000	4,000			
				TOTAL EXPENSE	4,000	4,000			
				TOTAL REVENUE	0	0			
				LEVY	4,000	4,000	4,000	4,000	0.00%
FAIRS AND EXHIBITS	100	15	56140	OPERATING	8,000	8,000			
				TOTAL EXPENSE	8,000	8,000			
				TOTAL REVENUE	0	0			
				LEVY	8,000	8,000	8,000	8,000	0.00%
CASTLE ROCK PETENWELL LAKES ASSN	100	41	56300	OPERATING	6,000	6,000			
				TOTAL EXPENSE	6,000	6,000			
				TOTAL REVENUE	0	0			
				LEVY	6,000	6,000	6,000	6,000	0.00%
COUNTY PARKS-CASTLE ROCK	100	38	56510	PAYROLL	99,544	99,544			
				OPERATING	75,996	75,996			
				CAPITAL	61,500	39,000			
				TOTAL EXPENSE	237,040	214,540			
				TOTAL REVENUE	224,500	224,500			
				LEVY	12,540	(9,960)	(9,960)	(6,645)	-49.89%
COUNTY PARKS-WILDERNESS	100	38	56511	PAYROLL	66,959	66,959			
				OPERATING	40,495	40,495			
				CAPITAL	33,500	0			
				TOTAL EXPENSE	140,954	107,454			
				TOTAL REVENUE	93,060	93,060			
				LEVY	47,894	14,394	14,394	29,473	-51.16%
AG USE PENALTY EXPENSE	100	19	56519	OPERATING	1,500	1,500			
				TOTAL EXPENSE	1,500	1,500			
				TOTAL REVENUE	3,000	3,000			
				LEVY	(1,500)	(1,500)	(1,500)	(1,500)	0.00%
EXTENSION	100	39	56700	PAYROLL	84,181	84,181			
				OPERATING	139,883	139,883			
				TOTAL EXPENSE	224,064	224,064			
				TOTAL REVENUE	0	0			
				LEVY	224,064	224,064	224,064	210,821	6.28%
COUNTY FOREST	100	38	57110	PAYROLL	41,827	41,827			
				OPERATING	33,776	33,776			
				CAPITAL	26,200	0			
				TOTAL EXPENSE	101,803	75,603			
				TOTAL REVENUE	285,300	285,300			
				LEVY	(183,497)	(209,697)	(209,697)	(154,695)	-35.56%
DNR GRANT EXPENSES	100	38	57112	PAYROLL	39,659	39,659			
				OPERATING	1,436	1,436			
				TOTAL EXPENSE	41,095	41,095			
				TOTAL REVENUE	41,095	41,095			
				LEVY	0	0	0	0	0.00%
COMMUNITY FOREST	100	38	57120	PAYROLL	54,557	54,557			
				OPERATING	14,220	14,220			
				CAPITAL	26,200	0			
				TOTAL EXPENSE	94,977	68,777			
				TOTAL REVENUE	75,150	75,150			
				LEVY	19,827	(6,373)	(6,373)	(32,701)	80.51%
COUNTY FOREST ROADS	100	38	57130	OPERATING	1,878	1,878			
				TOTAL EXPENSE	1,878	1,878			
				TOTAL REVENUE	1,878	1,878			
				LEVY	0	0	0	0	0.00%
COUNTY TRAILS	100	38	57140	PAYROLL	1,522	1,522			
				OPERATING	1,150	1,150			
				TOTAL EXPENSE	2,672	2,672			
				TOTAL REVENUE	1,000	1,000			
				LEVY	1,672	1,672	1,672	1,472	13.59%
SNOWMOBILE GRANTS	100	38	57141	OPERATING	59,925	59,925			
				TOTAL EXPENSE	59,925	59,925			
				TOTAL REVENUE	59,925	59,925			
				LEVY	0	0	0	0	0.00%
DEER DAMAGE ABATEMENT PROGRAM	100	40	57340	OPERATING	75,000	75,000			
				TOTAL EXPENSE	75,000	75,000			
				TOTAL REVENUE	75,000	75,000			
				LEVY	0	0	0	0	0.00%

