

LINCOLN COUNTY 2004 BUDGET REPORT



LINCOLN COUNTY
2004 Proposed Budget
Table of Contents

	Page
Resolution Providing for 2004 Tax Levy	1
Notice of Public Hearing	2
Consolidated County Tax Levy – Summary by Department	3
Lincoln County All Funds Budget Summary	4
Fund 0010 – General Fund Departments Summary	5
Fund 0010 – General Fund Department Detail and Mission Statements	
00 Non-Departmental Activity	6
10 County Board	8-9
20 Administration	10-12
21 Corporation Counsel	13-15
22 Finance	16-18
23 County Clerk	19-21
24 Treasurer	22-24
25 Computer Services	25-27
26 Maintenance	28-29
27 Veterans Service	30-33
30 Clerk of Courts	34-36
31 Circuit Court	37-39

	Page
32 Family Court Commissioner	40
33 District Attorney	41-43
33 Victim Witness	44
40 Land Conservation/Information – Surveyor	45-46
40 Land Conservation/Information – Tax Description ..	47-48
40 Land Conservation/Information – Land Records.	49-50
40 Land Conservation/Information – Tax Assessment. ...	51-52
41 Land Conservation/Information – Land Conservation.	53-54
42 Zoning	55-57
43 Register of Deeds	58-60
44 U.W. Extension	61-63
50 Sheriff	64-66
51 Coroner	67-68
52 Emergency Management.	69-71
60 Child Support	72
Fund 0020 County Roads Fund	73
Fund 0022 Emergency Medical	74-75
Fund 0023 Health Department	76-78

	Page
Fund 0024 Social Services Department	79-82
Fund 0025 Commission on Aging	83-85
Fund 0026 Developmental Disabilities/Lincoln Industries	86-90
Fund 0030 Debt Service	91
2004 Debt Schedule	92
Calculation of Allowable County Debt	93
Fund 0050 Dog License Fund	94
Fund 0060 Solid Waste	95-96
Fund 0061 Pine Crest	97-100
Fund 0062 Forestry	101-103
Fund 0070 Highway	104-106
County Tax Levy Rate Limit Calculation	108
County Mill Rate Comparison	109
Lincoln County Apportionment of County Taxes To Towns and Cities, 2003 and Adopted 2004	110
Budget Highlights	111
Capital Improvement Projects	112
Fund Balance Applied and General Fund Designated	113

Resolution 37 - 2003

Motion by:				
Second by:				
Dist.	Supervisor	Y	N	Absent
13	Alber			
3	Bloomer			
1	Caylor			
5	Cohrs, K.			
9	Cohrs, P.			
19	Grawien			
7	Kleinschmidt			
8	Krueger			
15	Lee			
16	Loka			
14	Lussow			
20	Meyer			
11	Mittelsteadt			
10	Plant			
22	Rankin			
18	Roesler			
12	Schmidt			
4	Schroeder			
21	Simon			
17	Ugolini			
2	Weaver			
6	Woller			
Totals				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

Title: Approving the 2004 Budget and Providing for Tax Levy

WHEREAS, the Lincoln County Finance and Insurance Committee, after careful review, does hereby present the 2004 budget recommended for adoption;

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the 2004 budget be adopted as presented (per the summary Budget Report submitted);

AND BE IT FURTHER RESOLVED, that the following sums of money be raised for the ensuing year:

State Tax (for Forestry Purposes)	\$377,423.18
Veterans Relief	1,500.00
Other County Taxes	9,824,960.99
Libraries	480,097.00
TOTAL COUNTY TAXES	\$10,306,557.99
TOTAL COUNTY AND STATE TAXES	\$10,683,981.17

AND BE IT FURTHER RESOLVED, that the County Clerk shall enter in the Tax Apportionment, other State and County Special Charges as authorized legal taxes against the respective districts to the County.

Dated this 11th day of November, 2003.

Introduced by: Finance and Insurance Committee

Committee Action: Passed (5-0) on 11/3/03

Fiscal Impact: As stated above

Drafted by: Ruth Shock, Finance Director

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 _____

Robert D. Kunkel, County Clerk

LINCOLN COUNTY, WISCONSIN
2004 BUDGET
NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN, in accordance with the provisions of Section 65.90 of the Wisconsin Statutes, that a Public Hearing on the Proposed Budget for Lincoln County for the year 2004 will be held in the Health Dept. Conference Room of the Health & Human Services Bldg, Merrill, WI. The hearing is set for Tuesday, November 11, 2003 at 8:00 a.m., for the benefit of the Lincoln County taxpayers. The following is a summary of the proposed 2004 budget. The detailed report is available for inspection at the office of the Lincoln County Clerk.

