

LINCOLN COUNTY BOARD OF SUPERVISORS

Wednesday, October 18, 2016 - 6:00 p.m.

Meeting Location: Lincoln County Service Center, 801 N. Sales Street, Room 257, Merrill, WI 54452

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Announcements/Recognitions/Awards/Appointments
  - A. Announcements: None
  - B. Service Recognitions:
    - 20 Years: Susan Hinz, Pine Crest Nursing Home
    - 25 Years: Sheila Graap, Pine Crest Nursing Home  
Eva Haugen, Pine Crest Nursing Home  
Timothy Sarazin, Highway Department
    - 35 Years: Laurie Wegner, Pine Crest Nursing Home
  - C. Appointments:
    1. Re-appoint Claude R. Willet to Veterans Service Commission (Term expires November 2019)
5. Reading & Approval of the Journal – September 28, 2016
6. Letters, Petitions and Memorials
  - A. Letters: None
  - B. Memorials: None
7. Reports of Standing & Special Committees
  - A. Administrative & Legislative Committee: WCA Conference – County Board Supervisor (Julie Allen)
  - B. Finance Committee: 2016 Year-to-Date Budget Report – Finance Director (Dan Leydet)
  - C. Finance Committee: 2017 Preliminary Budget – Finance Director (Dan Leydet)
  - D. Administrative & Legislative Committee:
    - Administrative Coordinator’s Written Report – September (Randy Scholz)
8. Resolutions and Ordinances
  - A. Res 1) Resolution 2016-10-33 Approving Capital Improvement Project (CIP) Request Not to Exceed \$265,000 for a Generator to Service Pine Crest and the Social Services Building
  - 2) Resolution 2016-10-34 Resolution Providing for the Sale of Approximately \$8,570,000 General Obligation Refunding Bonds
  - 3) Resolution 2016-10-35 Committing \$1,846,708 for Capital Improvement Projects (CIP) from Unassigned Funds in the General Fund
  - 4) Resolution 2016-10-36 Conveyance of Real Estate
  - 5) Resolution 2016-10-37 To Approve the 2017 Lincoln County Forest Annual Work Plan
  - 6) Resolution 2016-10-38 Adopt the 2017-2021 Lincoln County Outdoor Recreation Plan
  - B. Ord 1) Ordinance 2016-10-633 An Ordinance amending the General Code of the County of Lincoln (11.06 – Lodging, Recreation and food Protection)
9. Report of Claims – None
10. Approval for Mileage and Per Diem for Board Meeting
11. Next County Board Meeting Date: Tuesday, November 8, 2016, 8:00 A.M. Meeting Location: Lincoln County Service Center, 801 N Sales Street, Merrill, WI 54452
12. Adjourn

Request for reasonable accommodations for disabilities or limitations should be made prior to the date of this meeting. You may contact the County Clerk at 715.539.1019. Please do so as early as possible so that proper arrangements can be made. Requests are kept confidential.

Posted:

|                |            |            |    |          |
|----------------|------------|------------|----|----------|
| News Media     | Date _____ | Time _____ | m. | By _____ |
| Service Center | Date _____ | Time _____ | m. | By _____ |
| Courthouse     | Date _____ | Time _____ | m. | By _____ |
| Tomahawk Annex | Date _____ | Time _____ | m. | By _____ |

#### GENERAL REQUIREMENTS:

1. Must be held in a location which is reasonably accessible to the public.
2. Must be open to all members of the public unless the law specifically provides otherwise.

#### NOTICE REQUIREMENTS:

1. In addition to any requirements set forth below, notice must also be in compliance with any other specific statute.
2. Chief presiding officer or his/her designee must give notice to the official newspaper and to any members of the news media likely to give notice to the public.

#### MANNER OF NOTICE:

Date, time, place, and subject matter, including subject matter to be considered in a closed session, must be provided in a manner and form reasonably likely to give notice to the public.

#### TIME FOR NOTICE:

1. Normally, a minimum of 24 hours prior to the commencement of the meeting.
2. No less than 2 hours prior to the meeting if the presiding officer establishes there is a good cause that such notice is impossible or impractical.

#### EXEMPTIONS FOR COMMITTEES AND SUB-UNITS:

Legally constituted sub-units of a parent governmental body may conduct a meeting during the recess or immediately after the lawful meeting to act or deliberate upon a subject which was the subject of the meeting, provided the presiding officer publicly announces the time, place, and subject matter of the sub-unit meeting in advance of the meeting of the parent governmental body.

#### PROCEDURE FOR GOING INTO CLOSED SESSION:

1. Motion must be made, seconded, and carried by roll call majority vote and recorded in the minutes.
2. If motion is carried, chief presiding officer must advise those attending the meeting of the nature of the business to be conducted in the closed session, and the specific statutory exemption under which the closed session is authorized.

#### STATUTORY EXEMPTIONS UNDER WHICH CLOSED SESSIONS ARE PERMITTED:

1. Deliberation of judicial or quasi-judicial matters. Sec. 19.85(1)(a)
2. Considering dismissal, demotion, or discipline of any public employee or the investigation of charges against such person and the taking of formal action on any such matter; provided that the person is given actual notice of any evidentiary hearing which may be held prior to final action being taken and of any meeting at which final action is taken. The person under consideration must be advised of his/her right that the evidentiary hearing be held in open session and the notice of the meeting must state the same. Sec. 19.85(1)(b).
3. Considering employment, promotion, compensation, or performance evaluation data of any public employee. Sec. 19.85(1)(c).
4. Considering strategy for crime detection or prevention. Sec. 19.85(1)(d).
5. Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business whenever competitive or bargaining reasons require a closed session. Sec. 19.85(1)(e).
6. Considering financial, medical, social, or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of specific charges, which, if discussed in public would likely have an adverse effect on the reputation of the person referred to in such data. Sec. 19.85(1)(f).
7. Conferring with legal counsel concerning strategy to be adopted by the governmental body with respect to litigation in which it is or is likely to become involved. Sec. 19.85(1)(g).
8. Considering a request for advice from any applicable ethics board. Sec. 19.85(1)(h).

#### CLOSED SESSION RESTRICTIONS:

1. Must convene in open session before going into closed session.
2. May not convene in open session, then convene in closed session and thereafter reconvene in open session with twelve (12) hours unless proper notice of this sequence was given at the same time and in the same manner as the original open meeting.
3. Final approval or ratification of a collective bargaining agreement may not be given in closed session.

#### BALLOTS, VOTES, AND RECORDS:

1. Secret ballot is not permitted except for the election of officers of the body or unless otherwise permitted by specific statutes.
2. Except as permitted above, any member may require that the vote of each member be ascertained and recorded.
3. Motions and roll call votes must be preserved in the record and be available for public inspection.

#### USE OF RECORDING EQUIPMENT:

The meeting may be recorded, filmed, or photographed, provided that it does not interfere with the conduct of the meeting or the rights of the participants.

#### LEGAL INTERPRETATION:

1. The Wisconsin Attorney General will give advice concerning the applicability or clarification of the Open Meeting Law upon request.
2. The municipal attorney will give advice concerning the applicability or clarification of the Open Meeting Law upon request.

#### PENALTY:

Upon conviction, any member of a governmental body who knowingly attends a meeting held in violation of Subchapter IV, Chapter 19, Wisconsin Statutes, or who otherwise violates the said law shall be subject to forfeiture of not less than \$25.00 nor more than \$300.00 for each violation.

Lincoln County Board of Supervisors  
Meeting: September 28, 2016

The Lincoln County Board of Supervisors met at the Lincoln County Service Center, 801 N Sales Street, Room 257, Merrill, WI in session assembled pursuant to law. Chair Lee called the meeting to order at 6:00 p.m., Pledge of allegiance followed. Roll was called with the following present: Allen, Baughan, Bialecki, Breitenmoser, Crosby (arrived at 6:08), Gilk, Hafeman, Heller, Koth, Lee, Loka, Mueller, Nowak, Pike, Reichelt, Rusch, Vander Sanden, Voermans, Weaver, Woller, and Zeitz (21); Excused: None

4. A. Announcement: None
- B. Service Recognitions for September 2016: None
- C. Appointments & Re-Appointments: None
5. Approval of the Journal: M/S Koth/Zeitz to approve the August 16, 2016 minutes with an amendment to Resolution 2016-08-23 correcting the committee vote to 4-0. Motion carried by a voice vote.
6. A. Letters: None
- B. Memorials: Eugene Simon (1994-2004), Garth Swanson (201-2016)
7. Reports of Standing & Special Committees:
  - A. Finance Committee: 2016 Year-to-Date Budget Report – Finance Director (Dan Leydet)
  - B. Finance Committee: 2017 Budget – Finance Director (Dan Leydet)
  - C. Administrative & Legislative Committee: Administrative Coordinator's Written Report - August (Randy Scholz)
8. Resolutions and Ordinances

A. 1) Resolution 2016-09-24

Approve Filling New Position in Maintenance Department – Maintenance Worker

WHEREAS page 9 of the Lincoln County Personnel Policy specifies a procedure for approval of new positions, and

WHEREAS the Administrative Coordinator has recommended filling the new position, and

WHEREAS the Highway, Social Service, and Personnel Committees have approved filling the new position

NOW, THEREFORE BE IT RESOLVED, that the Lincoln County Board of Supervisors accepts the recommendation of the Social Services and Personnel Committees and approves filling the new position

Position: Maintenance Worker  
Department: Maintenance Department  
Hours: 40 hours per week  
Proposed Wages: Maintenance Worker - \$13.96  
Discussion: Adding worker will put all Lincoln County buildings under one department for maintenance  
Fiscal Impact: There will be no addition tax levy needed for this position – funding is half from Social Services and the other half is from the highway department

Dated this 28<sup>th</sup> day of September, 2016

Introduced by: Public Property Committee      Date Passed: August 9, 2016      Committee Vote: Unanimous

Introduced by: Social Services Committee      Date Passed: August 17, 2016      Committee Vote: Unanimous

Introduced by: Highway Committee      Date Passed: August 4, 2016      Committee Vote: Unanimous

Introduced by: Personnel Committee      Date Passed: August 8, 2016      Committee Vote: Unanimous

M/S Koth/Nowak to adopt Resolution 2016-09-24. Discussion followed. Motion carried by a voice vote.

2) Resolution 2016-09-25

Public Participation for Farmland Preservation Plan

WHEREAS, Lincoln County is required to prepare and adopt a Farmland Preservation Plan as outlined in Wisconsin Statutes; and

WHEREAS, public participation is critical for the development of a sound plan; and

WHEREAS, it is necessary for the County Board of Supervisors to approve a process to involve the public in the planning process; so

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors does approve and authorize the Public Participation Plan as presented.

Dated: September 28, 2016

Introduced by: Land Services Committee      Date Passed: August 11, 2016      Committee Vote: 6-0

Fiscal Impact: None

M/S Allen/Rusch to adopt Resolution 2016-09-25. Discussion followed. Motion carried by a voice vote.

3) Resolution 2016-09-26

Approving Conveyance of Real Estate

BE IT RESOLVED, by the Lincoln County Board of Supervisors duly assembled this 28th day of September, 2016 that the following conveyance of real estate to be made by the County Clerk on behalf of Lincoln County, be and same are hereby ratified, confirmed, and approved:

| Purchaser                    | Description | Amount      |
|------------------------------|-------------|-------------|
| GRANT AND<br>KAYLEIGH DAIGLE |             | \$65,001.10 |

PRT OF GL 3 - CM AT NW CR  
OF GL 3 - E 1345.3' - S  
25DG W 200' POB - S 25DG W  
100' - S 88DG E 212.5' - NLY  
ALG SHR OF SILVER LK 100' -  
N 88DG 30' W 226' TO POB  
SEC 21-34-07  
N8222 BIG PINE LANE, IRMA  
P.I.N. #026-3407-213-9987

Dated: September 28, 2016

Introduced by: Forestry, Land & Parks Committee      Date Passed: August 8, 2016

Committee Vote: Passed Unanimously      Fiscal Impact: \$65,001.10

M/S Vander Sanden/Koth to adopt Resolution 2106-09-26. Discussion followed. Motion carried by a voice vote.

4) Resolution 2016-09-27

INITIAL RESOLUTION AUTHORIZING NOT TO EXCEED \$9,600,000  
GENERAL OBLIGATION BONDS OR PROMISSORY NOTES  
FOR NURSING HOME PROJECT

WHEREAS, Lincoln County, Wisconsin (the "County"), is in need of an amount not to exceed \$9,600,000 for the public purpose of financing the construction of an addition to, acquisition of equipment for and related improvements to the County's nursing home; and

WHEREAS, it is desirable to authorize the issuance of general obligation bonds or promissory notes for such purpose pursuant to Chapter 67 of the Wisconsin Statutes;

NOW, THEREFORE, BE IT RESOLVED by the Lincoln County Board of Supervisors that the County borrow an amount not to exceed \$9,600,000 by issuing its general obligation bonds or promissory notes for the public purpose of financing the construction of an addition to, acquisition of equipment for and related improvements to the County's nursing home. There be and there hereby is levied on all the taxable property in the County a direct, annual tax in such years and in such amounts as are sufficient to pay when due the principal and interest on such bonds or notes.

Dated this 28 day of September, 2016.

Introduced by: Finance and Insurance Committee      Date Passed: August 5, 2016

Committee Vote: 4 -1

Introduced by: Pine Crest Board of Trustees      Date Passed: September 19, 2016

Committee Vote:

Fiscal Impact: Annual Debt Service not to exceed \$635,000 to be funded through the Medical Assistance Reimbursement Formula.

M/S Bialecki/Weaver to adopt Resolution 2016-09-27. Discussion followed. Roll was called Aye's: Allen, Bialecki, Breitenmoser, Gilk, Hafeman, Heller, Koth, Lee, Mueller, Nowak, Pike, Reichelt, Rusch, Voermans, Weaver, and Woller (16) Nay's: Baughan, Crosby, Loka, Vander Sanden, and Zeitz (5) Motion carried 16-5.

5) Resolution 2016-09-28

RESOLUTION IN SUPPORT OF INCREASED FUNDING IN THE CHILDREN AND FAMILY AIDS ALLOCATION

WHEREAS, the Department of Children and Families provides funding to counties through the Children and Family Aids allocation for the provision of child abuse and neglect services, including prevention, investigation, treatment, and out-of-home placement costs; and

WHEREAS, base funding for child welfare services has not increased since the Department of Children and Families was created in 2009; and

WHEREAS, over the past few years, the child welfare workload has increased in all counties across the state; and

WHEREAS, the number of child protective services (CPS) referrals has increased by 30 percent since 2007 – from 55,895 referrals in 2007 to 72,698 in 2014; and

WHEREAS, the number of children in out-of-home care has increased from 7,653 in 2011 to 8,258 in 2015; and

WHEREAS, the number of screened-in CPS reports has increased from 18,706 in 2011 to 20,384 in 2015; and

WHEREAS, the number of Children in Need of Protection and Services (CHIPS) petitions filed with the court has increased 12.5 percent from 2008 to 2015; and

WHEREAS, counties are struggling to recruit and retain child welfare workers; and

WHEREAS, the stress of increasing caseloads is taking its toll on CPS workers, causing many experienced child welfare workers to leave the profession; and

WHEREAS, causes of these increases includes the use of heroin, opiates, and methamphetamines, and increase in aggressive behaviors that are not necessarily drug related; and

WHEREAS, it is critical that counties have the resources necessary to ensure the safety of children in every corner of the state; and

WHEREAS, counties are struggling to identify resources to increase child welfare staff, especially given the significant overmatch counties already put in the human services system.

NOW, THEREFORE, BE IT RESOLVED that the Lincoln County Board of Supervisors does hereby request that the state of Wisconsin, in its 2017-19 state biennial budget, increase funding to counties in the Children and Family Aids allocation to assist counties in serving the increasing number of children and families in the child welfare system; and

BE IT FURTHER RESOLVED that a copy of this resolution be sent to Governor Scott Walker, Department of Children and Families Secretary Eloise Anderson, Department of Administration Secretary Scott Neitzel, area legislators, and the Wisconsin Counties Association.

Dated: September 28, 2016

Introduced by: Social Services Committee      Date Passed: September 8, 2016      Committee Vote: 3-0

Fiscal Impact: None

M/S Nowak/Bialecki to adopt Resolution 2016-09-28. Discussion followed. Motion carried by a voice vote.

#### 6) Resolution 2016-09-29

RESOLUTION TO TRADE PROPERTY AND CORRECT TITLE DESCRIPTION OF KNIGHTS LAKE BOATLANDING  
WHEREAS, in 1988, the west 50 feet of the NW1/4 NE1/4 of Section 5 T32N-R7E lying north of the high water line of Knights Lake and south of Knights Lake Road with parcel identification number 014-3207-051-9997 was donated to Lincoln County to be used as public access to the lake, and

WHEREAS, this property was accepted by Lincoln County and a public access site was constructed in what was believed to be the proper location, and

WHEREAS, this property has been formally surveyed and the forty line has been found to be 82 feet west of where it was believed to be located in 1988, and

WHEREAS, the current description on the deed for the launch does not accurately describe where the boat launch is physically located, and

WHEREAS, the proper description for the boat launch is as follows: Commencing at the South ¼ Corner of Section 5; thence N 00°54'43" E, 2632.78 feet along the North-South ¼ Line to a 1.5 inch Iron Pipe, marking the Center ¼ Corner of said Section as called for in previous survey work; thence continuing along said North-South ¼ Line N 02°16'11" E, 2695.75 feet to a 6" X 6" Granite Monument, marking the North ¼ Corner of said Section; thence S 01°19'37" E, 1308.57 feet to a 1 inch Iron Bar, near the North shore of Knight Lake, being the Point of Beginning; thence N 01°19'37" W, to the South line of Knight Lake Road; thence Easterly, along said

South line to a point that is 50.00 feet East of the West line of this described parcel; thence S 01°19'37" E, parallel to said West line, to the North shore of Knight Lake; thence Westerly, along said shore to a point that is S 01°19'37" E of the Point of Beginning; thence N 01°09'37" W, to the Point of Beginning.