JUNEAU COUNTY'S PROPOSED 2008 BUDGET

ACCOUNT DESCRIPTION	FUND	DEPT	ACCT	DEPT REQUEST	FINANCE APPROVED	2008 LEVY	2007 LEVY	PERCENT CHANGE	
LAND AND WATER RESOURCE MGMT	100	40	57410	PAYROLL	167,142	167,142			
				OPERATING	16,710	16,710			
				TOTAL EXPENSE	183,852	183,852			
				TOTAL REVENUE	107,000	107,000			
				LEVY	76,852	76,852	76,852	77,367	-0.67%
LAND & WATER RESOURCE GRANTS	100	40	57412	OPERATING	45,000	45,000			
				TOTAL EXPENSE	45,000	45,000			
				TOTAL REVENUE	45,000	45,000			
				LEVY	0	0	0	0	0.00%
SPRAYER EXPENSES	100	40	57414	OPERATING	100	100			
				TOTAL EXPENSE	100	100			
				TOTAL REVENUE	100	100			
				LEVY	0	0	0	0	0.00%
PLOT MASTER EXPENSES	100	40	57415	OPERATING	150	150			
				TOTAL EXPENSE	150	150			
				TOTAL REVENUE	150	150			
				LEVY	0	0	0	0	0.00%
WISCONSIN FUND GRANT	100	25	57620	OPERATING	70,000	70,000			
				TOTAL EXPENSE	70,000	70,000			
				TOTAL REVENUE	74,000	74,000			
				LEVY	(4,000)	(4,000)	(4,000)	(4,000)	0.00%
COMMUNITY ACTION	100	15	57640	OPERATING	7,000	7,000			
				TOTAL EXPENSE	7,000	7,000			
				TOTAL REVENUE	0	0			
				LEVY	7,000	7,000	7,000	7,000	0.00%
DOMESTIC ABUSE	100	15	57645	OPERATING	2,000	2,000			
				TOTAL EXPENSE	2,000	2,000			
				TOTAL REVENUE	0	0			
				LEVY	2,000	2,000	2,000	2,000	0.00%
JUNEAU COUNTY ECONOMIC DEV.	100	41	57700	OPERATING	198,433	198,433			
				TOTAL EXPENSE	198,433	198,433			
				TOTAL REVENUE	28,500	28,500			
				LEVY	169,933	169,933	169,933	154,630	9.90%
MISCELLANEOUS APPROPRIATIONS	100	41	57701	OPERATING	500	500			
				TOTAL EXPENSE	500	500			
				TOTAL REVENUE	0	0			
				LEVY	500	500	500	20,500	-97.56%
TRANSFERS TO DEBT SERVICE	100	0	59230	CAPITAL	20,000	20,000			
				TOTAL EXPENSE	20,000	20,000			
				TOTAL REVENUE	20,000	20,000			
				LEVY	0	0	0	0	0.00%
SHERIFF DEPARTMENT CAPITAL OUTLAY	100	27	62110	CAPITAL	153,930	107,200			
				TOTAL EXPENSE	153,930	107,200			
				TOTAL REVENUE	0	0			
				LEVY	153,930	107,200	107,200	66,284	61.73%
BUDGETED CONTINGENCY	100	0	63001	OPERATING	100,000	300,000			
				TOTAL EXPENSE	100,000	300,000			
				TOTAL REVENUE	0	0			
				LEVY	100,000	300,000	300,000	150,000	100.00%
000002 MGMT/SUPPORT/OH EX	210	60	54401	PAYROLL	454,583	454,583			
				OPERATING	855,260	872,538			
				CAPITAL	(190,150)	(190,150)			
				COST ALLOCATION					
				TOTAL EXPENSE	1,119,693	1,136,971			
				TOTAL REVENUE	692,982	692,982			
				LEVY	426,711	443,989	443,989	749,744	-40.78%
000076 INCOME MAINTENANCE	210	61	54410	PAYROLL	326,303	326,303			
				OPERATING	850	850			
				COST ALLOCATION	(6,700)	(6,700)			
				TOTAL EXPENSE	320,453	320,453			
				TOTAL REVENUE	308,457	308,457			
				LEVY	11,996	11,996	11,996	17,645	-32.01%
999999 GENERAL RELIEF-MED	210	61	54421	OPERATING	0	0			
				TOTAL EXPENSE	0	0			
				TOTAL REVENUE	0	0			
				LEVY	0	0	0	1,000	-100.00%
999999 GENERAL RELIEF-NON	210	61	54422	OPERATING	2,000	2,000			
				TOTAL EXPENSE	2,000	2,000			
				TOTAL REVENUE	0	0			
				LEVY	2,000	2,000	2,000	2,000	0.00%