BY ORDER OF THE COMMITTEE ON FINANCE, RUTH SHOCK, FINANCE DIRECTOR

GENERAL FUND	2002		2003		2004		2003/2004 % of Change
	Actual Budget	Modified Budget	Actual 6 month	Actual Budget	Budget Amount	Budget Amount	
Revenues							
Tax Levy	\$ 6,083,725	\$ 6,326,124	\$ 6,326,124	\$ 6,326,124	\$ 6,562,844	\$ 6,562,844	3.74%
Other Taxes	\$ 1,886,838	\$ 1,689,000	\$ 814,138	\$ 1,869,500	\$ 1,869,500	\$ 1,869,500	10.69%
Intergovernmental	\$ 2,462,129	\$ 2,433,896	\$ 351,667	\$ 2,305,295	\$ 2,305,295	\$ 2,305,295	-5.28%
Licenses and permits	\$ 138,178	\$ 170,850	\$ 74,251	\$ 152,250	\$ 152,250	\$ 152,250	-10.89%
Fines, Forfeits and penalties	\$ 184,778	\$ 174,945	\$ 63,102	\$ 132,680	\$ 132,680	\$ 132,680	-24.16%
Intergovernmental Charges for Services	\$ 38,708	\$ 46,450	\$ 46,708	\$ 64,695	\$ 64,695	\$ 64,695	39.28%
Public charges for services	\$ 725,138	\$ 573,002	\$ 238,285	\$ 685,991	\$ 685,991	\$ 685,991	19.72%
Miscellaneous	\$ 508,384	\$ 489,920	\$ 199,496	\$ 356,270	\$ 356,270	\$ 356,270	-27.28%
Undesignated Funds Applied							
Total Revenues	\$ 12,027,878	\$ 11,904,187	\$ 8,113,771	\$ 12,129,525	\$ 12,129,525	\$ 12,129,525	1.89%
Fund Balance Applied	\$ -	\$ 1,022,372	\$ -	\$ -	\$ 887,838	\$ 887,838	-13.16%
Other Financing Sources	\$ 554,704	\$ 50,000	\$ 790,013	\$ -	\$ -	\$ -	-
Total Revenues/Fund Bal Appld/Other Srcs	\$ 12,582,582	\$ 12,976,559	\$ 8,903,784	\$ 13,017,363	\$ 13,017,363	\$ 13,017,363	0.31%
Expenditures							
General Government	\$ 3,852,320	\$ 4,381,334	\$ 2,174,360	\$ 4,146,021	\$ 4,146,021	\$ 4,146,021	-5.37%
Public Safety	\$ 3,869,017	\$ 4,692,882	\$ 1,982,069	\$ 4,625,787	\$ 4,625,787	\$ 4,625,787	-1.43%
Public Works	\$ 34,432	\$ 30,163	\$ -	\$ 43,000	\$ 43,000	\$ 43,000	42.56%
Health and Human Services	\$ 888,861	\$ 893,640	\$ 435,973	\$ 939,578	\$ 939,578	\$ 939,578	5.14%
Culture and recreation	\$ 756,714	\$ 840,233	\$ 406,062	\$ 757,707	\$ 757,707	\$ 757,707	-9.82%
Conservation and development	\$ 710,439	\$ 932,491	\$ 302,171	\$ 817,675	\$ 817,675	\$ 817,675	-12.31%
Capital Outlay	\$ 389,966	\$ 381,781	\$ 126,572	\$ 1,052,529	\$ 1,052,529	\$ 1,052,529	175.69%
Capital Improvement Plan	\$ -	\$ 383,355	\$ 58,660	\$ 85,000	\$ 85,000	\$ 85,000	-77.83%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency Fund	\$ -	\$ 302,475	\$ -	\$ 360,000	\$ 360,000	\$ 360,000	19.02%
Future Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Budget Excess	\$ 2,080,833	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 12,582,582	\$ 12,838,354	\$ 5,485,867	\$ 12,827,297	\$ 12,827,297	\$ 12,827,297	-0.09%
Other Financing Uses	\$ -	\$ 138,205	\$ -	\$ 190,066	\$ 190,066	\$ 190,066	37.52%
Total Expenditures & Other Financing Uses	\$ 12,582,582	\$ 12,976,559	\$ 5,485,867	\$ 13,017,363	\$ 13,017,363	\$ 13,017,363	0.31%