NOW THEREFORE BE IT RESOLVED, that as a bookkeeping item, Lincoln County will deed back to the donor of this property, the land originally described in the deed from 1988, and

BE IT FURTHER RESOLVED, that Lincoln County will accept the donation of the 50 foot parcel of land lying north of the high water line of Knights Lake and south of Knights Lake Road, where the boat launch was constructed and is currently located, and

BE IT FURTHER RESOLVED, that the appropriate county officials are authorized to sign the necessary documents to finalize this transaction.

Dated: September 28, 2016

Introduced by: Forestry, Land and Parks Committee Date Passed: September 12, 2016

Committee Vote: Passed Unanimously Fiscal Impact: None

M/S Vander Sanden/Koth to adopt Resolution 2016-09-29. Discussion followed. Motion carried by a voice vote.

7) Resolution 2016-09-30

Title: Approval of Bids for Construction of Additions to and Renovation of Pine Crest Nursing Home

WHEREAS the Lincoln County Board of Supervisors adopted Resolution 2015-08-33 authorizing the Pine Crest Board of Trustees to take all necessary steps for the construction and/or renovation and financing of a building project; and

WHEREAS the Lincoln County Board of Supervisors has approved bonding for the building project by resolution 2016-09-27; and

WHEREAS the Pine Crest Board of Trustees approved the design of the building additions and renovations; and

WHEREAS Architectural Design Group (ADG) has prepared the construction and bid documents for the above named project; and

WHEREAS Pine Crest's construction managers, The Samuels Group, recommend that the project begin as soon as possible in 2016 to minimize the effects of escalating material and construction costs and to keep the project within the approved budget;

WHEREAS the lowest qualified bids were received from (see attached exhibit) totaling \$ \_\_\_\_\_ and the amount falls within the budgeted costs for the project; and

WHEREAS the Pine Crest Board of Trustees recommends the acceptance of these bids;

NOW THEREFORE BE IT RESOLVED that the Lincoln County Board of Supervisors accepts the recommendation of the Pine Crest Board of Trustees and accepts the lowest qualified bids (see attached list) totaling \$ \_\_\_\_\_ with a contingency of \$ \_\_\_\_\_ and authorizes the Pine Crest Board of Trustees to proceed with completing this project.

Dated this 28th day of September, 2016.

Introduced by: The Pine Crest Board of Trustees Committee Action: Pine Crest Board of Trustees

Passed on 9/28/16 Fiscal Impact: \$9,600,000 – Reimbursed Through the MA Formula

M/S Bialecki/Allen to adopt Resolution 2016-09-30. Lengthy discussion followed. Motion carried by a voice vote.

**Resolution 2016-09-30 Bid Exhibit  
Budget Summary**

**Addition Total**

**Renovation Alt 1-9 Totals**

|                                     |                  |                |
|-------------------------------------|------------------|----------------|
| Altmann Construction                | 3,628,000        | 373,500        |
| JF Ahern (Fire Protection)          | 199,900          | 19,765         |
| Zimmerman Plumbing                  | 524,789          |                |
| Hurckman Mechanical (HVAC)          | 1,129,000        |                |
| Pieper Electric                     | 684,237          | 69,602         |
| <b>Sub total</b>                    | <b>6,165,926</b> | <b>462,867</b> |
| <b>Bid Totals (Categories 1-32)</b> | <b>6,628,793</b> |                |
| General Requirements                | 976,180          |                |
| CM Fees                             | 208,781          |                |
| Design Fees                         | 582,025          |                |
| Furniture / Equipment               | 427,400          |                |
| IT / Nurse Call                     | 417,694          |                |
| <b>Total</b>                        | <b>9,240,873</b> |                |
| Contingency                         | 359,127          |                |
| <b>Project Total</b>                | <b>9,600,000</b> |                |

## 8) Resolution 2016-09-31

Resolution Accepting and Expressing Gratitude to the Bierman Family Foundation, Inc. for the Grant Award of \$172,000 for implementation of a K-9 program within the Lincoln County Sheriff's Office.

WHEREAS, Lincoln County was in need of a K-9 program to enhance its law enforcement services to the community and to further protection to the public in which it serves; and

WHEREAS, the funding for the K-9 program would have come from Lincoln County funds; and

WHEREAS, a letter was sent to the Bierman Family Foundation, Inc. requesting grant funds necessary to implement a K-9 program ; and

WHEREAS, the Bierman Family Foundation, Inc. responded with a grant award of \$172,000 which was accepted by the Lincoln County Law Enforcement Committee on 14 September, 2016.

NOW, THEREFORE BE IT RESOLVED, that on behalf of the Citizens of Lincoln County the Lincoln County Board of Supervisors accepts and expresses sincere gratitude for the \$172,000 grant award from the Bierman Family Foundation Inc.

BE IT FURTHER RESOLVED, that this resolution be sent to the Bierman Family Foundation Inc. with sincerest gratitude.

Dated this 28<sup>th</sup> day of September, 2016

Fiscal Impact: Receiving \$172,000 for implementation, annual K-9 program costs expected to be \$7,000

Introduced by: Law Enforcement and Finance and Insurance Committees

Committee Action: Finance and Insurance Committee passed 5-0 on September 9, 2016

Law Enforcement Committee passed 5-0 on September 14, 2016

M/S Zeitz/Heller to adopt Resolution 2016-09-31. Discussion followed. Motion carried by a voice vote.

9) Resolution 2016-09-32

Designation of Public Depository

WHEREAS, provisions in Chapter 34 and Chapter 59 of Wisconsin Statutes require that counties designate public depositories;

NOW, THEREFORE BE IT RESOLVED, that the following banking institution shall be and is hereby designated, until further action, as a public depository for all public monies coming into the hands of the Treasurer of Lincoln County, State of Wisconsin:

U.S. Bank, Madison, WI 53703

Dated this 28<sup>th</sup> day of September 2016.

Introduced by: Finance and Insurance Committee Committee Action: Passed ( ) on September 28, 2016.

Fiscal Impact: N/A

M/S Allen/Rusch to adopt Resolution 2016-09-32. Discussion followed. Motion carried by a voice vote.

B. 1) Ordinance 2016-09-632

AN ORDINANCE AMENDING THE GENERAL CODE OF THE COUNTY OF LINCOLN – CHAPTER 17, 17.1.12 AND 17.2.03, ZONING ORDINANCE AS A RESULT OF A COMPREHENSIVE PLAN AMENDMENT AND REZONING PETITION SUBMITTED BY DOUG AND SARAH WILLIAMS AND JASON AND KRISI DAVIS FOR PROPERTY IN THE TOWN OF KING

The County Board of Supervisors of Lincoln County, Wisconsin, does hereby ordain:

Chapter 17.1.12, Lincoln County Code and the Planned Land Use Map (Map #4) of Volume 2 of the Lincoln County Comprehensive Plan dated 2001 shall is amended to change the planned land use category for the approximately 6.15 acres (4 parcels) in Part of Government Lot #1, Section 28, T35N-R7E, in the Town of King, with multiple addresses on County Road A, tax parcel numbers 12.283507.006.001.00.00, 12.283507.006.002.00.00, 12.283507.006.003.00.00, and 12.283507.006.004.00.00 from Rural Single Family Residential to Private Recreation.

AND

Chapter 17.2.03, Lincoln County Code, is amended such that the approximately 6.15 acres described above will be rezoned from a Rural Residential 2 zoning district to a Recreation zoning district.

This ordinance shall take effect following its passage and publication.

Dated: September 28, 2016

Introduced by: Land Services Date Passed: September 8, 2016 Committee Vote: 7-0 Fiscal Impact: None

M/S Heller/Hafeman to adopt Ordinance 2016-09-632. Discussion followed. Motion carried by a voice vote.

9. Reports of Claims – None

10. M/S Vander Sanden/Baughan to approve the mileage and per diem for this meeting. Motion carried by a voice vote.

11. Next County Board Meeting: Tuesday, October 18, 2016, at 6:00 p.m., at the Lincoln County Service Center, 801 N Sales Street, Room 257, Merrill, WI 54452

12. M/S Zeitz/Voermans to adjourn. Motion carried by a voice vote. Meeting adjourned at 8:05 p.m.

STATE OF WISCONSIN)

) SS

COUNTY OF LINCOLN)

I, Christopher J Marlowe, County Clerk in and for said Lincoln County, Wisconsin do hereby certify the within and foregoing is a true and accurate recital of all proceedings by and before the Board of Supervisors at their regular meeting, September 28, 2016.

Christopher J Marlowe, County Clerk



09/30/2016 08:16  
dan-1

LINCOLN COUNTY  
YEAR-TO-DATE BUDGET REPORT  
SEPTEMBER EXPENDITURE REPORT

FOR 2016 09

JOURNAL DETAIL 2016 9 TO 2016 9

ORIGINAL APPROP      TRANSFRS/ADJUSTMS      REVISED BUDGET      YTD EXPENDED      ENCUMBRANCES      AVAILABLE BUDGET      PCT USED

|                              |            |           |            |               |              |        |
|------------------------------|------------|-----------|------------|---------------|--------------|--------|
| 0010 GENERAL FUND            |            |           |            |               |              |        |
| 00 NON-DEPARTMENTAL          | 621,314    | 385,707   | 1,007,021  | 1,069,949.18  | -62,928.18   | 106.2% |
| 10 COUNTY BOARD              | 1,837,346  | 775,803   | 2,613,149  | 2,443,065.26  | 170,083.74   | 93.5%  |
| 20 ADMINISTRATIVE PERSONNEL  | 194,492    | 60,000    | 254,492    | 223,300.13    | 31,191.87    | 87.7%  |
| 21 CORPORATION COUNSEL       | 178,698    | 0         | 178,698    | 102,635.96    | 76,062.04    | 57.4%  |
| 22 FINANCE DEPARTMENT        | 387,519    | 0         | 387,519    | 312,888.66    | 74,630.34    | 80.7%  |
| 23 COUNTY CLERK              | 220,678    | 0         | 220,678    | 166,298.05    | 54,379.95    | 75.4%  |
| 24 TREASURERS DEPARTMENT     | 150,841    | 0         | 150,841    | 107,446.10    | 43,394.90    | 71.2%  |
| 25 INFORMATION TECHNOLOGY    | 790,660    | 0         | 790,660    | 560,804.90    | 229,855.10   | 70.9%  |
| 26 MAINTENANCE DEPARTMENT    | 1,296,263  | 15,857    | 1,312,120  | 672,581.34    | 639,438.66   | 51.3%  |
| 27 VETERANS DEPARTMENT       | 152,561    | 10,316    | 162,877    | 114,072.98    | 48,804.02    | 70.0%  |
| 30 CLERK OF COURTS           | 591,426    | 0         | 591,426    | 375,263.85    | 216,162.15   | 63.5%  |
| 31 CIRCUIT COURT (PROBATE)   | 283,035    | 0         | 283,035    | 204,416.09    | 78,618.91    | 72.2%  |
| 32 FAMILY COURT COMMISSIONER | 24,709     | 0         | 24,709     | 15,576.02     | 9,132.98     | 63.0%  |
| 33 DISTRICT ATTORNEYS OFFICE | 245,961    | 0         | 245,961    | 182,750.07    | 63,210.93    | 74.3%  |
| 41 LAND SERVICES DEPARTMENT  | 1,216,092  | 290,641   | 1,506,733  | 912,847.34    | 593,885.66   | 60.6%  |
| 43 REGISTER OF DEEDS         | 214,848    | 0         | 214,848    | 152,200.25    | 62,647.75    | 70.8%  |
| 44 UW EXTENSION              | 248,346    | 2,491     | 250,837    | 197,841.86    | 52,995.14    | 78.9%  |
| 50 SHERIFFS DEPARTMENT       | 7,043,102  | 239,362   | 7,282,464  | 5,091,761.50  | 2,190,702.50 | 69.9%  |
| 51 CORONERS DEPARTMENT       | 58,076     | 0         | 58,076     | 35,538.13     | 22,537.87    | 61.2%  |
| 52 EMERGENCY MANAGEMENT      | 110,436    | 8,404     | 118,840    | 66,205.48     | 52,634.52    | 55.7%  |
| 60 CHILD SUPPORT             | 263,351    | 0         | 263,351    | 175,721.58    | 87,629.42    | 66.7%  |
| TOTAL GENERAL FUND           | 16,129,754 | 1,788,581 | 17,918,335 | 13,183,264.73 | 4,735,070.27 | 73.6%  |
| 0020 COUNTY ROADS FUND       |            |           |            |               |              |        |
| 00 NON-DEPARTMENTAL          | 3,713,025  | 591,856   | 4,304,881  | 3,028,592.02  | 1,276,288.98 | 70.4%  |
| TOTAL COUNTY ROADS FUND      | 3,713,025  | 591,856   | 4,304,881  | 3,028,592.02  | 1,276,288.98 | 70.4%  |
| 0021 JAIL ASSESSMENT FUND    |            |           |            |               |              |        |
| 00 NON-DEPARTMENTAL          | 43,109     | 0         | 43,109     | 21,499.70     | 21,609.30    | 49.9%  |
| TOTAL JAIL ASSESSMENT FUND   | 43,109     | 0         | 43,109     | 21,499.70     | 21,609.30    | 49.9%  |
| 0022 EMERGENCY MEDICAL FUND  |            |           |            |               |              |        |



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LINCOLN COUNTY  
YEAR-TO-DATE BUDGET REPORT  
SEPTEMBER EXPENDITURE REPORT

P. 2  
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FOR 2016 09

JOURNAL DETAIL 2016 9 TO 2016 9

| 0022 | EMERGENCY MEDICAL FUND       | ORIGINAL APPROP | TRANSFRS/ADJUSTMS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|------|------------------------------|-----------------|-------------------|----------------|--------------|--------------|------------------|----------|
| 00   | NON-DEPARTMENTAL             | 1,920,037       | 160,000           | 2,080,037      | 1,129,922.87 | .00          | 950,114.13       | 54.3%    |
|      | TOTAL EMERGENCY MEDICAL FUND | 1,920,037       | 160,000           | 2,080,037      | 1,129,922.87 | .00          | 950,114.13       | 54.3%    |
| 0023 | HEALTH DEPARTMENT FUND       |                 |                   |                |              |              |                  |          |
| 00   | NON-DEPARTMENTAL             | 967,543         | 71,579            | 1,039,122      | 824,484.00   | .00          | 214,638.00       | 79.3%    |
|      | TOTAL HEALTH DEPARTMENT FUND | 967,543         | 71,579            | 1,039,122      | 824,484.00   | .00          | 214,638.00       | 79.3%    |
| 0024 | SOCIAL SERVICES FUND         |                 |                   |                |              |              |                  |          |
| 00   | NON-DEPARTMENTAL             | 2,241,672       | 0                 | 2,241,672      | 1,607,621.07 | .00          | 634,050.93       | 71.7%    |
|      | TOTAL SOCIAL SERVICES FUND   | 2,241,672       | 0                 | 2,241,672      | 1,607,621.07 | .00          | 634,050.93       | 71.7%    |
| 0030 | DEBT SERVICE FUND            |                 |                   |                |              |              |                  |          |
| 00   | NON-DEPARTMENTAL             | 867,089         | 0                 | 867,089        | 867,088.76   | .00          | .24              | 100.0%   |
|      | TOTAL DEBT SERVICE FUND      | 867,089         | 0                 | 867,089        | 867,088.76   | .00          | .24              | 100.0%   |
| 0050 | DOG LICENSE FUND             |                 |                   |                |              |              |                  |          |
| 00   | NON-DEPARTMENTAL             | 40,000          | 0                 | 40,000         | .00          | .00          | 40,000.00        | .0%      |
|      | TOTAL DOG LICENSE FUND       | 40,000          | 0                 | 40,000         | .00          | .00          | 40,000.00        | .0%      |
| 0051 | SEC 125 BENEFIT FUND         |                 |                   |                |              |              |                  |          |
| 00   | NON-DEPARTMENTAL             | 0               | 0                 | 0              | 1,310.25     | .00          | -1,310.25        | 100.0%   |
|      | TOTAL SEC 125 BENEFIT FUND   | 0               | 0                 | 0              | 1,310.25     | .00          | -1,310.25        | 100.0%   |
| 0060 | SOLID WASTE FUND             |                 |                   |                |              |              |                  |          |