JUNEAU COUNTY'S PROPOSED 2008 BUDGET

ACCOUNT DESCRIPTION	FUND	DEPT	ACCT	DEPT REQUEST	FINANCE APPROVED	2008 LEVY	2007 LEVY	PERCENT CHANGE
000332 SACWIS ONGOING CHA	210	63	54505 OPERATING	3,206	3,206			
			COST ALLOCATION	5,500	5,500			
			TOTAL EXPENSE	8,706	8,706			
			TOTAL REVENUE	3,000	3,000			
			LEVY	5,706	5,706	5,706	4,253	34.16%
900366 YOUTH AIDS	210	63	54510 OPERATING	204,000	204,000			
			COST ALLOCATION	148,000	148,000			
			TOTAL EXPENSE	352,000	352,000			
			TOTAL REVENUE	258,688	258,688			
			LEVY	93,312	93,312	93,312	76,312	22.28%
000561 INSTITUTIONAL COST	210	62	54537 OPERATING	400,000	400,000			
			TOTAL EXPENSE	400,000	400,000			
			TOTAL REVENUE	121,000	121,000			
			LEVY	279,000	279,000	279,000	0	100.00%
000550 BIRTH TO THREE PRO	210	63	54538 OPERATING	89,000	89,000			
			COST ALLOCATION	49,000	49,000			
			TOTAL EXPENSE	138,000	138,000			
			TOTAL REVENUE	105,723	105,723			
			LEVY	32,277	32,277	32,277	45,406	-28.91%
000561 BASE ALLOCATION	210	62	54540 PAYROLL	306,949	306,949			
			OPERATING	227,725	227,725			
			TOTAL EXPENSE	534,674	534,674			
			TOTAL REVENUE	436,320	436,320			
			LEVY	98,354	98,354	98,354	128,381	-23.39%
000561 BASE ALLOCATION	210	63	54540 PAYROLL	679,310	679,310			
			OPERATING	410,666	410,666			
			COST ALLOCATION	(656,400)	(656,400)			
			TOTAL EXPENSE	433,576	433,576			
			TOTAL REVENUE	85,000	85,000			
			LEVY	348,576	348,576	348,576	77,329	350.77%
000561 BASE ALLOCATION	210	64	54540 PAYROLL	343,418	343,418			
			OPERATING	260,650	260,650			
			COST ALLOCATION	(12,000)	(12,000)			
			TOTAL EXPENSE	592,068	592,068			
			TOTAL REVENUE	529,000	529,000			
			LEVY	63,068	63,068	63,068	118,861	-46.94%
000561 BASE ALLOCATION	210	65	54540 PAYROLL	164,272	164,272			
			OPERATING	329,450	329,450			
			COST ALLOCATION	(339,747)	(339,747)			
			TOTAL EXPENSE	153,975	153,975			
			TOTAL REVENUE	237,000	237,000			
			LEVY	(83,025)	(83,025)	(83,025)	0	-100.00%
000564 CIP IB	210	65	54542 OPERATING	630,958	630,958			
			COST ALLOCATION	117,116	117,116			
			TOTAL EXPENSE	748,074	748,074			
			TOTAL REVENUE	722,392	722,392			
			LEVY	25,682	25,682	25,682	0	100.00%
000506 BRAIN INJ WAIVER-L	210	65	54545 OPERATING	45,000	45,000			
			COST ALLOCATION	17,000	17,000			
			TOTAL EXPENSE	62,000	62,000			
			TOTAL REVENUE	43,100	43,100			
			LEVY	18,900	18,900	18,900	0	100.00%
000570 AODA BLOCK	210	62	54546 PAYROLL	128,213	128,213			
			OPERATING	14,000	14,000			
			COST ALLOCATION	(141,000)	(141,000)			
			TOTAL EXPENSE	1,213	1,213			
			TOTAL REVENUE	67,190	67,190			
			LEVY	(65,977)	(65,977)	(65,977)	(37,744)	-74.80%
000369 YOUTH AIDS-AODA	210	62	54554 COST ALLOCATION	31,000	31,000			
			TOTAL EXPENSE	31,000	31,000			
			TOTAL REVENUE	9,888	9,888			
			LEVY	21,112	21,112	21,112	11,162	89.14%
888890 CHILDRENS WAIVER-P	210	65	54582 OPERATING	0	0			
			COST ALLOCATION	2,200	2,200			
			TOTAL EXPENSE	2,200	2,200			
			TOTAL REVENUE	1,276	1,276			
			LEVY	924	924	924	0	100.00%
999555 LAKEVIEW HEALTHCAR	210	65	54598 OPERATING	86,200	86,200			
			TOTAL EXPENSE	86,200	86,200			
			TOTAL REVENUE	0	0			
			LEVY	86,200	86,200	86,200	0	100.00%