SUPPLEMENTAL DATA			
Total Taxes Levied		%	
Actual	Proposed	2004	Increase
\$ 10,306,558	\$ 10,680,640		3.63%
Equalized Valuation			
2002	2003	2004	Increase
\$ 1,701,670,200	\$ 1,860,659,200		9.34%
Tax Rate for Townships (Per 1,000 Value)			
Actual	Proposed	2004	Decrease
6.056731	5.740245		-5.23%

ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Trust & Agency	Total
Estimated Fund Balance - 1/1/2004	\$ 8,085,015	\$ 2,169,329	\$ 173,982	\$ -	\$ 8,226,464	\$ 1,311	\$ 24,265,198
2004 Budgeted Revenues	\$ 5,566,681	\$ 8,767,026	\$ 213,100	\$ -	\$ 9,737,272	\$ 32,000	\$ 29,108,497
& Other Financing Sources	\$ 6,562,844	\$ 3,679,702	\$ -	\$ -	\$ 438,094	\$ -	\$ 10,680,640
2004 Tax Levy	\$ (13,017,363)	\$ (12,710,290)	\$ (299,238)	\$ -	\$ (10,759,772)	\$ (32,000)	\$ (41,620,680)
2004 Budgeted Expenditures	\$ (887,838)	\$ (263,562)	\$ (86,138)	\$ -	\$ (584,406)	\$ -	\$ (1,831,543)
Excess Revenues/(Expenditures) & Other Financing Sources	\$ 7,197,177	\$ 1,905,767	\$ 87,824	\$ -	\$ 7,642,058	\$ 1,311	\$ 22,433,655
Estimated Fund Balance-12/31/2004							

**Lincoln County
Consolidated County Tax Levy
2003-2004
Comparison**

Department	2000 Proposed Tax Levy	2001 Proposed Tax Levy	2002 Proposed Tax Levy	2003 Proposed Tax Levy	2004 Proposed Tax Levy	% Increase (-)Decrease) 2003/2004	\$ Increase (-)Decrease) 2003/2004
General Fund:							
County Board	\$ 1,221,204	\$ 1,190,808	\$ 1,276,050	\$ 1,221,633	\$ 1,196,224	-2.08%	(25,409)
Administration	138,184	143,719	150,651	136,827	139,468	1.93%	2,641
Corporation Counsel	159,610	171,459	176,382	181,872	182,829	0.53%	957
Finance Department	262,073	268,916	289,747	308,494	311,647	1.02%	3,153
County Clerk	134,297	117,890	152,457	136,323	151,301	10.99%	14,978
Treasurer	116,198	131,801	145,200	148,301	152,567	2.88%	4,266
Computer Services	560,144	559,696	581,588	597,676	612,191	2.43%	14,515
Maintenance	788,733	384,559	706,334	498,039	496,794	-0.25%	(1,245)
Veterans Service	72,001	84,466	102,085	103,933	104,667	0.71%	734
Clerk of Courts	158,099	183,647	231,649	229,487	202,310	-11.84%	(27,177)
Circuit Court	122,210	114,770	108,405	126,010	139,863	10.99%	13,853
Family Court Commissioner	17,965	31,492	45,081	22,500	21,900	-2.67%	(600)
District Attorney	139,466	149,173	159,993	160,904	161,266	0.22%	362
Victim Witness	14,186	16,630	13,603	17,648	17,570	-0.44%	(78)
Surveyor	109,804	169,807	177,729	86,464	87,996	1.77%	1,532
Tax Description	115,815	129,246	135,706	144,126	74,868	-48.05%	(69,258)
Land Records	84,832	87,832	155,869	112,407	117,537	4.56%	5,130
Assessment/Tax Roll	60,700	62,500	65,625	65,972	65,765	-0.31%	(207)
Land Conservation	114,507	118,885	127,972	127,515	129,041	1.20%	1,526
Zoning	244,114	244,150	369,861	264,690	263,808	-0.33%	(882)
Register of Deeds	61,447	59,200	58,626	47,607	36,686	-22.94%	(10,921)
U.W. Extension	246,290	256,550	266,204	266,847	245,550	-7.98%	(21,297)
Sheriff	3,459,403	3,565,241	4,231,821	4,439,640	4,640,281	4.52%	200,641
Coroner	25,324	31,902	40,762	42,891	42,615	-0.64%	(276)
Emergency Management	56,572	55,890	60,483	63,162	60,468	-4.27%	(2,694)
Non-Departmental Expenses	185,945	374,901	445,412	611,424	663,701	8.55%	52,277
Non-Departmental Revenues	(4,513,605)	(4,277,400)	(4,191,570)	(3,836,268)	(3,853,905)	0.46%	(17,637)
Total General Fund	4,155,518	4,427,730	6,083,725	6,326,124	6,465,008	2.20%	138,884
County Roads Fund	2,210,205	2,217,944	1,394,740	2,048,018	2,013,117	-1.70%	(34,901)
Jail Assessment Fund	-	-	-	-	-	0.00%	-
Emergency Medical	356,314	358,294	426,364	399,683	504,249	26.16%	104,566
Health Department (Nursing)	461,908	496,936	523,156	532,150	503,273	-5.43%	(28,877)
Social Services/Child Support	751,241	751,241	699,633	405,666	446,879	10.16%	41,213
Commission on Aging	93,319	108,593	114,023	105,247	98,661	-6.26%	(6,586)
Forestry	-	200,000	-	-	-	0.00%	-
Debt Service Funds	391,584	215,583	217,719	-	-	0.00%	-
Solid Waste	60,007	-	-	-	-	0.00%	-
Pine Crest Nursing Home	93,575	241,795	495,925	456,493	248,094	-45.65%	(208,399)
51.437 Board (Lincoln Industr	113,010	33,478	33,593	33,177	27,277	-17.78%	(5,900)
Dog License Fund	11,400	-	-	-	-	0.00%	-
Total	\$ 8,698,081	\$ 9,051,594	\$ 9,988,878	\$ 10,306,558	\$ 10,306,558	0.00%	(0)