FOR 2016 09 JOURNAL DETAIL 2016 9 TO 2016 9

| 0050 | SOLID WASTE FUND                   | ORIGINAL APPROP | TRANSFRS/ADJUSTMS | REVISED BUDGET | YTD EXPENDED  | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|------|------------------------------------|-----------------|-------------------|----------------|---------------|--------------|------------------|----------|
| 00   | NON-DEPARTMENTAL                   | 2,087,122       | 0                 | 2,087,122      | 762,120.37    | .00          | 1,325,001.63     | 36.5%    |
|      | TOTAL SOLID WASTE FUND             | 2,087,122       | 0                 | 2,087,122      | 762,120.37    | .00          | 1,325,001.63     | 36.5%    |
| 0061 | PINE CREST NURSING HOME            |                 |                   |                |               |              |                  |          |
| 00   | NON-DEPARTMENTAL                   | 11,720,800      | 0                 | 11,720,800     | 9,333,199.07  | .00          | 2,387,600.93     | 79.6%    |
|      | TOTAL PINE CREST NURSING HOME      | 11,720,800      | 0                 | 11,720,800     | 9,333,199.07  | .00          | 2,387,600.93     | 79.6%    |
| 0062 | FORESTRY                           |                 |                   |                |               |              |                  |          |
| 00   | NON-DEPARTMENTAL                   | 1,333,121       | 53,102            | 1,386,223      | 1,369,183.60  | .00          | 17,039.40        | 98.8%    |
|      | TOTAL FORESTRY                     | 1,333,121       | 53,102            | 1,386,223      | 1,369,183.60  | .00          | 17,039.40        | 98.8%    |
| 0063 | LINCOLN INDUSTRIES WORKSHOP        |                 |                   |                |               |              |                  |          |
| 00   | NON-DEPARTMENTAL                   | 1,785,983       | 0                 | 1,785,983      | 1,114,256.64  | .00          | 671,726.36       | 62.4%    |
|      | TOTAL LINCOLN INDUSTRIES WORKSHOP  | 1,785,983       | 0                 | 1,785,983      | 1,114,256.64  | .00          | 671,726.36       | 62.4%    |
| 0070 | HIGHWAY FUND                       |                 |                   |                |               |              |                  |          |
| 00   | NON-DEPARTMENTAL                   | 5,907,985       | 0                 | 5,907,985      | 5,084,453.12  | .00          | 823,531.88       | 86.1%    |
|      | TOTAL HIGHWAY FUND                 | 5,907,985       | 0                 | 5,907,985      | 5,084,453.12  | .00          | 823,531.88       | 86.1%    |
| 0071 | SELF FUNDED HEALTH INSURANCE       |                 |                   |                |               |              |                  |          |
| 00   | NON-DEPARTMENTAL                   | 0               | 0                 | 0              | 2,755,403.13  | .00          | -2,755,403.13    | 100.0%   |
|      | TOTAL SELF FUNDED HEALTH INSURANCE | 0               | 0                 | 0              | 2,755,403.13  | .00          | -2,755,403.13    | 100.0%   |
|      | GRAND TOTAL                        | 48,757,240      | 2,665,118         | 51,422,358     | 41,082,399.33 | .00          | 10,339,958.67    | 79.9%    |

\*\* END OF REPORT - Generated by Dan Leydet \*\*

**2017**

**PRELIMINARY BUDGET**

**PROPOSAL**

**OCTOBER 18, 2016  
COUNTY BOARD REVIEW**

**Lincoln County  
Consolidated County Tax Levy  
2016-2017  
Comparison**

| <b>Department</b>           | <b>2012<br/>Proposed<br/>Levy</b> | <b>2013<br/>Proposed<br/>Levy</b> | <b>2014<br/>Proposed<br/>Levy</b> | <b>2015<br/>Proposed<br/>Levy</b> | <b>2016<br/>Proposed<br/>Levy</b> | <b>2017<br/>Proposed<br/>Levy</b> | <b>% Increase<br/>(-)Decrease<br/>2016/2017</b> | <b>\$ Increase<br/>(-)Decrease<br/>2016/2017</b> |
|-----------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---|--|
| <b>General Fund:</b>        |                                   |                                   |                                   |                                   |                                   |                                   |   |  |
| County Board                | \$ 1,547,648                      | \$ 1,532,596                      | \$ 1,534,571                      | \$ 1,538,783                      | \$ 1,547,497                      | \$ 1,593,921                      | 3.02%   | 46,424   |
| Administration              | 206,195                           | 208,209                           | 191,498                           | 194,769                           | 194,492                           | 266,925                           | 37.19%  | 72,433   |
| Corporation Counsel         | 183,347                           | 174,712                           | 169,888                           | 171,616                           | 177,198                           | 132,970                           | -25.77%   | (44,228)   |
| Finance Department          | 403,598                           | 402,278                           | 423,163                           | 426,652                           | 387,319                           | 440,513                           | 12.47%  | 53,194   |
| County Clerk                | 200,812                           | 164,633                           | 184,448                           | 169,246                           | 189,428                           | 166,292                           | -13.67%   | (23,136)   |
| Treasurer                   | 128,677                           | 129,592                           | 146,818                           | 147,849                           | 150,806                           | 152,860                           | 1.39%   | 2,054  |
| Computer Services           | 656,434                           | 720,330                           | 720,284                           | 663,523                           | 675,143                           | 711,577                           | 5.49%   | 36,434   |
| Maintenance                 | 719,730                           | 682,514                           | 715,310                           | 744,801                           | 736,863                           | 769,147                           | 4.33%   | 32,284   |
| Veterans Service            | 127,410                           | 130,051                           | 135,251                           | 138,388                           | 140,561                           | 155,263                           | 10.62%  | 14,702   |
| Clerk of Courts             | 270,212                           | 283,929                           | 314,950                           | 337,980                           | 340,144                           | 319,266                           | -6.18%  | (20,878)   |
| Circuit Court               | 151,891                           | 169,925                           | 176,074                           | 209,015                           | 198,100                           | 201,416                           | 1.59%   | 3,316  |
| Family Court Commissioner   | 25,235                            | 19,286                            | 20,322                            | 18,313                            | 17,527                            | 22,600                            | 27.70%  | 5,073  |
| District Attorney           | 195,857                           | 145,696                           | 176,157                           | 166,918                           | 176,210                           | 176,636                           | 0.26%   | 426  |
| Victim Witness              | 26,889                            | 33,897                            | 35,039                            | 36,593                            | 31,580                            | 29,591                            | -5.44%  | (1,989)  |
| Land Services               | 829,104                           | 840,418                           | 853,868                           | 766,765                           | 719,630                           | 741,007                           | 2.79%   | 21,377   |
| Register of Deeds           | 12,140                            | 14,693                            | 14,684                            | 37,868                            | 17,823                            | 17,658                            | -0.44%  | (165)  |
| U.W. Extension              | 194,253                           | 194,060                           | 198,663                           | 198,663                           | 207,618                           | 211,113                           | 1.76%   | 3,495  |
| Sheriff                     | 5,481,945                         | 5,596,857                         | 5,756,748                         | 5,753,487                         | 5,807,996                         | 5,810,082                         | 0.04%   | 2,086  |
| Coroner                     | 41,047                            | 41,047                            | 41,047                            | 41,818                            | 41,076                            | 41,053                            | -0.06%  | (23)   |
| Emergency Management        | 63,982                            | 45,194                            | 23,994                            | 23,877                            | 27,135                            | 27,772                            | 2.67%   | 637  |
| Child Support               | 46,525                            | 50,701                            | 51,730                            | 43,923                            | 43,472                            | 29,719                            | -31.31%   | (13,753)   |
| Non-Departmental Expenses   | 862,956                           | 1,455,802                         | 928,897                           | 1,048,781                         | 621,314                           | 1,014,976                         | 37.54%  | 393,662  |
| Non-Departmental Revenues   | (3,854,248)                       | (4,690,944)                       | (4,291,358)                       | (4,435,409)                       | (4,104,432)                       | (4,756,432)                       | 14.70%  | (652,000)  |
| <b>Total General Fund</b>   | <b>8,521,639</b>                  | <b>8,345,476</b>                  | <b>8,522,046</b>                  | <b>8,444,219</b>                  | <b>8,344,500</b>                  | <b>8,275,925</b>                  | <b>-0.81%</b>                                   | <b>(68,575)</b>                                  |
| County Roads Fund           | 2,222,826                         | 2,266,753                         | 2,266,753                         | 2,266,753                         | 2,266,753                         | 2,266,753                         | 0.00%   | -  |
| Jail Assessment Fund        | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | 0.00%   | -  |
| Emergency Medical           | 621,410                           | 651,151                           | 636,086                           | 662,662                           | 734,037                           | 868,094                           | 20.23%  | 134,057  |
| Health Department (Nursing) | 542,655                           | 551,973                           | 551,973                           | 551,973                           | 505,067                           | 549,481                           | 8.05%   | 44,414   |
| Social Services             | 300,000                           | 314,007                           | 287,285                           | 314,007                           | 506,531                           | 522,885                           | 5.21%   | 16,354   |
| Debt Service Funds          | 837,942                           | 876,201                           | 796,288                           | 814,639                           | 852,238                           | 892,995                           | 5.00%   | 40,757   |
| Solid Waste                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0.00%   | -  |
| Pine Crest Nursing Home     | 359,440                           | 459,050                           | 410,600                           | 568,600                           | 546,800                           | 632,756                           | 15.12%  | 85,956   |
| Dog License Fund            | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0.00%   | -  |
| Forestry                    | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0.00%   | -  |
| <b>Total</b>                | <b>13,405,912</b>                 | <b>13,464,611</b>                 | <b>13,471,031</b>                 | <b>13,622,853</b>                 | <b>13,755,926</b>                 | <b>14,008,889</b>                 | <b>1.86%</b>                                    | <b>252,963</b>                                   |

**Lincoln County  
2017 Proposed Budget Summary  
All Funds**

**Grand Total**

| Account Description                            | 2014<br>Budget<br>Amount | 2015<br>Budget<br>Amount | 2016<br>Budget<br>Amount | 2017<br>Budget<br>Amount |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>Revenues</b>                                |                          |                          |                          |                          |
| Tax Levy                                       | \$ 13,471,031            | \$ 13,622,853            | \$13,755,926             | \$14,008,889             |
| Other Taxes                                    | 2,105,000                | 2,253,500                | 2,377,232                | 2,544,232                |
| Intergovernmental Revenue                      | 5,064,451                | 5,019,721                | 5,173,181                | 5,527,829                |
| Licenses and permits                           | 143,958                  | 154,138                  | 155,312                  | 157,600                  |
| Fines, Forfeits and penalties                  | 182,355                  | 175,055                  | 144,896                  | 142,641                  |
| Public charges for services                    | 17,442,307               | 19,069,888               | 18,703,831               | 18,812,184               |
| Intergovernmental Charges for Services         | 6,400,358                | 6,585,033                | 6,351,973                | 6,995,365                |
| Miscellaneous                                  | 497,175                  | 395,728                  | 434,141                  | 477,775                  |
| <b>Total Revenues</b>                          | <b>\$ 45,306,635</b>     | <b>\$ 47,275,916</b>     | <b>\$47,096,492</b>      | <b>\$48,666,515</b>      |
| <b>Fund Balance Applied</b>                    | 2,201,391                | 1,797,132                | 1,031,581                | 2,446,404                |
| <b>Other Financing Sources</b>                 | 719,576                  | 804,576                  | 629,167                  | 866,720                  |
| <b>Total Revenues/Fund Bal Appld/Other Src</b> | <b>\$ 48,227,602</b>     | <b>\$ 49,877,624</b>     | <b>\$48,757,240</b>      | <b>\$51,979,639</b>      |
| <b>Expenditures</b>                            |                          |                          |                          |                          |
| General Government                             | \$ 4,881,594             | \$ 5,057,306             | \$ 4,986,727             | \$ 5,091,118             |
| Public Safety                                  | 8,834,752                | 9,046,348                | 9,073,575                | 9,167,212                |
| Public Works                                   | 11,376,908               | 12,293,844               | 11,508,132               | 12,584,583               |
| Health and Human Services                      | 17,951,392               | 18,115,254               | 18,089,221               | 18,789,689               |
| Culture and recreation                         | 866,920                  | 869,360                  | 884,719                  | 889,207                  |
| Conservation and development                   | 1,925,583                | 1,883,606                | 1,977,701                | 2,054,144                |
| Capital Outlay                                 | 50,391                   | 101,591                  | 178,109                  | 325,109                  |
| Capital Improvement Plan                       | 317,615                  | 375,600                  | 319,000                  | 902,000                  |
| Debt Service                                   | 812,288                  | 830,139                  | 867,089                  | 907,495                  |
| Contingency Fund                               | 490,583                  | 500,000                  | 500,000                  | 408,162                  |
| <b>Total Expenditures</b>                      | <b>\$ 47,508,026</b>     | <b>\$ 49,073,048</b>     | <b>\$ 48,384,273</b>     | <b>\$ 51,118,719</b>     |
| <b>Other Financing Uses</b>                    | 719,576                  | 804,576                  | 372,967                  | 860,520                  |
| <b>Total Expenditures/Principal Repayment</b>  | <b>\$ 48,227,602</b>     | <b>\$ 49,877,624</b>     | <b>\$ 48,757,240</b>     | <b>\$ 51,979,239</b>     |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**General Fund Totals**

| Account Description                             | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|---|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                                 |                          |                            |                           |                            |                             |
| Tax Levy  | \$ 8,444,219             | \$ 8,344,500               | \$ 8,344,500              | \$ 8,275,925               | -0.82%                      |
| Other Taxes                                     | 2,378,845                | 2,377,232                  | 1,213,580                 | 2,544,232                  | 7.02%                       |
| Intergovernmental Revenues                      | 2,180,818                | 2,034,761                  | 245,155                   | 2,054,057                  | 0.95%                       |
| Licenses and permits                            | 125,940                  | 114,512                    | 65,732                    | 116,600                    | 1.82%                       |
| Fines, Forfeits and penalties                   | 102,537                  | 101,787                    | 45,277                    | 99,532                     | -2.22%                      |
| Intergovernmental Charges for Services          | 93,624                   | 75,925                     | 2,075                     | 87,905                     | 15.78%                      |
| Public charges for services                     | 1,675,247                | 1,665,793                  | 788,126                   | 1,738,871                  | 4.39%                       |
| Miscellaneous                                   | 350,015                  | 332,125                    | 118,259                   | 291,425                    | -12.25%                     |
| <b>Total Revenues</b>                           | <b>15,351,245</b>        | <b>15,046,635</b>          | <b>10,822,705</b>         | <b>15,208,547</b>          | <b>1.08%</b>                |
| <b>Fund Balance Applied</b>                     | <b>-</b>                 | <b>2,498,733</b>           | <b>8,000</b>              | <b>1,732,571</b>           | <b>-30.66%</b>              |
| <b>Other Financing Sources</b>                  | <b>1,054,127</b>         | <b>372,967</b>             | <b>-</b>                  | <b>375,520</b>             | <b>0.68%</b>                |
| <b>Total Revenues/Fund Bal Appld/Other Srcs</b> | <b>\$ 16,405,372</b>     | <b>\$ 17,918,335</b>       | <b>\$ 10,830,705</b>      | <b>\$ 17,316,638</b>       | <b>-3.36%</b>               |

**Expenditures**

|  |                      |                      |                     |                      |               |
|--|----------------------|----------------------|---------------------|----------------------|---------------|
| <b>General Government</b>                          |                      |                      |                     |                      |               |
| Legislative  | \$ 113,880           | \$ 131,976           | \$ 65,488           | \$ 126,811           | -3.91%        |
| Judicial   | 1,092,286            | 1,203,207            | 498,745             | 1,190,413            | -1.06%        |
| Legal  | 156,830              | 179,198              | 69,003              | 134,970              | -24.68%       |
| General Administration                             | 1,153,454            | 1,238,330            | 646,323             | 1,263,166            | 2.01%         |
| Financial Administration                           | 565,396              | 540,860              | 281,101             | 596,108              | 10.21%        |
| General Buildings and Plant                        | 833,107              | 896,763              | 421,403             | 987,022              | 10.06%        |
| Property Records and Control                       | 798,085              | 1,057,783            | 390,447             | 698,128              | -34.00%       |
| Other Government                                   | 92,086               | 94,500               | 586,828             | 94,500               | 0.00%         |
| Public Safety                                      | 6,784,741            | 7,223,774            | 3,306,019           | 7,187,118            | -0.51%        |
| Public Works                                       | -                    | -                    | -                   | -                    | -             |
| Health and Human Services                          | 1,977,103            | 2,219,342            | 1,390,310           | 1,497,701            | -32.52%       |
| Culture and recreation                             | 865,954              | 887,210              | 442,794             | 889,207              | 0.23%         |
| Conservation and development                       | 849,492              | 716,798              | 412,493             | 809,332              | 12.91%        |
| Capital Outlay                                     | 144,503              | 278,887              | 88,110              | 282,000              | 1.12%         |
| Capital Improvement Plan                           | 374,218              | 364,000              | 17,275              | 667,000              | 83.24%        |
| Contingency Fund                                   | -                    | 414,000              | -                   | 408,162              | -1.41%        |
| <b>Total Expenditures</b>                          | <b>15,801,135</b>    | <b>17,446,628</b>    | <b>8,616,339</b>    | <b>16,831,638</b>    | <b>-3.52%</b> |
| <b>Other Financing Uses</b>                        | <b>723,164</b>       | <b>471,707</b>       | <b>471,707</b>      | <b>485,000</b>       | <b>2.82%</b>  |
| <b>Total Expenditures &amp; Other Finance Uses</b> | <b>\$ 16,524,299</b> | <b>\$ 17,918,335</b> | <b>\$ 9,088,046</b> | <b>\$ 17,316,638</b> | <b>-3.36%</b> |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**00 Non-Departmental - Dan Leydet**

| Account Description                   | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|---------------------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                       |                          |                            |                           |                            |                             |
| Tax Levy                              | \$(3,410,921)            | \$(3,569,118)              | \$(3,569,118)             | \$(3,741,456)              | 4.83%                       |
| Other Taxes                           | 2,331,448                | 2,334,232                  | 1,186,328                 | 2,499,232                  | 7.07%                       |
| Intergovernmental Revenues            | 1,057,099                | 1,080,000                  | -                         | 1,059,000                  | -1.94%                      |
| Public charges for services           | 408,051                  | 295,100                    | 223,659                   | 316,100                    | 7.12%                       |
| Miscellaneous                         | 140,430                  | 95,100                     | 40,993                    | 97,100                     | 2.10%                       |
| <b>Total Revenues</b>                 | <b>526,107</b>           | <b>235,314</b>             | <b>(2,118,138)</b>        | <b>229,976</b>             | <b>-2.27%</b>               |
| <b>Fund Balance Applied</b>           | <b>-</b>                 | <b>471,707</b>             | <b>-</b>                  | <b>485,000</b>             | <b>2.82%</b>                |
| <b>Total Other Financing Sources</b>  | <b>1,021,427</b>         | <b>300,000</b>             | <b>-</b>                  | <b>300,000</b>             | <b>0.00%</b>                |
| <b>Total Non-Departmental Revenue</b> | <b>\$ 1,547,534</b>      | <b>\$ 1,007,021</b>        | <b>\$(2,118,138)</b>      | <b>\$ 1,014,976</b>        | <b>0.79%</b>                |