JUNEAU COUNTY'S PROPOSED 2008 BUDGET

ACCOUNT DESCRIPTION	FUND	DEPT	ACCT	DEPT REQUEST	FINANCE APPROVED	2008 LEVY	2007 LEVY	PERCENT CHANGE
DHS GRANTS	210		OPERATING	3,040,918	3,040,918			
			COST ALLOCATION	822,571	822,571			
			TOTAL EXPENSE	3,863,489	3,863,489			
			TOTAL REVENUE	3,863,489	3,863,489			
			LEVY	0	0	0	0	0.00%
CHILD SUPPORT	213	34	55400 PAYROLL	279,743	279,743			
			OPERATING	79,503	91,319			
			COST ALLOCATION	130,000	130,000			
			TOTAL EXPENSE	489,246	501,062			
			TOTAL REVENUE	352,021	359,819			
			LEVY	137,225	141,243	141,243	119,236	18.46%
FEES	213	34	55405 OPERATING	1,130	1,130			
			TOTAL EXPENSE	1,130	1,130			
			TOTAL REVENUE	0	0			
			LEVY	1,130	1,130	1,130	0	100.00%
AGING SYSTEMS MNGMNT	220	37	55600 PAYROLL	45,387	45,387			
			OPERATING	(12,160)	(12,160)			
			TOTAL EXPENSE	33,227	33,227			
			TOTAL REVENUE	24,872	24,872			
			LEVY	8,355	8,355	8,355	8,624	-3.12%
ADULT CENTER	220	37	55601 PAYROLL	17,476	17,476			
			OPERATING	5,018	5,018			
			TOTAL EXPENSE	22,494	22,494			
			TOTAL REVENUE	16,056	16,056			
			LEVY	6,438	6,438	6,438	5,881	9.47%
ALZHEIMER FAMILY SUPPORT	220	37	55605 OPERATING	10,678	10,678			
			TOTAL EXPENSE	10,678	10,678			
			TOTAL REVENUE	10,678	10,678			
			LEVY	0	0	0	0	0.00%
SENIOR SERVICES	220	37	55610 OPERATING	991	991			
			TOTAL EXPENSE	991	991			
			TOTAL REVENUE	991	991			
			LEVY	0	0	0	0	0.00%
III E CAREGIVER SUPPORT PROGRAM	220	37	55616 OPERATING	17,098	17,098			
			TOTAL EXPENSE	17,098	17,098			
			TOTAL REVENUE	17,098	17,098			
			LEVY	0	0	0	0	0.00%
BENEFIT SPECIALIST SERVICES	220	37	55620 PAYROLL	54,177	54,177			
			OPERATING	527	527			
			TOTAL EXPENSE	54,704	54,704			
			TOTAL REVENUE	34,583	34,583			
			LEVY	20,121	20,121	20,121	19,625	2.53%
C-1 CONG. MANAGEMENT	220	37	55630 PAYROLL	44,526	44,526			
			OPERATING	2,935	2,935			
			TOTAL EXPENSE	47,461	47,461			
			TOTAL REVENUE	36,191	36,191			
			LEVY	11,270	11,270	11,270	11,465	-1.70%
C-1 CONG MEALS	220	37	55640 PAYROLL	108,536	108,536			
			OPERATING	157,363	157,363			
			TOTAL EXPENSE	265,899	265,899			
			TOTAL REVENUE	144,592	147,361			
			LEVY	121,307	118,538	118,538	88,931	33.29%
C-2 HOMEBOUND MEALS	220	37	55650 OPERATING	174,563	174,563			
			TOTAL EXPENSE	174,563	174,563			
			TOTAL REVENUE	139,560	139,560			
			LEVY	35,003	35,003	35,003	0	100.00%
SMALL BUS	220	37	55660 PAYROLL	8,950	8,950			
			OPERATING	2,590	2,590			
			TOTAL EXPENSE	11,540	11,540			
			TOTAL REVENUE	1,100	1,100			
			LEVY	10,440	10,440	10,440	10,446	-0.06%
ESCORT SERVICES	220	37	55670 PAYROLL	20,029	20,029			
			OPERATING	104,208	104,208			
			TOTAL EXPENSE	124,237	124,237			
			TOTAL REVENUE	100,669	100,669			
			LEVY	23,568	23,568	23,568	13,291	77.32%
VAN	220	37	55690 PAYROLL	19,664	19,664			
			OPERATING	4,988	4,988			
			TOTAL EXPENSE	24,652	24,652			
			TOTAL REVENUE	22,727	22,727			
			LEVY	1,925	1,925	1,925	1,232	56.25%

