



# Ozaukee County Fixed Assets

**Presentation to County Board  
March 21, 2007**



OZAUKEE  
COUNTY

# Today's Agenda

- **Review of Countywide Assets**
  - **Summary by Department and Type**
  - **Detail by Type**
  - **Land Inventory**
- **Capital Improvement Planning**
  - **Capital Planning Policy**
  - **2008-2012 Process Update**

# Accounting for Fixed Assets

- **Changed requirement after GASB #34**
  - Required financial statements to recognize depreciation on infrastructure
  - “Asset value” represents the net asset cost less depreciation and NOT market value

# County Fixed Assets

**\$60.7 Million in value**  
**(less depreciation)**

**Ozaukee County's fixed assets are found primarily  
in five Departments**

**PW - Highway**

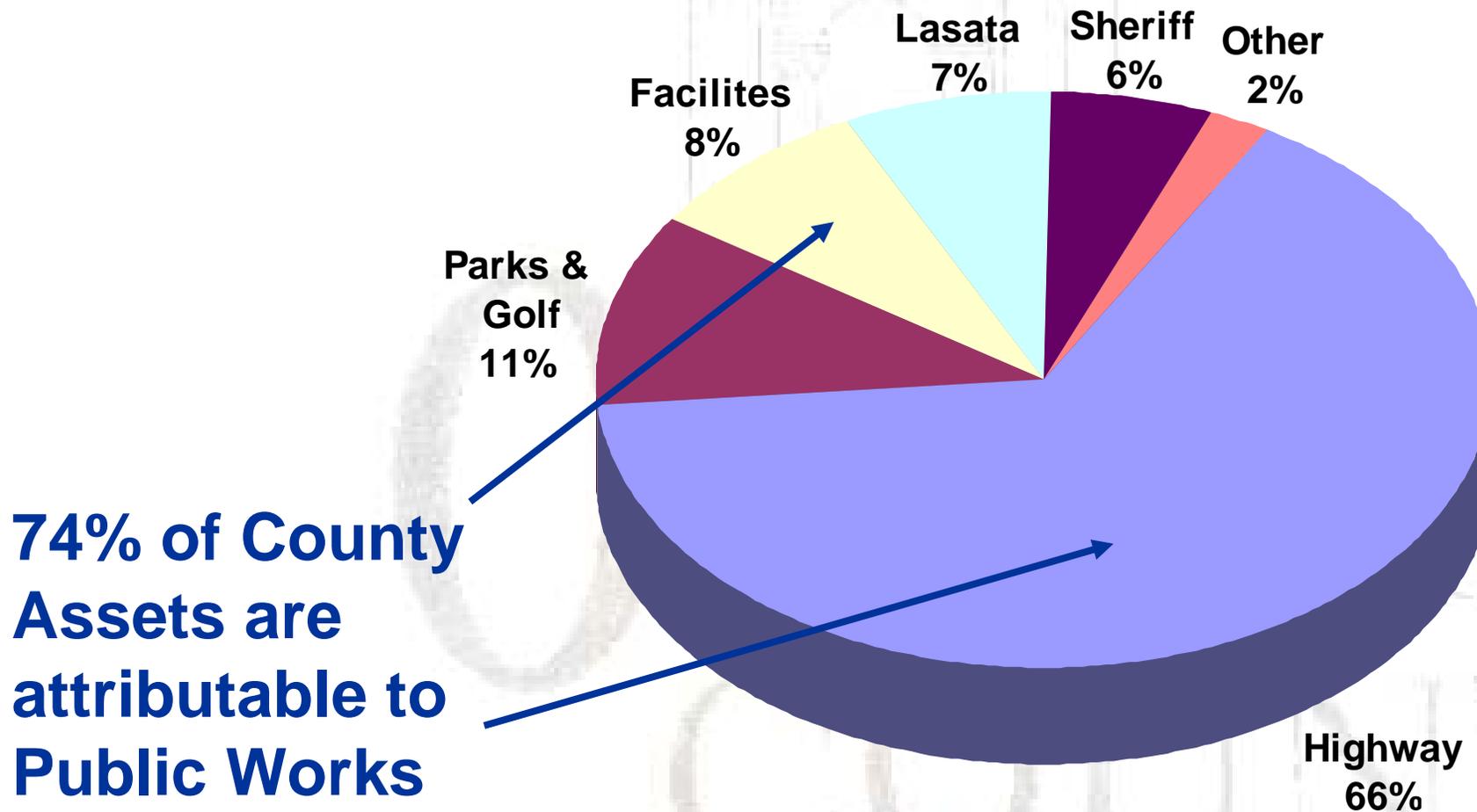
**Parks & Golf**

**PW – Facilities**

**Lasata**

**Sheriff**

# Breakdown by Department



# County Fixed Assets

## Seven Main Categories of County Assets

**Roadways**

**Buildings**

**Equipment**

**Land**

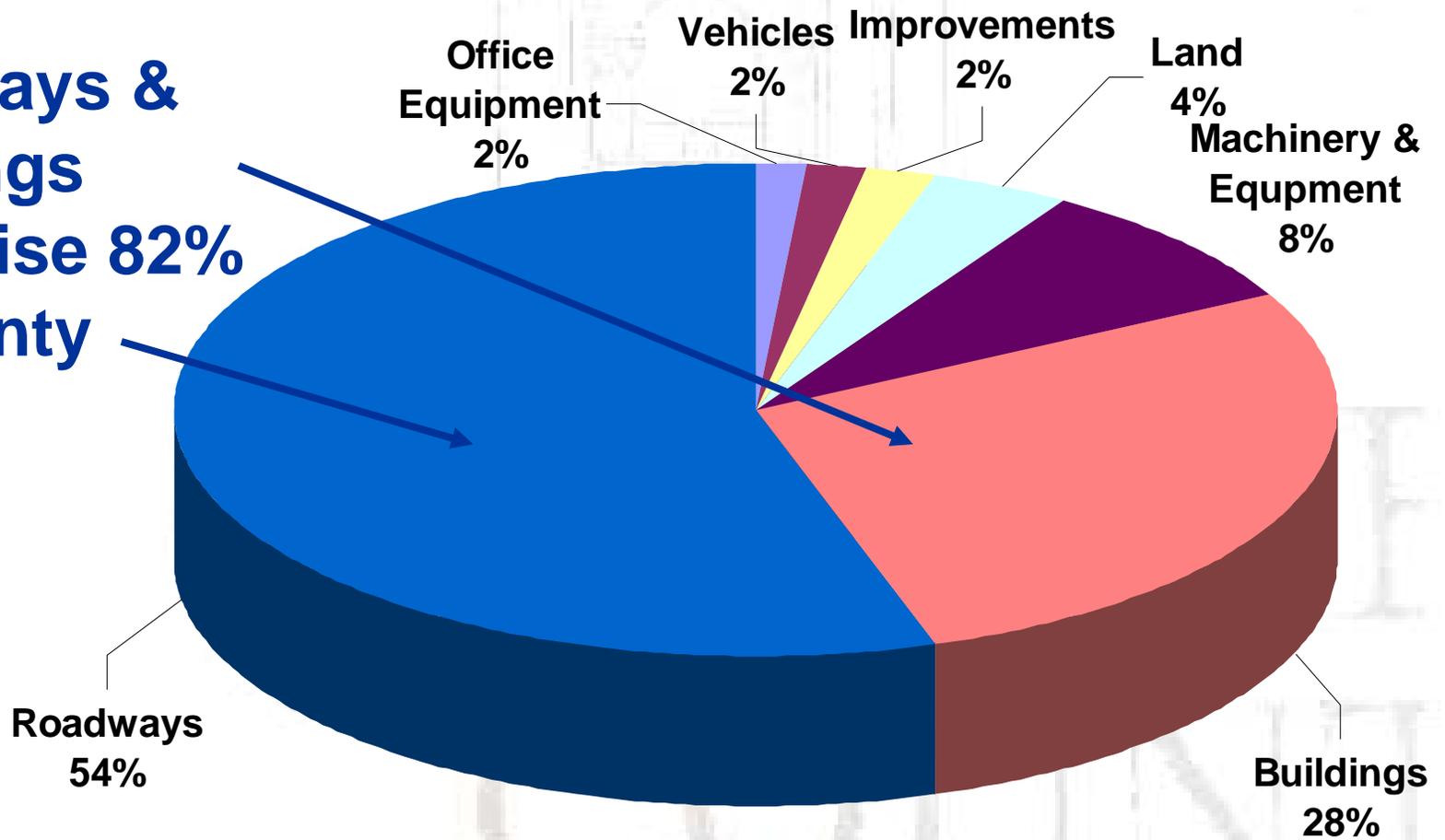
**Improvements**

**Vehicles**

**Office Equipment**

# Breakdown by Type

**Roadways & Buildings  
Comprise 82%  
of County  
Assets**



# Roadways

- **The value of the County's roadways total - \$35.2 Million**
  - **152 Miles of County Trunk Highway and related, ROW and Culverts**
  - **17 Bridges**