**Expenditures**

|                           |                |                |                |                |               |
|---------------------------|----------------|----------------|----------------|----------------|---------------|
| <b>General Government</b> |                |                |                |                |               |
| Legal                     | \$ 460         | \$ 500         | \$ -           | \$ 500         | 0.00%         |
| General Administration    | 41,318         | 22,500         | 19,247         | 23,000         | 2.22%         |
| Financial                 | 34,239         | 2,500          | 3,345          | 2,500          | 0.00%         |
| General Buildings & Plant | 11,800         | -              | -              | -              | 0.00%         |
| Other government          | 92,086         | 94,500         | 586,828        | 94,500         | 0.00%         |
| Health and Human Services | 1,314          | 1,314          | 1,313          | 1,314          | 0.00%         |
| Contingency Fund          | -              | 414,000        | -              | 408,162        | -1.41%        |
| <b>Total Expenditures</b> | <b>181,217</b> | <b>535,314</b> | <b>610,734</b> | <b>529,976</b> | <b>-1.00%</b> |

**Other Financing Uses**

|  |                   |                     |                     |                     |              |
|--|-------------------|---------------------|---------------------|---------------------|--------------|
| Transfer out                                 | 723,164           | 471,707             | 471,707             | 485,000             | 2.82%        |
| <b>Total Expend &amp; Other Finance Uses</b> | <b>\$ 904,381</b> | <b>\$ 1,007,021</b> | <b>\$ 1,082,441</b> | <b>\$ 1,014,976</b> | <b>0.79%</b> |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**10 County Board - Chris Marlowe**

| Account Description                       | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|---|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                           |                          |                            |                           |                            |                             |
| Tax Levy                                  | \$1,538,783              | \$1,573,497                | \$1,573,497               | \$1,593,921                | 1.30%                       |
| Intergovernmental Revenue                 | 4,290                    | -                          | -                         | -                          | -                           |
| <b>Total Revenues</b>                     | <b>\$1,543,073</b>       | <b>\$1,573,497</b>         | <b>\$1,573,497</b>        | <b>\$1,593,921</b>         | <b>1.30%</b>                |
| <b>Fund Balance Applied</b>               |                          |                            |                           |                            |                             |
|   | -                        | 1,039,652                  | -                         | 289,849                    | -72.12%                     |
| <b>Total Revenues &amp; Fund Bal Appl</b> | <b>\$1,543,073</b>       | <b>\$2,613,149</b>         | <b>\$1,573,497</b>        | <b>\$1,883,770</b>         | <b>-27.91%</b>              |
| <b>Expenditures</b>                       |                          |                            |                           |                            |                             |
| Payroll                                   | \$ 65,220                | \$ 74,000                  | \$ 26,054                 | \$ 74,000                  | 0.00%                       |
| General Government-Legislative            | 48,660                   | 57,976                     | 39,434                    | 52,811                     | -8.91%                      |
| Health & Human Services                   | 1,580,962                | 1,791,800                  | 1,198,268                 | 1,059,562                  | -40.87%                     |
| Culture, Recreation & Education           | 624,621                  | 636,373                    | 330,165                   | 644,397                    | 1.26%                       |
| Conservation & development                | 53,000                   | 53,000                     | 53,000                    | 53,000                     | 0.00%                       |
| <b>Total Expenditures</b>                 | <b>\$2,372,463</b>       | <b>\$2,613,149</b>         | <b>\$1,646,922</b>        | <b>\$1,883,770</b>         | <b>-27.91%</b>              |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**20 Administration Department - Randy Scholz**

| Account Description         | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|-----------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>             |                          |                            |                           |                            |                             |
| Tax Levy                    | \$ 203,708               | \$ 254,492                 | \$ 254,492                | \$ 266,925                 | 4.89%                       |
| Public Charges for Services | 80                       | -                          | -                         | -                          | -                           |
| <b>Total Revenues</b>       | <b>\$ 203,788</b>        | <b>\$ 254,492</b>          | <b>\$ 254,492</b>         | <b>\$ 266,925</b>          | <b>4.89%</b>                |

|                              |                   |                   |                   |                   |              |
|------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| <b>Expenditures</b>          |                   |                   |                   |                   |              |
| Payroll                      | \$ 175,685        | \$ 160,840        | \$ 81,112         | \$ 228,175        | 41.86%       |
| General Government-Gen Admin | 28,034            | 93,652            | 51,367            | 38,750            | -58.62%      |
| <b>Total Expenditures</b>    | <b>\$ 203,719</b> | <b>\$ 254,492</b> | <b>\$ 132,479</b> | <b>\$ 266,925</b> | <b>4.89%</b> |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**21 Corporation Counsel - Nancy Bergstrom**

| Account Description         | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|-----------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>             |                          |                            |                           |                            |                             |
| Tax Levy                    | \$ 171,616               | \$ 177,198                 | \$ 177,198                | \$ 132,970                 | -24.96%                     |
| Public Charges for Services | 2,216                    | 1,500                      | 1,822                     | 1,500                      | 0.00%                       |
| <b>Total Revenues</b>       | <b>\$ 173,832</b>        | <b>\$ 178,698</b>          | <b>\$ 179,020</b>         | <b>\$ 134,470</b>          | <b>-24.75%</b>              |
| <b>Expenditures</b>         |                          |                            |                           |                            |                             |
| Payroll                     | \$ 151,125               | \$ 168,948                 | \$ 65,480                 | \$ 124,220                 | -26.47%                     |
| General Government-Legal    | 5,245                    | 9,750                      | 3,523                     | 10,250                     | 5.13%                       |
| <b>Total Expenditures</b>   | <b>\$ 156,370</b>        | <b>\$ 178,698</b>          | <b>\$ 69,003</b>          | <b>\$ 134,470</b>          | <b>-24.75%</b>              |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**22 Finance - Dan Leydet**

| Account Description                | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|------------------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                    |                          |                            |                           |                            |                             |
| Tax Levy                           | \$ 426,652               | \$ 387,319                 | \$ 387,319                | \$ 440,513                 | 13.73%                      |
| Public Charges for Services        | 105                      | 200                        | 60                        | 200                        | 0.00%                       |
| <b>Total Revenues</b>              | <b>\$ 426,757</b>        | <b>\$ 387,519</b>          | <b>\$ 387,379</b>         | <b>\$ 440,713</b>          | <b>13.73%</b>               |
| <b>Expenditures</b>                |                          |                            |                           |                            |                             |
| Payroll                            | \$ 353,613               | \$ 355,569                 | \$ 177,303                | \$ 408,703                 | 14.94%                      |
| General Government-Financial Admin | 29,777                   | 31,950                     | 31,754                    | 32,010                     | 0.19%                       |
| <b>Total Expenditures</b>          | <b>\$ 383,390</b>        | <b>\$ 387,519</b>          | <b>\$ 209,056</b>         | <b>\$ 440,713</b>          | <b>13.73%</b>               |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**23 County Clerk - Chris Marlowe**

| Account Description              | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|----------------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                  |                          |                            |                           |                            |                             |
| Tax Levy                         | \$ 169,246               | \$ 189,428                 | \$ 189,428                | \$ 166,292                 | -12.21%                     |
| Licenses and permits             | 9,780                    | 10,600                     | 4,012                     | 8,850                      | -16.51%                     |
| Intergovernmental charges        | 24,324                   | 20,000                     | -                         | 20,000                     | 0.00%                       |
| Public charges for services      | 1,009                    | 250                        | 4                         | 250                        | 0.00%                       |
| Miscellaneous revenue            | -                        | 400                        | -                         | 100                        | -                           |
| <b>Total Revenues</b>            | <b>\$ 204,359</b>        | <b>\$ 220,678</b>          | <b>\$ 193,444</b>         | <b>\$ 195,492</b>          | <b>-11.41%</b>              |
| <b>Expenditures</b>              |                          |                            |                           |                            |                             |
| Payroll                          | \$ 151,371               | \$ 153,538                 | \$ 70,889                 | \$ 154,492                 | 0.62%                       |
| General Government-General Admin | 34,975                   | 67,140                     | 39,682                    | 41,000                     | -38.93%                     |
| <b>Total Expenditures</b>        | <b>\$ 186,346</b>        | <b>\$ 220,678</b>          | <b>\$ 110,571</b>         | <b>\$ 195,492</b>          | <b>-11.41%</b>              |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**24 Treasurer - Diana Petruzates**

| Account Description                | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|------------------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                    |                          |                            |                           |                            |                             |
| Tax Levy                           | \$ 147,849               | \$ 150,806                 | \$ 150,806                | \$ 152,860                 | 1.36%                       |
| Public Charges for Services        | 43                       | 35                         | -                         | 35                         | 0.00%                       |
| <b>Total Revenues</b>              | <b>\$ 147,892</b>        | <b>\$ 150,841</b>          | <b>\$ 150,806</b>         | <b>\$ 152,895</b>          | <b>1.36%</b>                |
| <b>Expenditures</b>                |                          |                            |                           |                            |                             |
| Payroll                            | \$ 138,982               | \$ 139,841                 | \$ 65,176                 | \$ 141,895                 | 1.47%                       |
| General Government-Financial Admin | 8,785                    | 11,000                     | 3,523                     | 11,000                     | 0.00%                       |
| <b>Total Expenditures</b>          | <b>\$ 147,767</b>        | <b>\$ 150,841</b>          | <b>\$ 68,699</b>          | <b>\$ 152,895</b>          | <b>1.36%</b>                |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**25 Information Technology - Randy Scholz**

| Account Description                        | 2015<br>Actual<br>Amount | 2016<br>Modifed<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--|--------------------------|---------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                            |                          |                           |                           |                            |                             |
| Tax Levy                                   | \$ 663,523               | \$ 675,143                | \$ 675,143                | \$ 711,577                 | 5.40%                       |
| Public charges for services                | 64,868                   | 65,517                    | 65,517                    | 66,172                     | 1.00%                       |
| Intergovernmental charges                  | 25,084                   | -                         | -                         | -                          | -                           |
| <b>Total Revenues</b>                      | <b>\$ 753,475</b>        | <b>\$ 740,660</b>         | <b>\$ 740,660</b>         | <b>\$ 777,749</b>          | <b>5.01%</b>                |
| <b>Fund Balance Applied</b>                | -                        | 50,000                    | -                         | 75,000                     | 0.50                        |
| <b>Total Revenues and Fund Bal Applied</b> | <b>\$ 753,475</b>        | <b>\$ 790,660</b>         | <b>\$ 740,660</b>         | <b>\$ 852,749</b>          | <b>7.85%</b>                |
| <b>Expenditures</b>                        |                          |                           |                           |                            |                             |
| Payroll                                    | \$ 409,713               | \$ 421,860                | \$ 193,556                | \$ 451,182                 | 6.95%                       |
| General Government-Gen Admin               | 312,358                  | 318,800                   | 190,470                   | 326,567                    | 2.44%                       |
| Capital Improvement Plan                   | 6,865                    | 50,000                    | -                         | 75,000                     | 50%                         |
| <b>Total Expenditures</b>                  | <b>\$ 728,936</b>        | <b>\$ 790,660</b>         | <b>\$ 384,026</b>         | <b>\$ 852,749</b>          | <b>7.85%</b>                |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**26 Maintenance - Patrick Gierl**

| Account Description                          | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                              |                          |                            |                           |                            |                             |
| Tax Levy                                     | \$ 754,801               | \$ 736,863                 | \$ 736,863                | \$ 769,147                 | 4.38%                       |
| Intergovernmental revenue                    | -                        | -                          | -                         | 62,375                     | -                           |
| Public charges for service                   | 4,893                    | -                          | 1,142                     | -                          | 0.00%                       |
| Miscellaneous Revenues                       | 156,345                  | 155,400                    | 74,400                    | 155,500                    | 0.06%                       |
| <b>Total Revenues</b>                        | <b>916,039</b>           | <b>892,263</b>             | <b>812,405</b>            | <b>987,022</b>             | <b>10.62%</b>               |
| <b>Fund Balance Applied</b>                  | <b>-</b>                 | <b>419,857</b>             | <b>8,000</b>              | <b>650,000</b>             | <b>54.81%</b>               |
| <b>Total Revenues &amp; Fund Bal Applied</b> | <b>\$ 916,039</b>        | <b>\$ 1,312,120</b>        | <b>\$ 820,405</b>         | <b>\$ 1,637,022</b>        | <b>24.76%</b>               |
| <b>Expenditures</b>                          |                          |                            |                           |                            |                             |
| Payroll                                      | \$ 243,958               | \$ 257,513                 | \$ 115,894                | \$ 334,672                 | 29.96%                      |
| General Govt-Gen Buildngs/Plant              | 577,349                  | 639,250                    | 305,509                   | 652,350                    | 2.05%                       |
| Capital Outlay                               | 117,081                  | 101,357                    | 48,350                    | 58,000                     | -42.78%                     |
| Capital Improvement Plan                     | 367,353                  | 314,000                    | 17,275                    | 592,000                    | 88.54%                      |
| <b>Total Expenditures</b>                    | <b>\$ 1,305,741</b>      | <b>\$ 1,312,120</b>        | <b>\$ 487,028</b>         | <b>\$ 1,637,022</b>        | <b>24.76%</b>               |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**27 Veterans' Services - Richard Wolf**

| Account Description                  | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--------------------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                      |                          |                            |                           |                            |                             |
| Tax Levy                             | \$ 138,388               | \$ 140,561                 | \$ 140,561                | \$ 155,263                 | 10.46%                      |
| Intergovernmental Revenues           | 15,000                   | 10,000                     | -                         | 3,250                      | 0.00%                       |
| <b>Total Revenues</b>                | <b>\$ 153,388</b>        | <b>\$ 150,561</b>          | <b>\$ 140,561</b>         | <b>\$ 158,513</b>          | <b>5.28%</b>                |
| <b>Fund Balance Applied</b>          | -                        | 12,316                     | -                         | 2,000                      | -83.76%                     |
| <b>Total Revenues and Fund Bal A</b> | <b>\$ 153,388</b>        | <b>\$ 162,877</b>          | <b>\$ 140,561</b>         | <b>\$ 160,513</b>          | <b>-1.45%</b>               |
| <b>Expenditures</b>                  |                          |                            |                           |                            |                             |
| Payroll                              | \$ 135,347               | \$ 138,036                 | \$ 64,650                 | \$ 145,988                 | 5.76%                       |
| Health and Human Services            | 11,021                   | 24,841                     | 10,728                    | 14,525                     | -41.53%                     |
| <b>Total Expenditures</b>            | <b>\$ 146,368</b>        | <b>\$ 162,877</b>          | <b>\$ 75,378</b>          | <b>\$ 160,513</b>          | <b>-1.45%</b>               |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**30 Clerk of Courts - Marie Peterson**

| Account Description           | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|-------------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>               |                          |                            |                           |                            |                             |
| Tax Levy                      | \$ 337,980               | \$ 340,144                 | \$ 340,144                | \$ 319,266                 | -6.14%                      |
| Intergovernmental Revenues    | 84,570                   | 85,462                     | 32,839                    | 85,500                     | 0.04%                       |
| Fines, Forfeits and penalties | 100,943                  | 101,500                    | 44,280                    | 99,000                     | -2.46%                      |
| Public charges for services   | 54,506                   | 60,000                     | 22,040                    | 65,000                     | 8.33%                       |
| Intergovernmental charges     | 1,761                    | 4,020                      | 575                       | 4,500                      | 11.94%                      |
| Miscellaneous                 | 246                      | 300                        | 91                        | 300                        | 0.00%                       |
| <b>Total Revenues</b>         | <b>\$ 580,006</b>        | <b>\$ 591,426</b>          | <b>\$ 439,969</b>         | <b>\$ 573,566</b>          | <b>-3.02%</b>               |
| <b>Expenditures</b>           |                          |                            |                           |                            |                             |
| Payroll                       | \$ 433,967               | \$ 466,746                 | \$ 229,888                | \$ 465,586                 | -0.25%                      |
| General Government-Judicial   | 61,248                   | 124,680                    | (7,762)                   | 107,980                    | -13.39%                     |
| <b>Total Expenditures</b>     | <b>\$ 495,215</b>        | <b>\$ 591,426</b>          | <b>\$ 222,127</b>         | <b>\$ 573,566</b>          | <b>-3.02%</b>               |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**31 Circuit Court - Becky Byer**

| Account Description           | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|-------------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>               |                          |                            |                           |                            |                             |
| Tax Levy                      | \$ 213,045               | \$ 198,100                 | \$ 198,100                | \$ 201,416                 | 1.67%                       |
| Intergovernmental Revenues    | 73,111                   | 73,488                     | 31,959                    | 69,345                     | -5.64%                      |
| Fines, Forfeits and penalties | 1,594                    | 287                        | 997                       | 532                        | 85.37%                      |
| Public charges for services   | 11,255                   | 11,160                     | 4,772                     | 11,125                     | -0.31%                      |
| <b>Total Revenues</b>         | <b>\$ 299,005</b>        | <b>\$ 283,035</b>          | <b>\$ 235,827</b>         | <b>\$ 282,418</b>          | <b>-0.22%</b>               |
| <b>Expenditures</b>           |                          |                            |                           |                            |                             |
| Payroll                       | \$ 233,665               | \$ 237,203                 | \$ 110,648                | \$ 237,690                 | 0.21%                       |
| General Government-Judicial   | 43,882                   | 45,832                     | 18,745                    | 44,728                     | -2.41%                      |
| <b>Total Expenditures</b>     | <b>\$ 277,547</b>        | <b>\$ 283,035</b>          | <b>\$ 129,392</b>         | <b>\$ 282,418</b>          | <b>-0.22%</b>               |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**32 Family Court Commissioner - Becky Byer**