JUNEAU COUNTY'S PROPOSED 2008 BUDGET

ACCOUNT DESCRIPTION	FUND	DEPT	ACCT	DEPT REQUEST	FINANCE APPROVED	2008 LEVY	2007 LEVY	PERCENT CHANGE
RLF ADMINISTRATIVE EXPENSES	290	50	57720	PAYROLL	10,102	10,102		
				OPERATING	10,810	10,810		
				TOTAL EXPENSE	20,912	20,912		
				TOTAL REVENUE	20,912	20,912		
				LEVY	0	0	0	0.00%
DEBT SERVICE	300	0	58100	OPERATING	1,503,302	1,503,302		
				TOTAL EXPENSE	1,503,302	1,503,302		
				TOTAL REVENUE	390,967	390,967	1,112,335	1,086,742
				LEVY	1,112,335	1,112,335		2.36%
CAPITAL PROJECTS-COMPUTER	410	17	61920	CAPITAL	95,650	89,050		
				TOTAL EXPENSE	95,650	89,050		
				TOTAL REVENUE	46,250	50,550		
				LEVY	49,400	38,500	38,500	80,733
								-52.31%
COST OF COUNTY LAND SALES	430	0	51795	CAPITAL	6,500	6,500		
				TOTAL EXPENSE	6,500	6,500		
				TOTAL REVENUE	0	6,500		
				LEVY	6,500	0	0	0
								0.00%
TRANSFERS TO GENERAL FUND	430	0	59210	CAPITAL	0	150,000		
				TOTAL EXPENSE	0	150,000		
				TOTAL REVENUE	0	150,000		
				LEVY	0	0	0	0
								0.00%
TRANSFERS TO DEBT SERVICE	430	0	59230	CAPITAL	43,603	43,603		
				TOTAL EXPENSE	43,603	43,603		
				TOTAL REVENUE	43,603	43,603		
				LEVY	0	0	0	0
								0.00%
SOLID WASTE MANANGEMENT	610	30	54810	PAYROLL	129,004	129,004		
				OPERATING	222,801	222,801		
				CAPITAL	20,000	0		
				TOTAL EXPENSE	371,805	351,805		
				TOTAL REVENUE	402,000	402,000		
				LEVY	(30,195)	(50,195)	(50,195)	(1,795)
								-2696.38%
RECYCLING CENTER COSTS	610	30	54815	PAYROLL	41,448	41,448		
				OPERATING	5,500	5,500		
				CAPITAL	75,000	75,000		
				TOTAL EXPENSE	121,948	121,948		
				TOTAL REVENUE	18,000	93,000		
				LEVY	103,948	28,948	28,948	(2,646)
								1194.03%
SITE #1 MAINTENANCE	610	30	54820	OPERATING	250	250		
				TOTAL EXPENSE	250	250		
				TOTAL REVENUE	0	0		
				LEVY	250	250	250	250
								0.00%
SITE #2 MAINTENANCE	610	30	54840	OPERATING	45,000	45,000		
				TOTAL EXPENSE	45,000	45,000		
				TOTAL REVENUE	0	45,000		
				LEVY	45,000	0	0	0
								0.00%
CRAM RECYCLING	610	30	54890	OPERATING	24,824	24,824		
				TOTAL EXPENSE	24,824	24,824		
				TOTAL REVENUE	24,824	24,824		
				LEVY	0	0	0	(20,754)
								100.00%
HIGHWAY ADMINISTRATION	710	30	53110	PAYROLL	333,940	333,940		
				OPERATING	102,642	142,678		
				TOTAL EXPENSE	436,582	476,618		
				TOTAL REVENUE	122,000	122,000		
				LEVY	314,582	354,618	354,618	310,666
								14.15%
COUNTY ROAD AID	710	30	53181	PAYROLL	20,000	20,000		
				TOTAL EXPENSE	20,000	20,000		
				TOTAL REVENUE	0	0		
				LEVY	20,000	20,000	20,000	20,000
								0.00%
COUNTY BRIDGE AID	710	30	53182	PAYROLL	0	0		
				TOTAL EXPENSE	0	0		
				TOTAL REVENUE	0	0		
				LEVY	0	0	0	20,326
								-100.00%
SUPERVISION-STATE	710	30	53191	PAYROLL	94,425	94,425		
				OPERATING	18,000	18,000		
				TOTAL EXPENSE	112,425	112,425		
				TOTAL REVENUE	101,183	101,183		
				LEVY	11,242	11,242	11,242	11,451
								-1.83%
RADIO EXPENSES	710	30	53192	OPERATING	3,635	3,635		
				TOTAL EXPENSE	3,635	3,635		
				TOTAL REVENUE	1,898	1,898		
				LEVY	1,737	1,737	1,737	1,780
								-2.42%