# Buildings & Improvements

- **The value of County owned buildings totals \$14.9 Million (less depreciation)**
  - **General Fund: \$4.4 Million**
  - **Lasata and Lasata Heights: \$4.4 Million**
  - **Parks & Golf: \$3.4 Million**
  - **Highway: \$2.7 Million**

# Major Buildings & Improvements



**Justice Center - \$2.8 Million**

**Original Construction 1987 &  
Addition 1998 – Original Value \$7.7  
Million**

# Major Buildings & Improvements



**Meekwon Clubhouse - \$1.4 Million**

**2003 Construction – Original Cost  
\$1.6 Million**

# Major Buildings & Improvements



**Ozaukee Ice Center - \$1.3 Million**

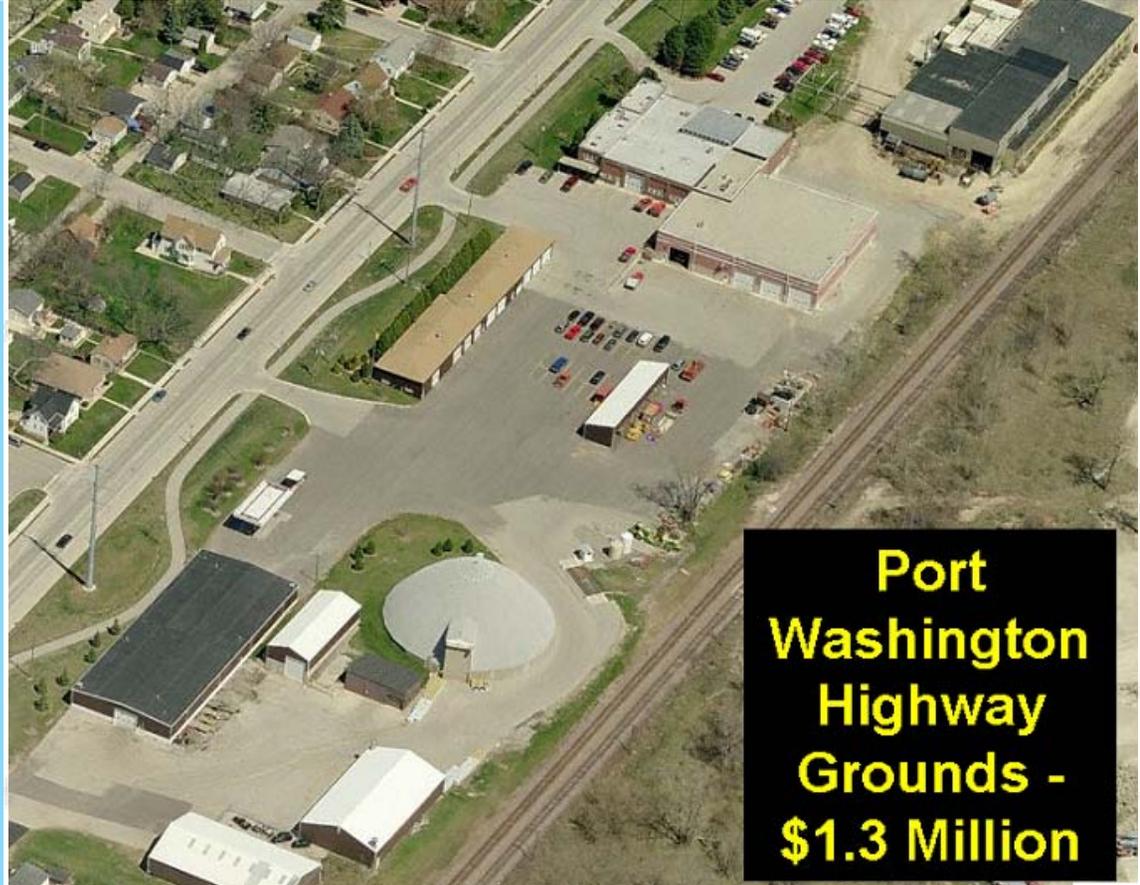
**1997 Construction – Original Cost  
\$2.0 Million**