| Account Description                        | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                            |                          |                            |                           |                            |                             |
| Tax Levy                                   | \$ 18,313                | \$ 17,527                  | \$ 17,527                 | \$ 22,600                  | 28.94%                      |
| Intergovernmental Revenues                 | 1,153                    | 477                        | 466                       | 900                        | 88.68%                      |
| Licenses & permits                         | 2,720                    | 3,912                      | 1,200                     | 3,250                      | -16.92%                     |
| Public charges for services                | 3,225                    | 2,793                      | 1,175                     | 2,800                      | 0.25%                       |
| <b>Total Revenues</b>                      | <b>\$ 25,411</b>         | <b>\$ 24,709</b>           | <b>\$ 20,368</b>          | <b>\$ 29,550</b>           | <b>19.59%</b>               |
| <b>Fund Balance Applied</b>                |                          |                            |                           |                            |                             |
|  | -                        | -                          | -                         | -                          | -100.00%                    |
| <b>Total Revenues and Fund Bal Applied</b> | <b>\$ 25,411</b>         | <b>\$ 24,709</b>           | <b>\$ 20,368</b>          | <b>\$ 29,550</b>           | <b>19.59%</b>               |
| <b>Expenditures</b>                        |                          |                            |                           |                            |                             |
| General Government-Judicial                | \$ 26,216                | \$ 24,709                  | \$ 11,740                 | \$ 29,550                  | 19.59%                      |
| <b>Total Expenditures</b>                  | <b>\$ 26,216</b>         | <b>\$ 24,709</b>           | <b>\$ 11,740</b>          | <b>\$ 29,550</b>           | <b>19.59%</b>               |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**33 District Attorney - Don Dunphy**

| Account Description         | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|-----------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>             |                          |                            |                           |                            |                             |
| Tax Levy                    | \$ 166,918               | \$ 176,210                 | \$ 176,210                | \$ 176,636                 | 0.24%                       |
| Public charges for services | 2,116                    | 1,000                      | 204                       | 1,000                      | 0.00%                       |
| <b>Total Revenues</b>       | <b>\$ 169,034</b>        | <b>\$ 177,210</b>          | <b>\$ 176,414</b>         | <b>\$ 177,636</b>          | <b>0.24%</b>                |
| <b>Expenditures</b>         |                          |                            |                           |                            |                             |
| Payroll                     | \$ 140,686               | \$ 151,110                 | \$ 63,683                 | \$ 151,536                 | 0.28%                       |
| General Government-Legal    | 27,557                   | 26,100                     | 18,996                    | 26,100                     | 0.00%                       |
| <b>Total Expenditures</b>   | <b>\$ 168,243</b>        | <b>\$ 177,210</b>          | <b>\$ 82,679</b>          | <b>\$ 177,636</b>          | <b>0.24%</b>                |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**33 Victim/Witness - Don Dunphy**

| Account Description        | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|----------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>            |                          |                            |                           |                            |                             |
| Tax Levy                   | \$ 36,593                | \$ 31,580                  | \$ 31,580                 | \$ 29,591                  | -6.30%                      |
| Intergovernmental Revenues | 36,859                   | 37,171                     | -                         | 39,599                     | 6.53%                       |
| <b>Total Revenues</b>      | <b>\$ 73,452</b>         | <b>\$ 68,751</b>           | <b>\$ 31,580</b>          | <b>\$ 69,190</b>           | <b>0.64%</b>                |
| <b>Expenditures</b>        |                          |                            |                           |                            |                             |
| Payroll                    | \$ 62,873                | \$ 64,176                  | \$ 29,863                 | \$ 64,615                  | 0.68%                       |
| General Government-Legal   | 2,997                    | 4,575                      | 1,254                     | 4,575                      | 0.00%                       |
| <b>Total Expenditures</b>  | <b>\$ 65,870</b>         | <b>\$ 68,751</b>           | <b>\$ 31,116</b>          | <b>\$ 69,190</b>           | <b>0.64%</b>                |

**LINCOLN COUNTY  
GENERAL FUND DEPARTMENTS  
2017 PROPOSED BUDGET SUMMARY**

**40 - 42 Land Services - Matthew Bremer**

| Account Description                        | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                            |                          |                            |                           |                            |                             |
| Tax Levy                                   | 766,765                  | 719,630                    | 719,630                   | 741,007                    | 2.97%                       |
| Intergovernmental Revenues                 | 373,595                  | 397,012                    | 124,395                   | 345,270                    | (0.13)                      |
| Licenses and permits                       | 113,440                  | 100,000                    | 60,520                    | 104,500                    | 4.50%                       |
| Public charges for services                | 46,411                   | 49,450                     | 32,205                    | 47,000                     | (0.05)                      |
| <b>Total Revenues</b>                      | <b>1,300,211</b>         | <b>1,266,092</b>           | <b>936,750</b>            | <b>1,237,777</b>           | <b>-2.24%</b>               |
| <b>Fund Balance Applied</b>                | -                        | 240,641                    | -                         | -                          | -100%                       |
| <b>Total Revenues and Fund Bal Applied</b> | <b>\$ 1,300,211</b>      | <b>\$ 1,506,733</b>        | <b>\$ 936,750</b>         | <b>\$ 1,237,777</b>        | <b>-17.85%</b>              |
| <b>Expenditures</b>                        |                          |                            |                           |                            |                             |
| Payroll-Property Records & Control         | 305,289                  | 374,635                    | 148,768                   | 308,035                    | -17.78%                     |
| Payroll Conservation & Development         | 448,109                  | 442,158                    | 223,839                   | 522,067                    | 18.07%                      |
| General Government                         | 286,321                  | 468,300                    | 137,618                   | 173,410                    | -62.97%                     |
| Conservation & Development                 | 348,383                  | 221,640                    | 135,654                   | 234,265                    | 5.70%                       |
| <b>Total Expenditures</b>                  | <b>\$ 1,388,102</b>      | <b>\$ 1,506,733</b>        | <b>\$ 645,878</b>         | <b>\$ 1,237,777</b>        | <b>-17.85%</b>              |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**43 Register of Deeds - Sarah Koss**

| Account Description                 | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|-------------------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                     |                          |                            |                           |                            |                             |
| Tax Levy                            | \$ 37,868                | \$ 17,823                  | \$ 17,823                 | \$ 17,658                  | -0.93%                      |
| Other Taxes                         | 47,397                   | 43,000                     | 27,253                    | 45,000                     | 4.65%                       |
| Public charges for services         | 142,126                  | 154,025                    | 64,672                    | 154,025                    | 0.00%                       |
| <b>Total Revenues</b>               | <b>\$ 227,391</b>        | <b>\$ 214,848</b>          | <b>\$ 109,748</b>         | <b>\$ 216,683</b>          | <b>0.85%</b>                |
| <b>Expenditures</b>                 |                          |                            |                           |                            |                             |
| Payroll                             | \$ 187,977               | \$ 189,768                 | \$ 95,570                 | \$ 191,603                 | 0.97%                       |
| General Government-Property Rec/Con | 18,498                   | 25,080                     | 8,491                     | 25,080                     | 0.00%                       |
| <b>Total Expenditures</b>           | <b>\$ 206,475</b>        | <b>\$ 214,848</b>          | <b>\$ 104,061</b>         | <b>\$ 216,683</b>          | <b>0.85%</b>                |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**44 U.W. Extension - Debbie Moellendorf**

| Account Description                        | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                            |                          |                            |                           |                            |                             |
| Tax Levy                                   | \$ 198,663               | \$ 207,618                 | \$ 207,618                | \$ 211,113                 | 1.68%                       |
| Intergovernmental Revenues                 | 17,006                   | 4,145                      | 2,503                     | 4,145                      | 0.00%                       |
| Public Charges for Services                | 17,502                   | 12,550                     | 11,946                    | 15,600                     | 24.30%                      |
| Intergovernmental Charges                  | 1,805                    | 1,805                      | -                         | 1,805                      | 0.00%                       |
| Miscellaneous revenue                      | 12,928                   | 7,925                      | 2,750                     | 5,425                      | -31.55%                     |
| <b>Total Revenues</b>                      | <b>247,904</b>           | <b>234,043</b>             | <b>224,816</b>            | <b>238,088</b>             | <b>1.73%</b>                |
| <b>Fund Balance Applied</b>                | -                        | 16,794                     | -                         | 6,722                      | -59.97%                     |
| <b>Total Revenues and Fund Bal Applied</b> | <b>\$ 247,904</b>        | <b>\$ 250,837</b>          | <b>\$ 224,816</b>         | <b>\$ 244,810</b>          | <b>-2.40%</b>               |
| <b>Expenditures</b>                        |                          |                            |                           |                            |                             |
| Payroll                                    | \$ 54,606                | \$ 55,499                  | \$ 18,401                 | \$ 55,778                  | 0.50%                       |
| Culture, Recreation, & Education-Educ      | 186,727                  | 195,338                    | 94,228                    | 189,032                    | -3.23%                      |
| <b>Total Expenditures</b>                  | <b>\$ 241,333</b>        | <b>\$ 250,837</b>          | <b>\$ 112,629</b>         | <b>\$ 244,810</b>          | <b>-2.40%</b>               |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**50 Sheriff - Jeff Jaeger**

| Account Description                          | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                              |                          |                            |                           |                            |                             |
| Tax Levy                                     | \$ 5,753,487             | \$ 5,807,996               | \$ 5,807,996              | \$ 5,810,082               | 0.04%                       |
| Intergovernmental Revenues                   | 84,290                   | 48,826                     | (37,994)                  | 57,680                     | 18.13%                      |
| Public charges for services                  | 896,112                  | 990,213                    | 353,036                   | 1,036,064                  | 4.63%                       |
| Intergovernmental Charges for Services       | 40,650                   | 50,100                     | 1,500                     | 61,600                     | 22.95%                      |
| Miscellaneous                                | 40,066                   | 73,000                     | 25                        | 33,000                     | -54.79%                     |
| <b>Total Revenues</b>                        | <b>6,814,605</b>         | <b>6,970,135</b>           | <b>6,124,563</b>          | <b>6,998,426</b>           | <b>0.41%</b>                |
| <b>Fund Balance Applied</b>                  | -                        | 239,362                    | -                         | 224,000                    | -6.42%                      |
| <b>Other Financing Sources</b>               | 32,700                   | 72,967                     | -                         | 75,520                     | 3.50%                       |
| <b>Total Revenues, Fund Bal and Transfer</b> | <b>\$ 6,847,305</b>      | <b>\$ 7,282,464</b>        | <b>\$ 6,124,563</b>       | <b>\$ 7,297,946</b>        | <b>0.21%</b>                |
| <b>Expenditures</b>                          |                          |                            |                           |                            |                             |
| Payroll                                      | \$ 5,084,813             | \$ 5,139,653               | \$ 2,341,216              | \$ 5,218,073               | 1.53%                       |
| Public Safety-Law Enforcement                | 1,623,500                | 1,965,281                  | 940,009                   | 1,855,873                  | -5.57%                      |
| Capital Outlay                               | 14,720                   | 177,530                    | 39,760                    | 224,000                    | 26.18%                      |
| <b>Total Expenditures</b>                    | <b>\$ 6,723,033</b>      | <b>\$ 7,282,464</b>        | <b>\$ 3,320,985</b>       | <b>\$ 7,297,946</b>        | <b>0.21%</b>                |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**51 Coroner - Paul Proulx**

| <b>Account Description</b>  | <b>2015<br/>Actual<br/>Amount</b> | <b>2016<br/>Modified<br/>Budget</b> | <b>2016<br/>6 month<br/>Actual</b> | <b>2017<br/>Original<br/>Budget</b> | <b>2016/2017<br/>% of<br/>Change</b> |
|-----------------------------|-----------------------------------|-------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|
| <b>Revenues</b>             |                                   |                                     |                                    |                                     |                                      |
| Tax Levy                    | \$ 43,142                         | \$ 41,076                           | \$ 41,076                          | \$ 41,053                           | -0.06%                               |
| Public Charges for Service  | 16,160                            | 17,000                              | 3,565                              | 17,000                              | 0.00%                                |
| <b>Total Revenues</b>       | <b>\$ 59,302</b>                  | <b>\$ 58,076</b>                    | <b>\$ 44,641</b>                   | <b>\$ 58,053</b>                    | <b>-0.04%</b>                        |
| <b>Expenditures</b>         |                                   |                                     |                                    |                                     |                                      |
| Payroll                     | \$ 31,046                         | \$ 32,026                           | \$ 13,620                          | \$ 31,003                           | -3.19%                               |
| General Government-Judicial | 28,149                            | 26,050                              | 8,071                              | 27,050                              | 3.84%                                |
| <b>Total Expenditures</b>   | <b>\$ 59,195</b>                  | <b>\$ 58,076</b>                    | <b>\$ 21,691</b>                   | <b>\$ 58,053</b>                    | <b>-0.04%</b>                        |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**52 Emergency Management - Jeff Kraft**

| Account Description                    | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                        |                          |                            |                           |                            |                             |
| Tax Levy                               | \$ 23,877                | \$ 27,135                  | \$ 27,135                 | \$ 27,772                  | 2.35%                       |
| Intergovernmental revenue              | 57,577                   | 83,301                     | 381                       | 85,400                     | 2.52%                       |
| <b>Total Revenues</b>                  | <b>\$ 81,454</b>         | <b>\$ 110,436</b>          | <b>\$ 27,516</b>          | <b>\$ 113,172</b>          | <b>2.48%</b>                |
| <b>Fund Balance Applied</b>            |                          | 8,404                      | -                         | -                          | -100.00%                    |
| <b>Total Revenues &amp; Funds Appl</b> | <b>\$ 81,454</b>         | <b>\$ 118,840</b>          | <b>\$ 27,516</b>          | <b>\$ 113,172</b>          | <b>-4.77%</b>               |
| <b>Expenditures</b>                    |                          |                            |                           |                            |                             |
| Payroll                                | \$ 47,669                | \$ 49,886                  | \$ 22,536                 | \$ 48,572                  | -2.63%                      |
| Public Safety-Other                    | 28,759                   | 68,954                     | 2,258                     | 64,600                     | -6.31%                      |
| Capital Outlay                         | 12,702                   | -                          | -                         | -                          | -                           |
| <b>Total Expenditures</b>              | <b>\$ 89,130</b>         | <b>\$ 118,840</b>          | <b>\$ 24,794</b>          | <b>\$ 113,172</b>          | <b>-4.77%</b>               |

**Lincoln County  
General Fund Departments  
2017 Proposed Budget Summary**

**60 Child Support - Renee Krueger**

| Account Description        | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|----------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>            |                          |                            |                           |                            |                             |
| Tax Levy                   | \$ 43,923                | \$ 43,472                  | \$ 43,472                 | \$ 29,719                  | -31.64%                     |
| Intergovernmental Revenues | 376,268                  | 214,879                    | 90,608                    | 241,593                    | 12.43%                      |
| Public Charges             | 4,569                    | 5,000                      | 2,308                     | 5,000                      | 0.00%                       |
| <b>Total Revenues</b>      | <b>424,760</b>           | <b>263,351</b>             | <b>136,387</b>            | <b>276,312</b>             | <b>4.92%</b>                |
| <b>Expenditures</b>        |                          |                            |                           |                            |                             |
| Payroll                    | \$ 191,760               | \$ 201,371                 | \$ 90,883                 | \$ 212,352                 | 5.45%                       |
| Health and Human Services  | 56,699                   | 61,980                     | 24,468                    | 63,960                     | 3.19%                       |
| <b>Total Expenditures</b>  | <b>\$ 248,459</b>        | <b>\$ 263,351</b>          | <b>\$ 115,351</b>         | <b>\$ 276,312</b>          | <b>4.92%</b>                |

**Lincoln County  
Special Revenue Funds  
2017 Proposed Budget Summary**

**0020 County Roads Fund - Kelly Reith**

| Account Description                        | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                            |                          |                            |                           |                            |                             |
| Tax Levy                                   | \$ 2,266,753             | \$ 2,266,753               | \$ 2,266,753              | \$ 2,266,753               | 0.00%                       |
| Intergovernmental Revenues                 | 1,330,587                | 1,873,580                  | 258,316                   | 1,195,306                  | -36.20%                     |
| <b>Total Revenues</b>                      | <b>\$ 3,597,340</b>      | <b>\$ 4,140,333</b>        | <b>\$ 2,525,069</b>       | <b>\$ 3,462,059</b>        | <b>-16.38%</b>              |
| <b>Other Financing Sources</b>             | <b>563,164</b>           | <b>164,548</b>             | <b>471,707</b>            | <b>250,000</b>             | <b>51.93%</b>               |
| <b>Total Revenues and Fund Bal Applied</b> | <b>\$ 4,160,504</b>      | <b>\$ 4,304,881</b>        | <b>\$ 2,996,776</b>       | <b>\$ 3,712,059</b>        | <b>-13.77%</b>              |
| <b>Expenditures</b>                        |                          |                            |                           |                            |                             |
| Public Works                               | \$ 4,489,820             | \$ 4,304,881               | \$ 1,296,987              | \$ 3,712,059               | -13.77%                     |
| <b>Total Expenditures</b>                  | <b>\$ 4,489,820</b>      | <b>\$ 4,304,881</b>        | <b>\$ 1,296,987</b>       | <b>\$ 3,712,059</b>        | <b>-13.77%</b>              |