JUNEAU COUNTY'S PROPOSED 2008 BUDGET

ACCOUNT DESCRIPTION	FUND	DEPT	ACCT	DEPT REQUEST	FINANCE APPROVED	2008 LEVY	2007 LEVY	PERCENT CHANGE	
GENERAL PUBLIC LIABILITY	710	30	53193	OPERATING	30,266	30,266			
				TOTAL EXPENSE	30,266	30,266			
				TOTAL REVENUE	11,266	11,266			
				LEVY	19,000	19,000	19,000	17,141	10.85%
EMPLOYEE TAXES AND BENEFITS	710	30	53210	PAYROLL	1,098,963	1,098,963			
				OPERATING	18,865	18,865			
				COST ALLOCATION	(1,117,828)	(1,117,828)			
				TOTAL EXPENSE	0	0			
				TOTAL REVENUE	0	0			
				LEVY	0	0	0	0	0.00%
FIELD SMALL TOOLS	710	30	53220	PAYROLL	2,263	2,263			
				OPERATING	30,450	30,450			
				COST ALLOCATION	(32,713)	(32,713)			
				TOTAL EXPENSE	0	0			
				TOTAL REVENUE	0	0			
				LEVY	0	0	0	0	0.00%
SHOP OPERATIONS	710	30	53230	PAYROLL	110,081	110,081			
				OPERATING	104,480	104,480			
				COST ALLOCATION	(214,561)	(214,561)			
				TOTAL EXPENSE	0	0			
				TOTAL REVENUE	0	0			
				LEVY	0	0	0	0	0.00%
MACHINERY OPERATIONS	710	30	53240	PAYROLL	230,058	230,058			
				OPERATING	783,165	783,165			
				COST ALLOCATION	(1,013,223)	(1,013,223)			
				TOTAL EXPENSE	0	0			
				TOTAL REVENUE	0	0			
				LEVY	0	0	0	0	0.00%
BUILDINGS & GROUNDS OPERATIONS	710	30	53270	PAYROLL	50,798	50,798			
				OPERATING	117,250	117,250			
				COST ALLOCATION	(168,048)	(168,048)			
				TOTAL EXPENSE	0	0			
				TOTAL REVENUE	0	0			
				LEVY	0	0	0	0	0.00%
COUNTY WIDE FUEL SYSTEM	710	30	53286	DEBT SERVICE	51,923	51,923			
				TOTAL EXPENSE	51,923	51,923			
				TOTAL REVENUE	0	0			
				LEVY	51,923	51,923	51,923	0	100.00%
CTHS MAINTENANCE	710	30	53311	PAYROLL	631,460	631,460			
				OPERATING	647,315	647,315			
				TOTAL EXPENSE	1,278,775	1,278,775			
				TOTAL REVENUE	847,000	832,000			
				LEVY	431,775	446,775	446,775	276,915	61.34%
CTHS SNOW REMOVAL	710	30	53312	PAYROLL	177,165	177,165			
				OPERATING	256,772	256,772			
				TOTAL EXPENSE	433,937	433,937			
				TOTAL REVENUE	0	0			
				LEVY	433,937	433,937	433,937	437,891	-0.90%
CTHS ROAD CONSTRUCTION	710	30	53313	OPERATING	420,000	420,000			
				CAPITAL	280,000	280,000			
				TOTAL EXPENSE	700,000	700,000			
				TOTAL REVENUE	106,000	106,000			
				LEVY	594,000	594,000	594,000	471,558	25.97%
CTHS BRIDGE CONSTRUCTION	710	30	53314	PAYROLL	5,430	5,430			
				OPERATING	50,254	50,254			
				TOTAL EXPENSE	55,684	55,684			
				TOTAL REVENUE	0	0			
				LEVY	55,684	55,684	55,684	54,566	2.05%
ROUTINE MAINTENANCE-STATE	710	30	53321	PAYROLL	596,646	596,646			
				OPERATING	345,967	345,967			
				TOTAL EXPENSE	942,613	942,613			
				TOTAL REVENUE	942,613	942,613			
				LEVY	0	0	0	0	0.00%
SNOW AND ICE CONTROL-STATE	710	30	53322	PAYROLL	130,615	130,615			
				OPERATING	166,306	166,306			
				TOTAL EXPENSE	296,921	296,921			
				TOTAL REVENUE	296,921	296,921			
				LEVY	0	0	0	0	0.00%
OTHER LOCAL GOVERNMENT ROADS	710	30	53330	PAYROLL	63,897	63,897			
				OPERATING	185,639	185,639			
				TOTAL EXPENSE	249,536	249,536			
				TOTAL REVENUE	249,536	249,536			
				LEVY	0	0	0	0	0.00%