# Major Buildings & Improvements



**2002 Expansion and Nursing Home Improvements**

# Major Buildings & Improvements



**Port  
Washington  
Highway  
Grounds -  
\$1.3 Million**

**Various Building Improvements**

# Machinery & Equipment

- **The value of the County's machinery & equipment totals \$6.9 Million**
  - **\$3.8 Million is attributable to Highway**
  - **\$1.2 Million is attributable to the County Radio System**
  - **\$800,000 is attributable to Parks & Golf**



# Land Inventory & Acquisition Cost



**Date of Acquisition - 2002**

# Land Inventory & Acquisition Cost



Dates of Acquisition – 1973 & 2003

# Land Inventory & Acquisition Cost



**Administration  
Center Property  
\$416,000**

**Dates of Acquisition – 1900 & 1980**

# Land Inventory & Acquisition Cost



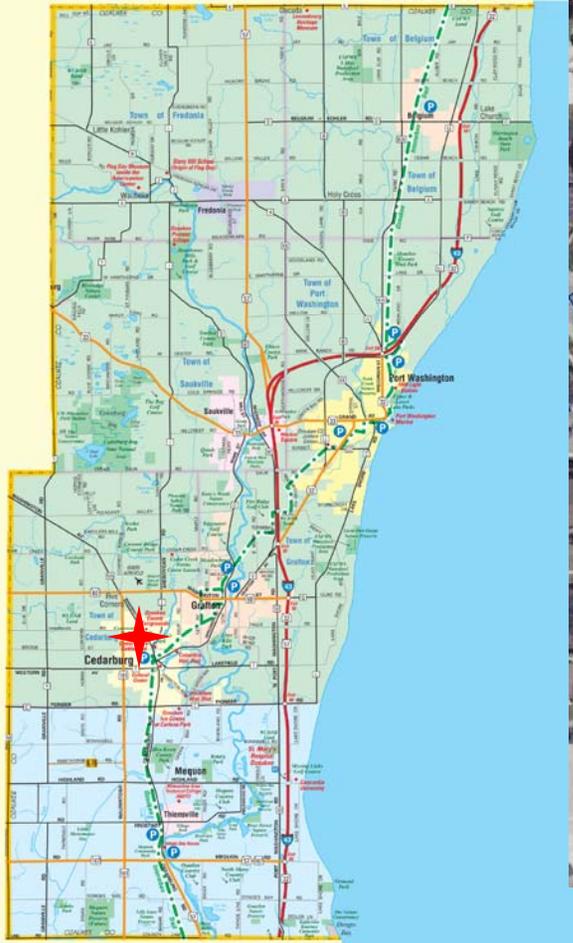
**Date of Acquisition - 1999**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 1962**

# Land Inventory & Acquisition Cost



**County  
Fairgrounds  
\$37,000**

**Date of Acquisition - 1945**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 1970**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 1987**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 1994**

# Land Inventory & Acquisition Cost



**Cedarburg Highway Shop - \$26,000**

**Date of Acquisition - 1968**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 1996**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 1966**

# Land Inventory & Acquisition Cost



**Waubedonia Park**  
**\$5,000**

**Date of Acquisition - 1926**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 1960**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 1944**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 1925**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 1947**