**Lincoln County  
Special Revenue Funds  
2017 Proposed Budget Summary**

**0021 Jail Assessment Fund - Jeff Jaeger**

| <b>Account Description</b>                         | <b>2015<br/>Actual<br/>Amount</b> | <b>2016<br/>Modified<br/>Budget</b> | <b>2016<br/>6 month<br/>Actual</b> | <b>2017<br/>Original<br/>Budget</b> | <b>2016/2017<br/>% of<br/>Change</b> |
|--|-----------------------------------|-------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|
| <b>Revenues</b>                                    |                                   |                                     |                                    |                                     |                                      |
| Fines, Forfeits & penalties                        | \$ 25,667                         | \$ 43,109                           | \$ 12,158                          | \$ 43,109                           | 0.00%                                |
| <b>Total Revenues</b>                              | 25,667                            | 43,109                              | 12,158                             | 43,109                              | 0.00%                                |
| <b>Expenditures</b>                                |                                   |                                     |                                    |                                     |                                      |
| Outlay   | 2,295                             | 21,500                              | -                                  | 43,109                              | 100.51%                              |
| <b>Total Expenditures</b>                          | 2,295                             | 21,500                              | -                                  | 43,109                              | 100.51%                              |
| <b>Other Financing Uses</b>                        |                                   |                                     |                                    |                                     |                                      |
| Transfer out                                       | 21,609                            | 21,609                              | -                                  | -                                   | -100.00%                             |
| <b>Total Expenditures &amp; Other Finance Uses</b> | \$ 23,904                         | \$ 43,109                           | \$ -                               | \$ 43,109                           | 0.00%                                |

**Lincoln County  
Special Revenue Funds  
2017 Proposed Budget Summary**

**0022 Emergency Medical Service - Dan Leydet**

| Account Description                           | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|---|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                               |                          |                            |                           |                            |                             |
| Tax Levy                                      | \$ 662,662               | \$ 734,037                 | \$ 734,037                | \$ 868,094                 | 18.26%                      |
| Intergovernmental                             | 66,324                   | 50,000                     | 30,660                    | 60,000                     | 20.00%                      |
| Public charges for services                   | 1,033,441                | 1,136,000                  | 364,039                   | 1,052,000                  | -7.39%                      |
| <b>Total Revenues</b>                         | <b>1,762,427</b>         | <b>1,920,037</b>           | <b>1,128,736</b>          | <b>1,980,094</b>           | <b>3.13%</b>                |
| <b>Transfer from General Fund</b>             | <b>160,000</b>           | <b>160,000</b>             | <b>-</b>                  | <b>235,000</b>             | <b>46.88%</b>               |
| <b>Total Revenues &amp; Fund Balance Appl</b> | <b>\$ 1,922,427</b>      | <b>\$ 2,080,037</b>        | <b>\$ 1,128,736</b>       | <b>\$ 2,215,094</b>        | <b>6.49%</b>                |
| <b>Expenditures</b>                           |                          |                            |                           |                            |                             |
| Payroll                                       | \$ 58,177                | \$ 61,041                  | \$ 30,023                 | \$ 62,457                  | 2.32%                       |
| Public Safety                                 | 1,856,056                | 2,018,996                  | 755,681                   | 1,917,637                  | -5.02%                      |
| Capital Improvement Plan                      | -                        | -                          | 168,169                   | 235,000                    | 0.00%                       |
| <b>Total Expenditures</b>                     | <b>\$ 1,914,233</b>      | <b>\$ 2,080,037</b>        | <b>\$ 953,873</b>         | <b>\$ 2,215,094</b>        | <b>6.49%</b>                |

**Lincoln County  
Special Revenue Funds  
2017 Proposed Budget Summary**

**0023 Health - Shelley Hersil**

| Account Description                            | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                                |                          |                            |                           |                            |                             |
| Tax Levy                                       | \$ 551,973               | \$ 505,067                 | \$ 505,067                | \$ 549,481                 | 8.79%                       |
| Intergovernmental                              | 102,673                  | 113,750                    | 25,315                    | 80,095                     | -29.59%                     |
| Public Charges for Services                    | 171,074                  | 224,857                    | 107,678                   | 182,856                    | -18.68%                     |
| Licenses and permits                           | -                        | -                          | -                         | -                          | 0.00%                       |
| Intergovernmental charges for services         | 199,333                  | 185,648                    | 95,633                    | 185,648                    | 0.00%                       |
| Miscellaneous revenue                          | 5,859                    | 3,600                      | 2,467                     | 3,600                      | 0.00%                       |
| <b>Total Revenues</b>                          | <b>1,030,912</b>         | <b>1,032,922</b>           | <b>736,160</b>            | <b>1,001,680</b>           | <b>-3.02%</b>               |
| <b>Other Financing Sources</b>                 | -                        | 6,200                      | -                         | 6,200                      | 0.00%                       |
| <b>Total Revenues &amp; Fund Balance Appl</b>  | <b>\$ 1,030,912</b>      | <b>\$ 1,039,122</b>        | <b>\$ 736,160</b>         | <b>\$ 1,007,880</b>        | <b>-3.01%</b>               |
| <b>Expenditures</b>                            |                          |                            |                           |                            |                             |
| Payroll  | \$ 852,585               | \$ 910,320                 | \$ 447,620                | \$ 919,217                 | 0.98%                       |
| Health and Human Services                      | 105,996                  | 128,802                    | 50,129                    | 88,663                     | -31.16%                     |
| Capital Outlay                                 | -                        | -                          | -                         | -                          | -100.00%                    |
| <b>Total Expenditures</b>                      | <b>958,581</b>           | <b>1,039,122</b>           | <b>497,749</b>            | <b>1,007,880</b>           | <b>-3.01%</b>               |
| <b>Other Financing Uses</b>                    |                          |                            |                           |                            |                             |
| Transfer to General Fund                       | 41,638                   | -                          | -                         | -                          | -                           |
| <b>Total Expenditures &amp; Other Fin Uses</b> | <b>\$ 1,000,219</b>      | <b>\$ 1,039,122</b>        | <b>\$ 497,749</b>         | <b>\$ 1,007,880</b>        | <b>-3.01%</b>               |

**Lincoln County  
Special Revenue Funds  
2017 Proposed Budget Summary**

**0024 Social Services - Renee Krueger**

| Account Description                            | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                                |                          |                            |                           |                            |                             |
| Tax Levy                                       | \$ 314,007               | \$ 506,531                 | \$ 506,531                | \$ 522,885                 | 3.23%                       |
| Intergovernmental Revenue                      | 1,763,437                | 1,718,775                  | 838,801                   | 2,003,401                  | 16.56%                      |
| Public Charges for Service                     | -                        | 1,800                      | 450                       | -                          | -100.00%                    |
| Intergovernmental Charges                      | 3,656                    | 4,700                      | -                         | 3,700                      | -21.28%                     |
| Miscellaneous revenue                          | -                        | 9,866                      | -                         | -                          | -100.00%                    |
| <b>Total Revenues</b>                          | <b>2,081,100</b>         | <b>2,241,672</b>           | <b>1,345,782</b>          | <b>2,529,986</b>           | <b>12.86%</b>               |
| <b>Expenditures</b>                            |                          |                            |                           |                            |                             |
| Payroll  | \$ 812,414               | \$ 1,369,456               | \$ 409,233                | \$ 782,413                 | -42.87%                     |
| Health and Human Services                      | 1,267,839                | 872,216                    | 627,434                   | 1,747,173                  | 100.31%                     |
| Capital Outlay                                 | 27,888                   | -                          | -                         | -                          | -100.00%                    |
| <b>Total Expenditures</b>                      | <b>\$ 2,108,141</b>      | <b>\$ 2,241,672</b>        | <b>\$ 1,036,667</b>       | <b>\$ 2,529,586</b>        | <b>12.84%</b>               |
| <b>Other Financing Uses</b>                    |                          |                            |                           |                            |                             |
| Transfer to General Fund                       | 127,642                  | -                          | -                         | -                          | -                           |
| <b>Total Expenditures &amp; Other Fin Uses</b> | <b>\$ 2,235,783</b>      | <b>\$ 2,241,672</b>        | <b>\$ 1,036,667</b>       | <b>\$ 2,529,586</b>        | <b>12.84%</b>               |

**Lincoln County  
Debt Service Funds  
2017 Proposed Budget Summary**

**0030 Debt Service - Dan Leydet**

| Account Description       | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|---------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>           |                          |                            |                           |                            |                             |
| Tax Levy                  | \$ 814,639               | \$ 852,238                 | \$ 852,238                | \$ 892,995                 | 4.78%                       |
| Intergovernmental revenue | 14,851                   | 14,851                     | 7,465                     | 14,500                     | -2.36%                      |
| <b>Total Revenues</b>     | <b>829,490</b>           | <b>867,089</b>             | <b>859,703</b>            | <b>907,495</b>             | <b>4.66%</b>                |
| <b>Expenditures</b>       |                          |                            |                           |                            |                             |
| Debt service              | \$ 830,139               | \$ 867,089                 | -                         | \$ 907,495                 | 4.66%                       |
| <b>Total Expenditures</b> | <b>\$ 830,139</b>        | <b>\$ 867,089</b>          | <b>\$ -</b>               | <b>\$ 907,495</b>          | <b>4.66%</b>                |

**Lincoln County  
Trust Fund  
2017 Proposed Budget Summary**

**0050 Dog License Fund - Dan Leydet**

| Account Description       | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|---------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>           |                          |                            |                           |                            |                             |
| Licenses and Permits      | \$ 43,075                | \$ 40,000                  | \$ 39,260                 | \$ 40,000                  | 0.00%                       |
| <b>Total Revenues</b>     | <b>\$ 43,075</b>         | <b>\$ 40,000</b>           | <b>\$ 39,260</b>          | <b>\$ 40,000</b>           | <b>0.00%</b>                |
| <b>Expenditures</b>       |                          |                            |                           |                            |                             |
| Health and Human Services | \$ 43,076                | \$ 40,000                  | \$ -                      | \$ 40,000                  | 0.00%                       |
| <b>Total Expenditures</b> | <b>\$ 43,076</b>         | <b>\$ 40,000</b>           | <b>\$ -</b>               | <b>\$ 40,000</b>           | <b>0.00%</b>                |

**Lincoln County  
Proprietary Funds  
2017 Proposed Budget Summary**

**0060 Solid Waste - Dan Miller**

| Account Description                            | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                                |                          |                            |                           |                            |                             |
| Intergovernmental Revenues                     | 12,220                   | -                          | -                         | -                          | -                           |
| Public charges for services                    | 1,718,793                | 1,822,122                  | 654,772                   | 1,694,869                  | -6.98%                      |
| Intergovernmental chrgs for services           | 158,081                  | 180,000                    | 60,267                    | 160,000                    | -11.11%                     |
| Miscellaneous                                  | 93,191                   | 85,000                     | 75,998                    | 80,000                     | -5.88%                      |
| <b>Total Revenues</b>                          | <b>1,982,285</b>         | <b>2,087,122</b>           | <b>791,036</b>            | <b>1,934,869</b>           | <b>-7.29%</b>               |
| <b>Fund Balance Applied</b>                    | <b>70,026</b>            | <b>-</b>                   | <b>-</b>                  | <b>457,558</b>             | <b>-</b>                    |
| <b>Total Rev/Transfers/Fund Bal App</b>        | <b>\$ 2,052,311</b>      | <b>\$ 2,087,122</b>        | <b>\$ 791,036</b>         | <b>\$ 2,392,427</b>        | <b>14.63%</b>               |
| <b>Expenditures</b>                            |                          |                            |                           |                            |                             |
| Payroll  | \$ 345,459               | \$ 327,622                 | \$ 149,331                | \$ 330,927                 | 1.01%                       |
| Public Works                                   | 2,354,781                | 1,559,500                  | 421,518                   | 1,861,500                  | 19.37%                      |
| <b>Total Expenditures</b>                      | <b>2,700,240</b>         | <b>1,887,122</b>           | <b>570,849</b>            | <b>2,192,427</b>           | <b>16.18%</b>               |
| <b>Other Financing Uses</b>                    | <b>200,000</b>           | <b>200,000</b>             | <b>8,000</b>              | <b>200,000</b>             | <b>0.00%</b>                |
| <b>Total Expenditures &amp; Other Fin Uses</b> | <b>\$ 2,900,240</b>      | <b>\$ 2,087,122</b>        | <b>\$ 578,849</b>         | <b>\$ 2,392,427</b>        | <b>14.63%</b>               |

**Lincoln County  
Proprietary Funds  
2017 Proposed Budget Summary**

0061 Pine Crest - Lisa Gervais

| Account Description                | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|------------------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                    |                          |                            |                           |                            |                             |
| Tax Levy                           | \$ 568,600               | \$ 546,800                 | \$ 546,800                | \$ 632,756                 | 15.72%                      |
| Public Charges for Services        | 12,237,437               | 11,173,500                 | 3,247,512                 | 11,371,050                 | 1.77%                       |
| Miscellaneous                      | 15,870                   | 500                        | 216                       | 200                        | -60.00%                     |
| <b>Total Revenues</b>              | <b>12,821,907</b>        | <b>11,720,800</b>          | <b>3,794,528</b>          | <b>12,004,006</b>          | <b>2.42%</b>                |
| <b>Funds Applied</b>               | <b>1,964,365</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-100.00%</b>             |
| <b>Total Rev/Other Fin Sources</b> | <b>\$ 14,786,272</b>     | <b>\$ 11,720,800</b>       | <b>\$ 3,794,528</b>       | <b>\$ 12,004,006</b>       | <b>2.42%</b>                |
| <b>Expenditures</b>                |                          |                            |                           |                            |                             |
| Payroll                            | \$ 8,878,821             | \$ 9,372,100               | \$ 4,250,897              | \$ 9,581,306               | 2.23%                       |
| Health and Human Services          | 4,000,890                | 2,348,700                  | 1,864,005                 | 2,422,700                  | 3.15%                       |
| <b>Total Expenditures</b>          | <b>12,879,711</b>        | <b>11,720,800</b>          | <b>6,114,903</b>          | <b>12,004,006</b>          | <b>2.42%</b>                |

**Lincoln County  
Proprietary Funds  
2017 Proposed Budget Summary**

**0062 Forestry - Kevin Kleinschmidt**

| Account Description                             | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|---|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                                 |                          |                            |                           |                            |                             |
| Intergovernmental Revenue                       | 437,604                  | 120,471                    | 131,175                   | 120,470                    | 0.00%                       |
| Public charges for services                     | 1,431,733                | 939,156                    | 767,807                   | 941,522                    | 0.25%                       |
| Intergovernmental charges                       | 2,065                    | 2,065                      | 2,065                     | 2,065                      | 0.00%                       |
| Miscellaneous                                   | 18,250                   | -                          | 3,045                     | -                          | -                           |
| <b>Total Revenues</b>                           | <b>1,889,652</b>         | <b>1,061,692</b>           | <b>904,092</b>            | <b>1,064,057</b>           | <b>0.22%</b>                |
| <b>Fund Balance Applied</b>                     | <b>131,250</b>           | <b>324,531</b>             | <b>-</b>                  | <b>256,275</b>             | <b>-21.03%</b>              |
| <b>Total Rev, Fund Bal Applied and Transfer</b> | <b>\$2,020,902</b>       | <b>\$1,386,223</b>         | <b>\$ 904,092</b>         | <b>\$1,320,332</b>         | <b>-4.75%</b>               |
| <b>Expenditures</b>                             |                          |                            |                           |                            |                             |
| Payroll   | \$ 579,885               | \$ 595,332                 | \$ 280,263                | \$ 600,144                 | 0.81%                       |
| Conservation and development                    | 445,910                  | 717,924                    | 144,435                   | 644,668                    | -10.20%                     |
| <b>Total Expenditures</b>                       | <b>1,025,795</b>         | <b>1,313,256</b>           | <b>424,699</b>            | <b>1,244,812</b>           | <b>-5.21%</b>               |
| <b>Other Financing Uses</b>                     |                          |                            |                           |                            |                             |
| Transfer to Gen Fund                            | 563,238                  | 72,967                     | -                         | 75,520                     | 3.50%                       |
| <b>Total Expenditures and Other Fin Uses</b>    | <b>\$1,589,033</b>       | <b>\$1,386,223</b>         | <b>\$ 424,699</b>         | <b>\$1,320,332</b>         | <b>-4.75%</b>               |

**Lincoln County  
Proprietary Fund  
2017 Proposed Budget Summary**

**0063 Lincoln Industries - Renee Krueger**

| Account Description                            | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|--|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                                |                          |                            |                           |                            |                             |
| Intergovernmental Revenue                      | 111,552                  | -                          | -                         | -                          | -                           |
| Public Charges for Service                     | 1,734,197                | 1,785,983                  | 816,503                   | 1,810,516                  | 1.37%                       |
| Intergovernmental charges                      | 37,888                   | -                          | -                         | -                          | -                           |
| <b>Total Revenues</b>                          | <b>1,883,637</b>         | <b>1,785,983</b>           | <b>816,503</b>            | <b>1,810,516</b>           | <b>1.37%</b>                |
| <b>Fund Balance Applied</b>                    | <b>156,545</b>           | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-100.00%</b>             |
| <b>Total Revenues &amp; Fund Bal Applied</b>   | <b>\$ 2,040,182</b>      | <b>\$ 1,785,983</b>        | <b>\$ 816,503</b>         | <b>\$ 1,810,516</b>        | <b>1.37%</b>                |
| <b>Expenditures</b>                            |                          |                            |                           |                            |                             |
| Payroll  | \$ 944,601               | \$ 976,183                 | \$ 454,871                | \$ 1,054,366               | 8.01%                       |
| Health and Human Services                      | 711,736                  | 709,800                    | 297,336                   | 656,150                    | -7.56%                      |
| <b>Total Expenditures</b>                      | <b>1,656,337</b>         | <b>1,685,983</b>           | <b>752,206</b>            | <b>1,710,516</b>           | <b>1.46%</b>                |
| <b>Other Financing Uses</b>                    |                          |                            |                           |                            |                             |
| Transfer Out                                   | 100,000                  | 100,000                    | -                         | 100,000                    | -                           |
| <b>Total Expend &amp; Other Financing Uses</b> | <b>\$ 1,756,337</b>      | <b>\$ 1,785,983</b>        | <b>\$ 752,206</b>         | <b>\$ 1,810,516</b>        | <b>1.37%</b>                |