JUNEAU COUNTY'S PROPOSED 2008 BUDGET

ACCOUNT DESCRIPTION	FUND	DEPT	ACCT	DEPT REQUEST	FINANCE APPROVED	2008 LEVY	2007 LEVY	PERCENT CHANGE	
LOCAL DEPARTMENTS	710	30	53340	PAYROLL	64,794	64,794			
				OPERATING	90,648	90,648			
				TOTAL EXPENSE	155,442	155,442			
				TOTAL REVENUE	155,442	155,442			
				LEVY	0	0	0	0.00%	
HIGHWAY LEASES	710	30	58385	OPERATING	105,147	105,147			
				TOTAL EXPENSE	105,147	105,147			
				TOTAL REVENUE	0	0			
				LEVY	105,147	105,147	105,147	0	100.00%
HIGHWAY CAPITAL EQUIPMENT	710	30	63285	CAPITAL	772,000	342,000			
				TOTAL EXPENSE	772,000	342,000			
				TOTAL REVENUE	0	0			
				LEVY	772,000	342,000	342,000	494,345	-30.82%
LOSS CONTROL/RISK MANAGEMENT	720	16	51520	OPERATING	4,000	4,000			
				TOTAL EXPENSE	4,000	4,000			
				TOTAL REVENUE	4,000	4,000			
				LEVY	0	0	0	0.00%	
WORKERS COMPENSATION INSURANCE	720	16	51980	OPERATING	150,000	150,000			
				TOTAL EXPENSE	150,000	150,000			
				TOTAL REVENUE	84,965	100,000			
				LEVY	65,035	50,000	50,000	50,000	0.00%
TOTAL COUNTY LEVY						9,719,177	9,283,325	4.69%	
TAX RATE PER THOUSAND						4.8449	5.1549	-0.3101	
OPERATING LEVY						8,554,919	8,196,583	4.37%	
OPER RATE PER THOUSAND						4.2645	4.5515	-0.2870	
DEBT LEVY						1,164,258	1,086,742	7.13%	
DEBT RATE PER THOUSAND						0.5804	0.6035	-0.0231	
EQUALIZED VALUE						2,006,082,600	1,800,871,400	205,211,200	

2008 Capital Outlay Approved

DEPT	DESCRIPTION	REQUEST	APPROVED	COMMENTS
Judge	Jury Refrigerator	1,000	500	
IS-Computers	IS-County Server	5,000	5,000	
	IS-1 PC & Software	1,500	0	
	County Clerk-1 PC and Software	1,800	1,800	
	County Clerk-Upgrade Publisher Software	1,000	1,000	
	Jail-1 PC and Software	1,800	1,800	Jail Trust Funded
	Sheriff-3 PC's and Software	5,400	5,400	
	Dispatch-HP4350 Printer	1,500	1,500	
	Reg of Deeds-21" Flat Panel Monitor	350	350	
	DHS-Server	5,000	3,750	
	DHS-Printer	200	200	
	Audit-4 PC's and Software	7,200	3,600	Approved 2
	DHS-1 PC and Software	1,800	1,800	
	Veterans-1 PC and Software	1,800	1,800	
	Treasurer-Tax Software	45,000	45,000	Pd with retained fees
	Treasurer-1 PC and Software	1,800	1,800	
	Sheriff-Color Printer	600	600	
	Parks-Upgrade ArcView Software	1,200	1,200	
	Public Works-1 PC and Software	1,800	1,800	
	Public Works-Printer	400	400	
	Health-1 PC and Software	1,800	1,800	
	Health-Color Printer	600	600	
	Personnel-Color Printer	600	600	
	Sheriff-Scanner	300	300	
	Sheriff-3 DVD Burners	200	200	
	UW-Extension-Projector	1,200	1,200	
	Coroner-1 PC and Software	1,800	1,800	
	Jail-10 Flat Panel Monitors	2,500	2,500	Jail Trust Funded
	Emerg Mgmt-1 Laptop and Software	2,300	2,300	Grant Funded
	District Attorney-1 PC and Software	1,500	0	
		97,950	90,100	
County Clerk	Duplicating-Folder Perf Machine	3,299	3,299	
Treasurer	Money Counter w/ Counterfeit Detection	600	600	
Maintenance	Snow Blower	550	550	
	Vacuum	375	375	
	Vacuum	375	375	
	Vacuum	375	375	
		1,675	1,675	