# Land Inventory & Acquisition Cost



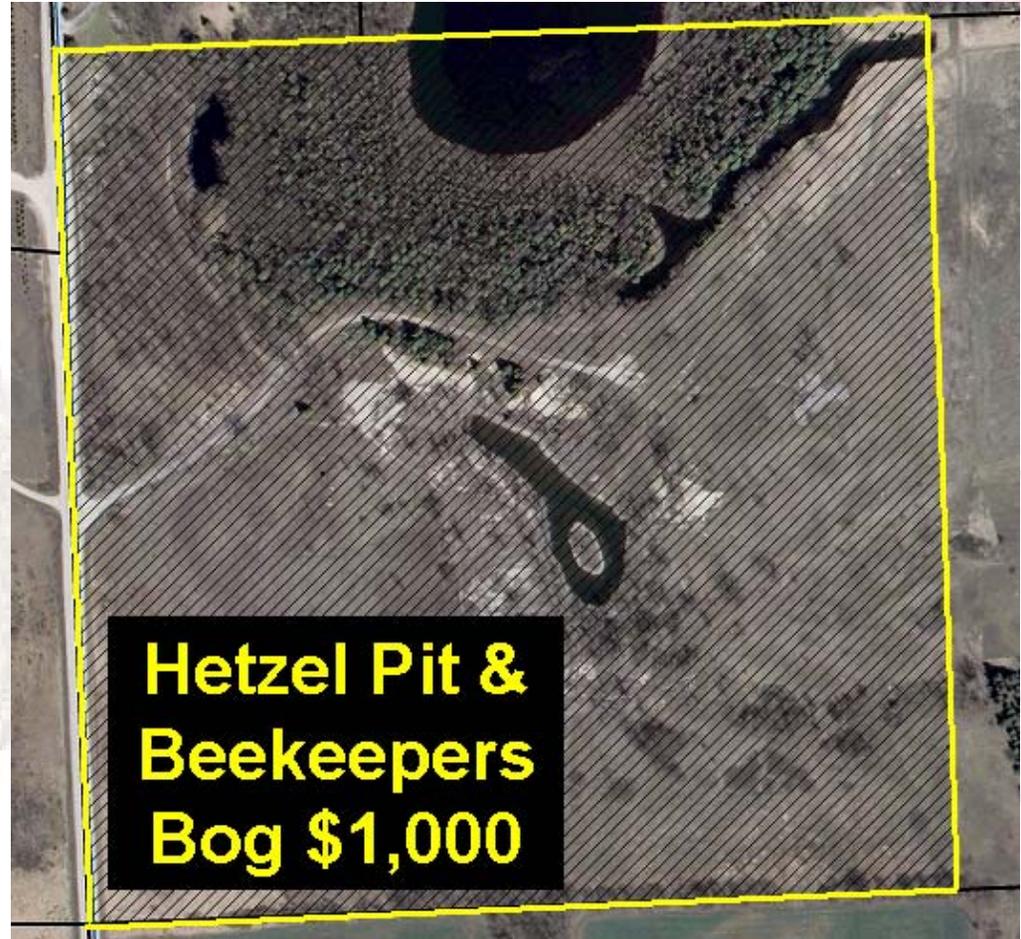
**Date of Acquisition - 1960**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 1951**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 1959**