**Lincoln County
2004 Proposed Budget Summary
All Funds**

Grand Total

Account Description	2003 Budget Amount	2004 Budget Amount
Revenues		
Tax Levy	\$ 10,306,558	\$ 10,306,558
Other Taxes	1,689,000	1,869,500
Intergovernmental Revenue	9,681,477	9,993,671
Licenses and permits	204,350	185,750
Fines, Forfeits and penalties	222,945	132,680
Public charges for services	10,789,781	11,030,115
Intergovernmental Charges for Services	5,094,007	5,286,137
Miscellaneous	546,780	378,130
Undesignated Funds Applied	-	-
Total Revenues	<u>38,534,898</u>	<u>39,182,541</u>
Fund Balance Applied	1,720,827	1,661,701
Other Financing Sources	338,770	318,884
Total Revenues/Fund Bal Appld/Other Srcs	<u>\$ 40,594,495</u>	<u>\$ 41,163,126</u>
Expenditures		
General Government	\$ 4,240,876	\$ 4,075,701
Public Safety	5,820,518	5,644,797
Public Works	8,703,201	9,141,606
Health and Human Services	16,958,977	17,574,758
Culture and recreation	835,058	752,737
Conservation and development	1,818,873	1,947,224
Capital Outlay	484,275	308,529
Capital Improvement Plan	302,705	835,000
Debt Service	677,238	299,238
Contingency Fund	330,000	360,000
Transfers	-	-
Total Expenditures	<u>\$ 40,171,721</u>	<u>\$ 40,939,590</u>
Principal Repayment	-	-
Other Financing Uses	422,774	223,536
Total Expenditures/Principal Repayment	<u>\$ 40,594,495</u>	<u>\$ 41,163,126</u>