2008 Capital Outlay Approved

DEPT	DESCRIPTION	REQUEST	APPROVED	COMMENTS
Sheriff	Traffic-5 New Squad Cars	117,500	94,000	4 cars approved
	Traffic-10 Digital Cameras	1,000	1,000	
	Invest-2 Digital Cameras	800	800	
	Admin-Radio Operability Improvements	10,000	10,000	
	Invest-1 Digital Camcorder	600	0	
	Invest-1 Investigation Kit	1,000	0	
	Dispatch-Chair	400	400	
	Dispatch-New Carpeting	3,000	0	
	Traffic-3 Shotgun Barrels	630	0	
	Traffic-2 Radar Units	3,000	0	
	Traffic-2 Road Spikes	1,000	1,000	
	Jail-Card Scan for Courtrooms	5,000	5,000	
	Boat Patrol-4 Inflatable Life Jackets	400	400	
	Boat Patrol-Range Finder	200	0	
	Boat Patrol-4 First Aid Kits	200	0	
	Boat Patrol-Boat Trailer for 22 Whaler	5,000	0	
	Traffic-1 Used Vehicle	15,000	0	
		164,730	112,600	
Emerg Mgmt	Chair	500	500	
Highway	CHIP Program	280,000	174,000	
	1 Tandem Truck	140,000	140,000	
	2 Single Axle Trucks	240,000	120,000	One truck approved
	6 Radios	3,000	3,000	
	2 Pickup Trucks	50,000	25,000	One truck approved
	3 Used Military Pickup Trucks	12,000	12,000	
	Used Small Loader	50,000	0	
	2 Used Dump Trailers	50,000	0	
	Shop Equipment	7,000	7,000	
	Broom for Tractor	10,000	10,000	
	Boom Mower	25,000	25,000	
	Used Rubber Machine	35,000	0	
	Radio Repeater	10,000	0	
	1 Tandem Truck	140,000	0	
			1,052,000	516,000
Landfill	Baler for Recycling	50,000	50,000	Non lapsing funds
	Concrete Pad for Sorting Recyclables	25,000	25,000	Non lapsing funds
	Pump for Leachate Tank	20,000	0	
		95,000	75,000	

2008 Capital Outlay Approved

DEPT	DESCRIPTION	REQUEST	APPROVED	COMMENTS
Parks	Truck & Box & Accessories	51,000	0	
	Castle Rock-Blacktopping	25,000	25,000	
	Castle Rock-Gypsy Moth	9,000	9,000	
	Castle Rock-Addition Leanto to Office	5,000	5,000	
	Fence for Pleasant Acres Cemetary	6,500	6,500	Cap Projects Fund
	Castle Rock-Handicap Fishing Pier	10,000	0	
	Wilderness-Fish Cleaning House	20,000	0	
	Castle Rock-Slide for Playground	7,000	0	
	Wilderness-Block Pit Toilet	12,000	0	
	Castle Rock-Finish Office Bathrooms/Display	5,000	0	
	Wilderness-New Septic Pumps	1,000	0	
	Castle Rock-Fire Rings	500	0	
	Wilderness-10"X30" Fire Rings	500	0	
	Forestry-Criterion RD 1000	1,400	0	
		102,900	45,500	
DHS	Mid Size Sedan	19,500	19,500	
	Desk Chair	350	350	
	Computer Desk	1,700	1,700	
	Heavy Duty Paper Shredder	3,200	3,200	
		24,750	24,750	
	Total Capital Outlay Requests	1,544,404	870,524	

2008 New Positions Requested

DEPT	DESCRIPTION	REQUEST	LEVY AMT
Clerk of Court	Court Receptionist II/Collections Grade 6	29,680	29,680
Info Systems	Help Desk Associate Grade 12	37,930	37,930
District Attorney	Paralegal Half Time Grade 8	16,014	0
		<hr/>	
		53,944	37,930