**Lincoln County  
Proprietary Fund  
2017 Proposed Budget Summary**

**0070 Highway - Kelly Reith**

| Account Description                 | 2015<br>Actual<br>Amount | 2016<br>Modified<br>Budget | 2016<br>6 month<br>Actual | 2017<br>Original<br>Budget | 2016/2017<br>% of<br>Change |
|-------------------------------------|--------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|
| <b>Revenues</b>                     |                          |                            |                           |                            |                             |
| Licenses & Permits                  | 875                      | 800                        | 600                       | 1,000                      | 25.00%                      |
| Public Charges for Services         | 20,145                   | 500                        | 31,436                    | 20,500                     | 4000.00%                    |
| Intergov't Charges for Services     | 7,177,208                | 5,903,635                  | 2,484,728                 | 6,556,047                  | 11.05%                      |
| Miscellaneous                       | 376,545                  | 3,050                      | 114,579                   | 102,550                    | 3262.30%                    |
| <b>Total Revenues</b>               | <b>7,574,773</b>         | <b>5,907,985</b>           | <b>2,631,342</b>          | <b>6,680,097</b>           | <b>13.07%</b>               |
| <b>Fund Balance Applied</b>         | <b>697,167</b>           | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                    |
| <b>Total Revenues and Transfers</b> | <b>\$8,271,940</b>       | <b>\$5,907,985</b>         | <b>\$2,631,342</b>        | <b>\$6,680,097</b>         | <b>13.07%</b>               |
| <b>Expenditures</b>                 |                          |                            |                           |                            |                             |
| Payroll                             | \$3,156,582              | \$3,193,566                | \$1,533,771               | \$1,605,902                | -49.71%                     |
| Public Works                        | 4,707,618                | 2,714,419                  | 1,260,527                 | 5,074,195                  | 86.93%                      |
| <b>Total Expenditures</b>           | <b>\$7,864,200</b>       | <b>\$5,907,985</b>         | <b>\$2,794,298</b>        | <b>\$6,680,097</b>         | <b>13.07%</b>               |

Presented to:  
Personnel Committee 10/03/16  
Administrative & Legislative 10/03/16  
County Board 10/18/16

## **Administrative Coordinator's Report**

**From:** September 1, 2016 to: September 30, 2016

### **POLICY DEVELOPMENT**

#### **Committee Meetings:**

Finance  
Health Trustees  
Personnel  
A&L  
Public Property

### **DEPARTMENT COORDINATION**

September 1 Meeting with Langlade & Marathon County about NCHC  
September 1 Administration Department staff meeting  
September 1 Meeting with Dan Leydet – 2017 Budget  
September 6 Administration Department staff meeting  
September 7 Participated in Land Services Group Meeting  
September 7 Meeting with Pat Gierl – 2017 Budget  
September 7 Meeting with Matt Bremer – 2017 Budget  
September 7 Meeting with Marie Peterson – 2017 Budget  
September 7 Meeting with Lisa Gervais – 2017 Budget  
September 8 Meeting with Renee Krueger – 2017 Budget  
September 8 Meeting with Rick Wolf – 2017 Budget  
September 8 Meeting with Sheriff Jaeger – 2017 Budget  
September 9 Meeting with matt Bremer – Talk about Real Property Lister Position  
September 15 Attended Marathon County Board Meeting – NCHC issue  
September 19 Meeting with Debbie Moellendorf – Changes to shared Agricultural Development Educator agreement with Marathon County  
September 20 Meeting with Matt Bremer – Yearly Evaluation  
September 20 Attended Marathon County Board Meeting – NCHC issue  
September 21 Administration Department staff meeting  
September 21 Meeting with Debbie Moellendorf – Changes to shared Agricultural Development Educator agreement with Marathon County  
September 27 Conducted monthly department head meeting  
September 27 Administration Department staff meeting  
September 27 Attended Employee Benefit Meetings  
September 28 Attended Employee Benefit Meetings  
September 29 Attended Employee Benefit Meetings  
September 29 Attended Just Fix It Meeting for Highway Transportation issues

### **STATUS OF UNION CONTRACTS**

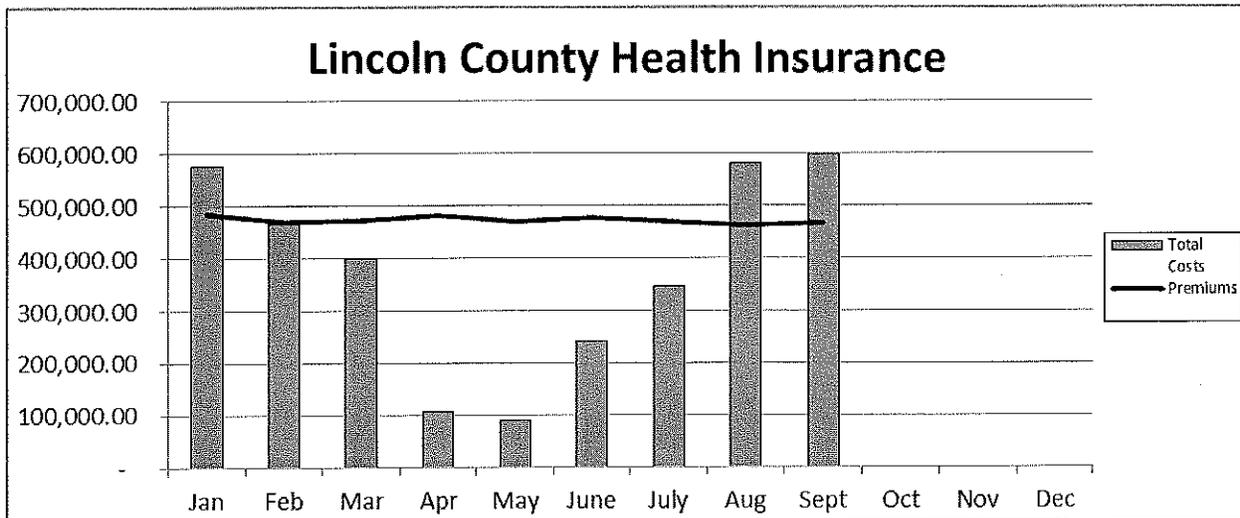
**Sheriff Deputies:** December 2017  
**Sheriff-Supervisors:** December 2017

## RECRUITMENT, SELECTION AND ORIENTATION

1. Sheriff's Office - Deputy – conducting background check
2. Circuit Court Bailiff – reviewing applications
3. Real Property Lister – reviewing applications

### Health Insurance 2016

| Month | Enrollment |        | Health Ins<br>Premiums | Stop Loss &<br>Admin Fees | SAS<br>Paid<br>Claims | Total Costs |
|-------|------------|--------|------------------------|---------------------------|-----------------------|-------------|
|       | Single     | Family |                        |                           |                       |             |
| Jan   | 101        | 213    | 488,413                | 58,142                    | 488,201               | 576,501     |
| Feb   | 99         | 211    | 470,131                | 55,047                    | 476,917               | 466,216     |
| Mar   | 98         | 211    | 472,488                | 54,682                    | 433,137               | 398,766     |
| Apr   | 105        | 210    | 480,992                | 55,868                    | 52,614                | 107,368     |
| May   | 107        | 210    | 469,723                | 54,397                    | 106,562               | 90,200      |
| June  | 108        | 207    | 478,036                | 52,007                    | 186,841               | 241,616     |
| July  | 94         | 205    | 470,657                | 50,000                    | 298,569               | 346,932     |
| Aug   | 107        | 206    | 463,030                | 50,505                    | 527,143               | 580,415     |
| Sept  | 108        | 208    | 468,234                | 50,250                    | 544,685               | 597,567     |
| Oct   |            |        |                        |                           |                       |             |
| Nov   |            |        |                        |                           |                       |             |
| Dec   |            |        |                        |                           |                       |             |







Lincoln County  
 COUNTY BOARD MEETING  
 October 18, 2016



Summary of Refinancing

|  |   |
|--|---|
| <b>Estimated Size:</b>   | \$8,655,000   |
| <b>Issue:</b>  | G.O. Refunding Bonds  |
| <b>Purpose:</b>  | Advance refunding of the following issue:<br>- 11/15/08 Bonds: 2020 - 2028 maturities |
| <b>Structure:</b>  | Matures Annually 4/1/17 through 4/1/28  |
| <b>First Interest:</b>   | April 1, 2017   |
| <b>Callable:</b>   | April 1, 2025   |
| <b>Estimated Rate:</b>   | 1.99%   |
| <b>Estimated Present Value Savings<sup>1</sup>:</b>                                | \$736,117   |
| <b>Timeline:</b>   |   |
| <b>County Board Initial Action:</b>  | October 18, 2016  |
| <b>County Board Award Resolution<br/>             (finalizes rates and terms):</b> | November 8, 2016  |
| <b>Detailed Analysis:</b>  | Page 4  |

<sup>1</sup> Present Value calculated using the All Inclusive Cost (AIC) of 2.06% as the discount rate.

Lincoln County  
COUNTY BOARD MEETING  
October 18, 2016



Refinancing Illustration

| Calendar Year | BEFORE REFINANCING |                   |   | AFTER REFINANCING                                 |  |              | TOTAL NEW DEBT SERVICE | POTENTIAL DEBT SERVICE SAVINGS |
|---------------|--------------------|-------------------|---|---|--|--------------|------------------------|--------------------------------|
|               | PRINCIPAL (4/1)    | RATE (4/1 & 10/1) | INTEREST (4/1 & 10/1)                             | PRINCIPAL (4/1)                                   | INTEREST (4/1 & 10/1)                                | TOTAL        |                        |                                |
|               |                    |                   | \$9,965,000                                       | \$9,965,000                                       | \$8,655,000  |              |                        |                                |
|               |                    |                   | G.O. Refunding Bonds (CR) Dated November 15, 2008 | G.O. Refunding Bonds (CR) Dated November 15, 2008 | G.O. Refunding Bonds (AR) Dated December 1, 2016 (1) |              |                        |                                |
| 2017          |                    |                   | \$391,551   | \$391,551   | \$169,458  | \$294,458    | \$320,708              | \$70,843                       |
| 2018          |                    |                   | \$391,551   | \$391,551   | \$201,400  | \$296,400    | \$322,650              | \$68,901                       |
| 2019          |                    | 4.200%            | \$378,426   | \$378,426   | \$199,450  | \$299,450    | \$937,575              | \$65,851                       |
| 2020          |                    | 4.250%            | \$350,958   | \$350,958   | \$190,800  | \$955,800    | \$955,800              | \$70,158                       |
| 2021          |                    | 4.300%            | \$321,026   | \$321,026   | \$175,150  | \$975,150    | \$975,150              | \$70,876                       |
| 2022          |                    | 4.400%            | \$288,279   | \$288,279   | \$158,750  | \$998,750    | \$998,750              | \$69,529                       |
| 2023          |                    | 4.400%            | \$252,749   | \$252,749   | \$141,550  | \$1,021,550  | \$1,021,550            | \$66,199                       |
| 2024          |                    | 4.450%            | \$214,465   | \$214,465   | \$123,600  | \$1,038,600  | \$1,038,600            | \$70,865                       |
| 2025          |                    | 4.500%            | \$172,951   | \$172,951   | \$104,850  | \$1,064,850  | \$1,064,850            | \$68,101                       |
| 2026          |                    | 4.550%            | \$128,033   | \$128,033   | \$80,175   | \$1,085,175  | \$1,085,175            | \$67,858                       |
| 2027          |                    | 4.600%            | \$79,529  | \$79,529  | \$49,275   | \$1,104,275  | \$1,104,275            | \$70,254                       |
| 2028          |                    | 4.625%            | \$27,172  | \$27,172  | \$16,725   | \$1,131,725  | \$1,131,725            | \$70,447                       |
|               |                    |                   | \$8,790,000                                       | \$2,996,689                                       | \$1,611,183  | \$10,266,183 | \$10,956,808           | \$829,881                      |

Maturities callable 4/1/2019 or any date thereafter.

CALLABLE MATURITIES

REFINANCED WITH 2016 ISSUE

|   |           |
|---|-----------|
| ROUNDING AMOUNT.....                        | \$3,529   |
| POTENTIAL GROSS SAVINGS.....                | \$833,410 |
| (2) POTENTIAL PRESENT VALUE SAVINGS \$..... | \$736,117 |
| POTENTIAL PRESENT VALUE SAVINGS %.....      | 9.016%    |
| Negative Arbitrage.....                     | (178,741) |

(1) This illustration represents a mathematical calculation of potential interest cost savings (cost), assuming hypothetical rates based on current rates +15bps for municipal bonds as of 9/23/16. Actual rates may vary, if actual rates are higher than those assumed, the interest cost savings would be lower. This illustration provides information and is not intended to be a recommendation, proposal or suggestion for a refinancing or otherwise to be considered as advice.

(2) Present value calculated using the All Inclusive Cost (AIC) of 2.06% as the discount rate.

| Interest Rate Sensitivity |                   |                    |
|---------------------------|-------------------|--------------------|
| Change in Rates           | Est. PV % Savings | Est. PV \$ Savings |
| -0.30%                    | 11.427%           | \$933,046          |
| -0.20%                    | 10.615%           | \$866,716          |
| -0.10%                    | 9.814%            | \$801,293          |
| +0.10%                    | 8.226%            | \$671,617          |
| +0.20%                    | 7.440%            | \$607,510          |
| +0.30%                    | 6.665%            | \$544,207          |





Resolution 2016-10-37

TO APPROVE THE 2017 LINCOLN COUNTY FOREST ANNUAL WORK PLAN

WHEREAS, Lincoln County has lands enrolled in the Wisconsin County Forest Land Program commonly referred to as the Lincoln County Forest; and

WHEREAS, Wis. State Statute 28.11(5) (b) and Wisconsin Administrative Code 47.70 (4) (f) requires an annual work plan to be approved by the Lincoln County Board of Supervisors to be eligible for the County Forest Administration Grant; and

WHEREAS, the Lincoln County Forestry, Land and Parks Committee reviewed and approved the 2017 County Forest Annual Work Plan to supplement the Fifteen-Year Lincoln County Forest Comprehensive Land Use Plan as a way to help prioritize projects and emphasis the current needs of the County Forest and Recreational System.

NOW, THEREFORE BE IT RESOLVED, the Lincoln County Board of Supervisors does hereby ordain and resolve to approve and adopt the 2017 Lincoln County Forest Annual Work Plan.

BE IT FURTHER RESOLVED, that the 2017 Lincoln County Forest Annual Work Plan will be included as an amendment to the Fifteen-Year Lincoln County Forest Comprehensive Land Use Plan.

AND BE IT FURTHER RESOLVED, that the approved Annual Work Plan be forwarded to the Department of Natural Resources for their acceptance.

Dated: October 18, 2016

Introduced by: Forestry, Land and Parks Committee

Date Passed: October 10, 2016 Committee Vote: Passed Unanimously

Fiscal Impact: Loss of approx. \$54,650 of State Grant Funds if not approved.

Drafted by: Kevin Kleinschmidt, Forest Administrator

| Motion by:    |               |   |   |     |
|---------------|---------------|---|---|-----|
| Second by:    |               |   |   |     |
| Dist.         | Supervisor    | Y | N | Abs |
| 19            | Allen         |   |   |     |
| 10            | Baughan       |   |   |     |
| 1             | Bialecki      |   |   |     |
| 11            | Breitenmoser  |   |   |     |
| 13            | Crosby        |   |   |     |
| 12            | Gilk          |   |   |     |
| 14            | Hafeman       |   |   |     |
| 8             | Heller        |   |   |     |
| 17            | Koth          |   |   |     |
| 15            | Lee           |   |   |     |
| 16            | Loka          |   |   |     |
| 3             | Mueller       |   |   |     |
| 4             | Nowak         |   |   |     |
| 21            | Pike          |   |   |     |
| 22            | Reichert      |   |   |     |
| 7             | Rusch         |   |   |     |
| 5             |               |   |   |     |
| 20            | Vander Sanden |   |   |     |
| 18            | Voermans      |   |   |     |
| 2             | Weaver        |   |   |     |
| 6             | Woller        |   |   |     |
| 9             | Zeitz         |   |   |     |
| <b>Totals</b> |               |   |   |     |
| Carried       |               |   |   |     |
| Defeated      |               |   |   |     |
| Amended       |               |   |   |     |
| Voice vote    |               |   |   |     |
| Roll call     |               |   |   |     |

STATE OF WISCONSIN )  
 ) SS:  
 COUNTY OF LINCOLN )

I hereby certify that this resolution/ordinance is a true and correct copy of a resolution/ordinance adopted by Lincoln County Board of Supervisors on:

\_\_\_\_\_  
 Christopher J. Marlowe  
 County Clerk

Lincoln County Forest

Annual Work Plan – 2017

THE HONORABLE LINCOLN COUNTY BOARD OF SUPERVISORS

Following is the annual Lincoln County Forest work plan for the calendar year 2017.

The plan gives direction and meaning to the proposed County Forest budget, and further defines and supplements the Lincoln County Forest Fifteen-Year Comprehensive Land Use Plan and emphasizes the current needs of the County Forest and Recreation program. This plan is needed to comply with Wis. Statute 28.11(5) and Chapter NR47.70 (4) of the Wisconsin Administrative Code for the administration of the County Forest Administration Grant program.

## LINCOLN COUNTY FOREST ANNUAL WORK PLAN 2017

TO: THE LINCOLN COUNTY FORESTRY, LAND AND PARKS DEPARTMENT  
COMMITTEE AND HONORABLE SUPERVISORS OF THE LINCOLN COUNTY  
BOARD

Following is the proposed Lincoln County Forest work plan for the year 2017. The plan gives direction and meaning to the proposed County Forest budget. The plan further defines and supplements the Fifteen-Year Comprehensive Land Use Plan and emphasizes the current needs of the County Forest and Recreational System.