# Land Inventory & Acquisition Cost



**Pioneer Village and  
Peters Youth Camp  
\$1,500**

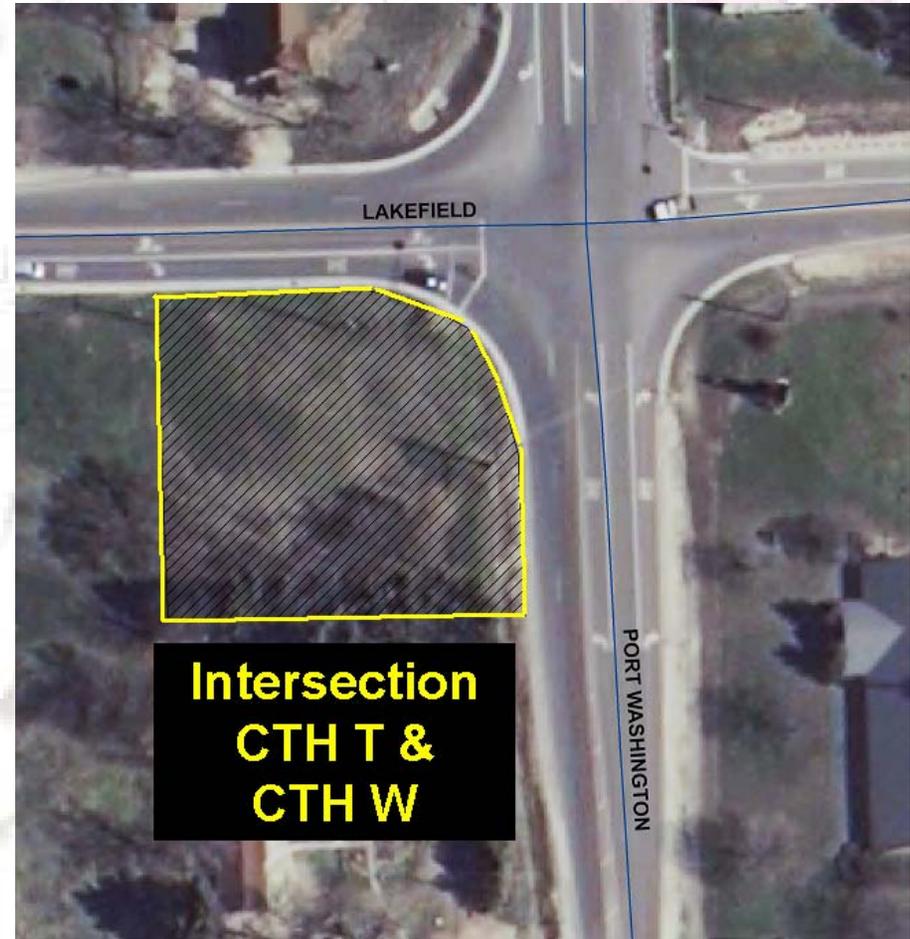
**Date of Acquisition - 1962**

# Land Inventory & Acquisition Cost

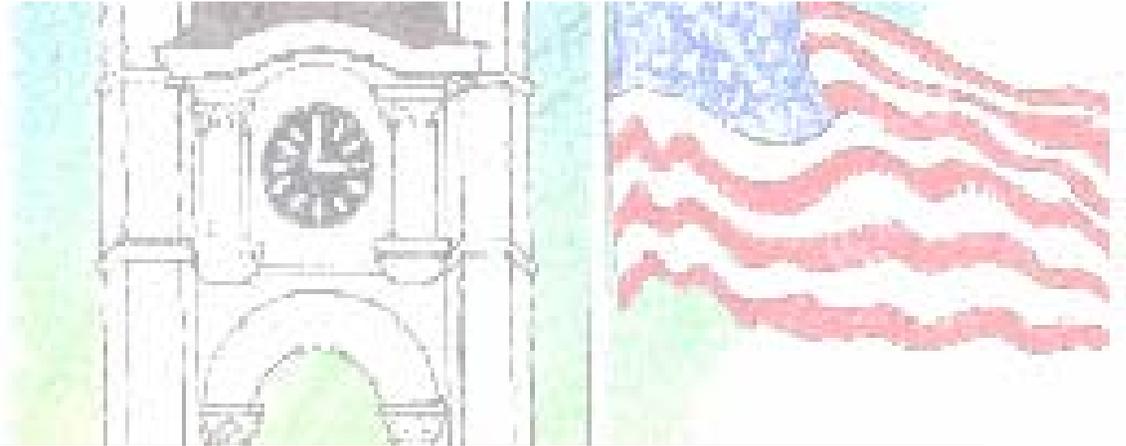


**Currently ROW – will be made available upon reconstruction of intersection**

# Land Inventory & Acquisition Cost



**Date of Acquisition - 2005**



**QUESTIONS?**

WISCONSIN  
OSHAUKI  
COUNTY