### TIMBER HARVEST

Timber harvests are not only important for the economic well-being of Lincoln County, but for the health and vigor of the forest. This includes all aspects of the forest; wildlife, watershed protection, air quality, recreation, and other noncommercial values. Professional implementation of proper forest management and harvest techniques is essential. The timber management goal is to produce a sustained yield of forest products by scheduling timber sales to achieve the average annual allowable cut. Compartment reconnaissance information from the Wisconsin Forest Inventory and Reporting System (WisFIRS) will be used to determine stands where timber cutting is needed. When harvesting in these sales takes place, inspections and reports will be filed as needed and as required by Sustainable Forestry Initiative (SFI) and Forest Stewardship Council (FSC) Forest Certification. The Lincoln County Forest became SFI certified in March of 2005 and FSC certified in July of 2007. Lincoln County Forest plans to offer for sale approximately 2,100 acres for harvest in the following timber types in 2017:

|                         |                   |
|-------------------------|-------------------|
| Northern Hardwoods      | <u>1100</u> Acres |
| Aspen                   | <u>800</u> Acres  |
| Red Pine                | <u>100</u> Acres  |
| Other Species as Needed | <u>100</u> Acres  |

Information about what timber sale establishment activities are occurring may be obtained by contacting the Lincoln County Forestry Office, Lincoln County Service Center, 801 N. Sales Street, Suite 106, Merrill, Wisconsin 54452, Phone (715) 539-1034.

## DESIRED FUTURE CONDITION OF FOREST

Lincoln County will maintain its current cover type acreage to the greatest extent possible, especially with forest cover types that are decreasing in acreage largely due to fire suppression and/or an emphasis on managing for shade tolerant, later successional species on other forest ownerships. Aspen, white birch, jack pine, swamp conifer and red oak are all timber types that are dwindling on the landscape and are important to the ecology and diversity of the forest as well as for their value to the timber industry and to wildlife. When possible, these cover types will be sustained with full consideration being given to aesthetics, recreation, and other multiple-use values that the forest provides, along with the costs and logistics of maintaining these cover types. The management and planning of forest structure will target goals defined in the attached report 207 for the desired future condition of the Lincoln County Forest.

### REFORESTATION

- A. Site Preparation: 15 Acres (Brush Raking & Patch Scarification)
- B. Aspen Regeneration: 800 Acres
- C. Plantings: 16 Acres
- D. White Birch Regeneration: 20 Acres
- E. Survival Checks 58 Acres

### TIMBER STAND IMPROVEMENT

Release: Spruce and Pine release 20 Acres

### COUNTY FOREST ROADS

Total Miles approved: 27.25

Maintenance will be done as needed on County Forest Roads.  
Culvert replacement schedule is being implemented based on priority.  
High priority culverts have been replaced.  
Continue roadside brushing and ditch improvement work.

### LAND ACQUISITION

On Going  
Work on trade possibilities for private interior forty.  
Work on purchase of interior forty.  
Use Stewardship Program to cost share any land acquisition projects.

### SURVEYING

As Required  
Will work on a list of priorities with County Surveyor.

## FOREST PROTECTION

### On Going

- A. Implement Gypsy Moth, Oak Wilt and Annosum Root Rot Plan.
- B. Monitor Jack Pine Budworm and pockets of oak decline. Watch for signs of Emerald Ash Borer activity, oak wilt, oak and red pine pocket decline.
- C. Control exotic invasive plant species such as garlic mustard.
- D. Educate user groups on invasive species.

## FISH AND WILDLIFE PROJECTS

### County Conservation:

- A. Continue work on Signing and Access/Landing Improvements on Small Lakes.
- B. Continue to complete wildlife habitat enhancement projects of merit.

### Wildlife Habitat

- A. Forest Openings Maintenance and Improvements, including mowing hunter walking trails in conjunction with openings. Long term goal is to prioritize and better manage forest openings.
- B. Any Combination of Release; tag alder, oak or green cover.
- C. Green Cover Planting along trails.
- D. Alder shearing if winter conditions are favorable.
- E. Gating and access projects.
- F. Hunter parking lots along main roads.
- G. Site prep. For early successional species such as oak and birch.
- H. Any Other Meritorious Fish and Wildlife Projects.

## RECREATION AREAS

- A. Recreation Trails: \*On Going Programs (Snowmobile, ATV, Cross Country Ski, Snowshoe, Ice Age, Horse, & Mountain Bike Trails.  
Install Meadow Creek Snowmobile Bridge on 39 Trail with acquired grant funding.  
Explore ATV Trail development as grant funding is acquired.  
Continue improvements to X-C ski trail with RTA Grant Funding.





# Forest Structure - Past, Present, Future

Print Date: 9/28/2016  
Report 207

## 3500 - LINCOLN COUNTY FOREST

| Timber Text                    | Acres Past<br>(1977) | Acres<br>Present<br>(2016) | Acres Future  |
|--------------------------------|----------------------|----------------------------|---------------|
| ASPEN                          | 40,839               | 38,812                     | 38,352        |
| BALSAM FIR                     | 0                    | 173                        | 712           |
| BLACK SPRUCE                   | 4,300                | 5,693                      | 5,883         |
| BOTTOMLAND HARDWOODS           | 0                    | 175                        | 176           |
| FIR SPRUCE*OLD CODE, RECODE    | 2,810                | 58                         | 58            |
| HEMLOCK                        | 158                  | 201                        | 187           |
| JACK PINE                      | 784                  | 198                        | 198           |
| NORTHERN HARDWOODS             | 20,410               | 24,102                     | 24,835        |
| OAK                            | 49                   | 1,558                      | 1,335         |
| RED MAPLE                      | 0                    | 1,098                      | 974           |
| RED PINE                       | 1,501                | 2,133                      | 2,131         |
| SWAMP CONIFER*OLD CODE, RECODE | 1,445                | 280                        | 240           |
| SWAMP HARDWOODS                | 1,618                | 1,034                      | 1,034         |
| TAMARACK                       | 583                  | 1,686                      | 1,676         |
| WHITE BIRCH                    | 2,641                | 695                        | 318           |
| WHITE CEDAR                    | 450                  | 1,471                      | 1,130         |
| WHITE PINE                     | 0                    | 242                        | 366           |
| WHITE SPRUCE                   | 0                    | 585                        | 788           |
| <b>Total:</b>                  | <b>77,688</b>        | <b>81,070</b>              | <b>81,098</b> |



# Forest Structure - Past, Present, Future

Print Date: 9/28/2016  
Report 207

## 3500 - LINCOLN COUNTY FOREST

|                               |               |               |               |
|-------------------------------|---------------|---------------|---------------|
| CAMPGROUND                    | 0             | 21            | 21            |
| DEVELOPED USE                 | 0             | 32            | 32            |
| FARM LAND                     | 0             | 3             | 3             |
| HERBACEOUS VEGETATION         | 56            | 0             | 0             |
| LOW - GROWING SHRUBS          | 87            | 8             | 8             |
| LOWLAND BRUSH                 | 7,427         | 692           | 692           |
| LOWLAND BRUSH - ALDER         | 3,368         | 9,303         | 9,303         |
| LOWLAND GRASS                 | 0             | 260           | 254           |
| LOWLAND HERBACEOUS VEGETATION | 0             | 18            | 18            |
| MARSH                         | 7,979         | 4,289         | 4,289         |
| MINOR LAKE                    | 0             | 1,016         | 1,016         |
| MINOR STREAM                  | 0             | 81            | 81            |
| MUSKEG BOG                    | 0             | 2,397         | 2,397         |
| PARKING AREA                  | 0             | 2             | 2             |
| RIGHT OF WAY                  | 0             | 778           | 778           |
| TRUE GRASSES                  | 801           | 427           | 418           |
| UPLAND BRUSH                  | 861           | 58            | 44            |
| UPLAND GRASS                  | 10            | 133           | 133           |
| WATER                         | 0             | 10            | 10            |
| <b>Total:</b>                 | <b>20,689</b> | <b>19,526</b> | <b>19,498</b> |

Adopt the 2017-2021 Lincoln County Outdoor Recreation Plan

| Motion by:    |               |   |   |     |
|---------------|---------------|---|---|-----|
| Second by:    |               |   |   |     |
| Dist.         | Supervisor    | Y | N | Abs |
| 19            | Allen         |   |   |     |
| 10            | Baughan       |   |   |     |
| 1             | Bialecki      |   |   |     |
| 11            | Breitenmoser  |   |   |     |
| 13            | Crosby        |   |   |     |
| 12            | Gilk          |   |   |     |
| 14            | Hafeman       |   |   |     |
| 8             | Heller        |   |   |     |
| 17            | Koth          |   |   |     |
| 15            | Lee           |   |   |     |
| 16            | Loka          |   |   |     |
| 3             | Mueller       |   |   |     |
| 4             | Nowak         |   |   |     |
| 21            | Pike          |   |   |     |
| 22            | Reichelt      |   |   |     |
| 7             | Rusch         |   |   |     |
| 5             |               |   |   |     |
| 20            | Vander Sanden |   |   |     |
| 18            | Voermans      |   |   |     |
| 2             | Weaver        |   |   |     |
| 6             | Woller        |   |   |     |
| 9             | Zeitz         |   |   |     |
| <b>Totals</b> |               |   |   |     |
| Carried       |               |   |   |     |
| Defeated      |               |   |   |     |
| Amended       |               |   |   |     |
| Voice vote    |               |   |   |     |
| Roll call     |               |   |   |     |

WHEREAS, the Department of Natural Resources requires counties to have current Outdoor Recreation Plans to be eligible for certain state and federal grant programs and funds; and

WHEREAS, said Outdoor Recreation Plans must be updated every five years; and

WHEREAS, Lincoln County Forestry, Land and Parks Committee retained the North Central Wisconsin Regional Planning Commission to assist in preparing the 2017-2021 Lincoln County Outdoor Recreation Plan; and

WHEREAS, said report sets forth goals and objectives to be used as guidelines in formulating future recreational projects; and

WHEREAS, said report establishes recommendations for improving the recreational system in Lincoln County over the next five years; and

WHEREAS, the Lincoln County Forestry, Land and Parks Committee has taken public comment, reviewed and approved said plan;

NOW, THEREFORE BE IT RESOLVED, this 18<sup>th</sup> day October, 2016 that the Lincoln County Board of Supervisors hereby adopt the proposed 2017-2021 Lincoln County Outdoor Recreation Plan and that the Plan be forwarded to the Wisconsin Department of Natural Resources for their acceptance.

Dated: October 18, 2016.

Introduced by: Forestry, Land and Parks Committee

Date Passed: September 12, 2016      Committee Vote: Passed Unanimously

Fiscal Impact: Continued eligibility for certain state and federal grant programs.

Drafted by: Kevin Kleinschmidt, Forest Administrator

STATE OF WISCONSIN )  
 ) SS:  
 COUNTY OF LINCOLN )

I hereby certify that this resolution/ordinance is a true and correct copy of a resolution/ordinance adopted by Lincoln County Board of Supervisors on:

\_\_\_\_\_  
 Christopher J. Marlowe  
 County Clerk

ORDINANCE 2016 –10-633

Motion by:  
 Second by:

An Ordinance Amending the General Code of the County of Lincoln (11.06 – Lodging, Recreation and Food Protection)

11.06 Lodging, Recreation and Food Protection.

| Dist.         | Supervisor    | Y | N | Abs |
|---------------|---------------|---|---|-----|
| 19            | Allen         |   |   |     |
| 10            | Baughan       |   |   |     |
| 1             | Bialecki      |   |   |     |
| 11            | Breitenmoser  |   |   |     |
| 13            | Crosby        |   |   |     |
| 12            | Gilk          |   |   |     |
| 14            | Hafeman       |   |   |     |
| 8             | Heller        |   |   |     |
| 17            | Koth          |   |   |     |
| 15            | Lee           |   |   |     |
| 16            | Loka          |   |   |     |
| 3             | Mueller       |   |   |     |
| 4             | Nowak         |   |   |     |
| 21            | Pike          |   |   |     |
| 22            | Reichelt      |   |   |     |
| 7             | Rusch         |   |   |     |
| 5             |               |   |   |     |
| 20            | Vander Sanden |   |   |     |
| 18            | Voermans      |   |   |     |
| 2             | Weaver        |   |   |     |
| 6             | Woller        |   |   |     |
| 9             | Zeitz         |   |   |     |
| <b>Totals</b> |               |   |   |     |
| Carried       |               |   |   |     |
| Defeated      |               |   |   |     |
| Amended       |               |   |   |     |
| Voice vote    |               |   |   |     |
| Roll call     |               |   |   |     |

(1) **AUTHORITY.** This section is adopted pursuant to that authority provided by §§ 66.0417, 68, 93, 97.41, 125.68(5), 251.04(3), 252.02, 252.03, 254.47, and 254.69(2), Wis. Stats.; and by ATCP ~~72, 73, 74, 75, 76, 78, 79~~, DHS ~~172, 173, 175, 178, 192, 195, 196, 197 and 198~~ Wis. Adm. Code; and SPS 221, 326, 381-386 and 390-391.

(2) **PURPOSE.** The purpose of this section is to protect and improve the public health and to authorize the Lincoln County Health Department to become the designated agent of the State Department of Health and Family Services Agriculture, Trade, and Consumer Protection for the purpose of establishing permit fees; issuing permits; and making investigations or inspections of retail food establishments, hotels, motels, tourist rooming houses, body piercing and tattooing establishments, restaurants, bed and breakfast establishments, campgrounds and camping resorts, recreational and educational camps, public swimming pools and in making investigations and inspections of food vending machines, their operators and vending machine commissaries; and authorizing the Lincoln County Health Department to become the designated agent of the State Department of Agriculture, Trade, and Consumer Protection of Wisconsin Department of Safety and Professional Services, for the purpose of establishing permit fees, issuing permits and making investigations or inspections of retail food establishments, mobile home communities, body piercing and tattooing establishments; and for the purpose of enacting local regulations governing these establishments.

(4) **DEFINITIONS.** All definitions as set forth in Chs. 66.0417, 68, 97, 125, 251, 252 and 254, Wis. Stats.; and Chs. ATCP 72, 73, 74, 75, DHS ~~172, 173, 175, 178, 192, 195, 196, 197 and 198~~ 76, 78, 79, Wis. Adm. Code, and SPS 221, 326, 381-386 and 390-391 are incorporated in this section by reference and they shall be construed, read and interpreted as fully set forth herein until amended and then shall apply as amended. In addition the following terms and phrases have meanings ascribed to them in this section:

STATE OF WISCONSIN )  
 ) SS:  
 COUNTY OF LINCOLN )

(6) **LICENSE AND PERMIT.**

- a. No person shall operate a retail food establishment, bed and breakfast establishment, hotel, motel, tourist rooming house, body piercing and tattooing establishments, restaurant, campground, and camping resort, recreational and educational camp, public swimming establishments, or manufactured home community without first obtaining a permit from the Health Department. Department of ~~Health Services-Agriculture, Trade, & Consumer Protection~~ permits shall expire on June 30 of each year following their issuance except that permits initially issued during the period beginning on April 1 and ending June 30 shall expire June 30 of the following year. Department of Agriculture, Trade and Consumer Protection licenses shall expire on June 30 of each year following their

I hereby certify that this resolution/ordinance is a true and correct copy of a resolution/ordinance adopted by Lincoln County Board of Supervisors on:

Christopher J Marlowe,  
 County Clerk

Robert Lee, County Board Chair

issuance and may be pro-rated throughout the year. Department of Safety and Professional Services permits shall expire on June 30 of each year following their issuance and are not pro-rated. The issuance of a permit may be conditioned upon the operator correcting a violation of this section within a specified period of time, the permit shall be voided. The permit shall not be transferrable to a location other than the one for which it was issued, nor shall a permit be transferred from one operator to another subject to the express exception of:

1. As to location, temporary permits may be transferred;
2. The holder of a Department of ~~Health Services-Agriculture, Trade & Consumer Protection~~ Health Services permit issued under this section may transfer the permit to an individual who is an immediate family member if the holder is transferring operation of the establishment or vending machine to the immediate family member.
3. A sole proprietorship that recognizes as a business entity or a business entity that recognizes as either a sole proprietorship or a different type of business entity may transfer a Department of ~~Health Services-Agriculture, Trade & Consumer Protection~~ permit issued under this section for operation of an establishment to the newly formed business entity or sole proprietorship of BOTH of the following conditions are satisfied:

(8) FEES. Permit fees shall be those fees established and used by the ~~Wisconsin~~ Department of ~~Health and Family Services-Safety and Professional Services~~ and the Department of Agriculture, Trade and Consumer Protection to implement these respective Wisconsin Administrative Code provisions or otherwise approved annually by the Lincoln County Board of Health. Fees for permits required by this chapter shall be as provided through the fee schedule approved annually by the Lincoln County Board of Health. ~~Fees for permits required by this chapter shall be as provided through the fee schedule approved annually by the Lincoln County Board of Health.~~

(12) REGULATIONS- RULES AND LAWS ADOPTED BY REFERENCE. The applicable laws, rules and regulations as set forth in Chs.66.0417, 68, 93, 97, 125, 251, 252 and 254, Wis. Stats.; and Chs. ATCP 72, 73, 74, 75, 76, 78, 79, and DHS 172, 173, 175, 178, 192, 195, 196, 197 and 198, Wis. Adm. Code; and SPS 221, 326, 381-386 and 390-391 are incorporated in this regulation by reference and they shall be construed, read and interpreted as fully set forth herein until amended and then shall apply as amended. The expressed provisions of this section shall control where more restrictive.

This ordinance shall take effect following its' passage and publication.

Dated: October 18, 2016

Introduced by Board of Health

Passed: 5-0 on September 29, 2016

Fiscal Impact: \$0

Drafted by: Meghan Williams

N.L.Bergstrom, Corporation Counsel