**Lincoln County
General Fund Departments
2004 Proposed Budget Summary**

General Fund Totals

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 6,083,725	\$ 6,326,124	\$ 6,326,124	\$ 6,465,008	2.20%
Other Taxes	1,886,838	1,689,000	814,138	1,869,500	10.69%
Intergovernmental	2,462,129	2,433,896	351,667	2,304,160	-5.33%
Licenses and permits	138,178	170,850	74,251	152,250	-10.89%
Fines, Forfeits and penalties	184,778	174,945	63,102	132,680	-24.16%
Intergovernmental Charges for Services	38,708	46,450	46,708	64,695	39.28%
Public charges for services	725,138	573,002	238,285	685,991	19.72%
Miscellaneous	508,384	489,920	199,496	356,270	-27.28%
Total Revenues	12,027,878	11,904,187	8,113,771	12,030,554	1.06%
Fund Balance Applied	-	1,022,372	-	804,516	-21.31%
Other Financing Sources	554,704	50,000	790,013	-	-100.00%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 12,582,582	\$ 12,976,559	\$ 8,903,784	\$ 12,835,070	-1.09%
Expenditures					
General Government					
Legislative	\$ 155,613	\$ 169,150	\$ 96,891	\$ 154,756	-8.51%
Judicial	929,843	1,001,731	443,144	992,357	-0.94%
Legal	251,112	272,783	121,598	269,602	-1.17%
General Administration	784,801	853,510	357,256	766,531	-10.19%
Financial Administration	635,071	681,093	335,274	623,271	-8.49%
General Buildings and Plant	456,611	691,089	261,831	635,722	-8.01%
Property Records and Control	525,970	603,999	279,001	550,933	-8.79%
Other Government	113,299	107,979	279,364	82,529	-23.57%
Public Safety	3,869,017	4,692,882	1,982,069	4,534,287	-3.38%
Public Works	34,432	30,163	-	43,000	42.56%
Health and Human Services	888,861	893,640	435,973	926,176	3.64%
Culture and recreation	756,714	840,233	406,062	752,737	-10.41%
Conservation and development	710,439	932,491	302,171	815,574	-12.54%
Capital Outlay	261,597	381,781	126,572	302,529	-20.76%
Capital Improvement Plan	128,369	383,355	58,660	835,000	117.81%
Debt Service	-	-	-	-	-
Contingency Fund	-	302,475	-	360,000	19.02%
Transfers	-	-	-	-	-
Total Expenditures	10,501,749	12,838,354	5,485,867	12,645,004	-1.51%
Other Financing Uses	-	138,205	-	190,066	37.52%
Total Expenditures & Other Finance Uses	\$ 10,501,749	\$ 12,976,559	\$ 5,485,867	\$ 12,835,070	-1.09%

**Lincoln County
General Fund Departments
2004 Proposed Budget Summary**

00 Non-Departmental - Ruth Shock

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$(3,833,846)	\$(3,252,369)	\$(3,252,369)	\$(3,190,204)	-1.91%
Other Taxes	1,837,992	1,649,000	789,795	1,829,500	10.95%
Intergovernmental	1,583,866	1,508,788	34,941	1,408,064	-6.68%
Licenses and permits	-	-	-	-	-
Public charges for services	251,385	180,275	659	242,275	34.39%
Miscellaneous	306,095	310,000	93,692	184,000	-40.65%
Undesignated Funds Applied**	-	-	-	-	-
Total Revenues	145,492	395,694	(2,333,282)	473,635	19.70%
Fund Balance Applied	-	138,205	-	190,066	37.52%
Total Other Financing Sources	554,704	50,000	790,013	-	-100.00%
Total Non-Departmental Revenue	\$ 700,197	\$ 583,899	\$(1,543,269)	\$ 663,701	13.67%
Expenditures					
General Government					
Legal	\$ 5,953	\$ 9,540	\$ 967	\$ 5,523	-42.11%
General Administration	9,928	9,986	1,999	3,775	-62.20%
Financial	1,540	11,400	3,775	15,624	37.05%
General Buildings & Plant	-	-	-	-	0.00%
Other government	113,299	107,979	279,364	82,529	-23.57%
Public Safety	-	3,000	1,972	4,870	62.33%
Health and Human Services	1,314	1,314	1,314	1,314	0.00%
Culture, Recreation, Education	-	-	-	-	0.00%
Conservation and development	-	-	-	-	0.00%
Capital Outlay	20,638	-	-	-	0.00%
Contingency Fund**	-	302,475	-	360,000	19.02%
Transfer to Capital Project Fund	-	-	-	-	0.00%
Total Expenditures	152,673	445,694	289,392	473,635	6.27%
Other Financing Uses					
Transfer out	-	138,205	-	190,066	37.52%
Total Expend & Other Finance Uses	\$ 152,673	\$ 583,899	\$ 289,392	\$ 663,701	13.67%

*The Chart of Accounts was revised for the year 2003 budget; consequently, some reclassifications have been made for comparability in this report.

**Budgetary Accounting Only

(This page intentionally left blank)

County Board

Mission Statement

The County Board of Supervisors is the County's legislative body. The Lincoln County Board of Supervisors consists of 22 members who are elected to two-year terms in April of every even numbered year. Each supervisor represents a geographical district and represents approximately 1300 people. Each County Board member serves on a number of committees that are either appointed or elected at the organizational meeting in April of even numbered years.

The County Board Chair presides over the meetings of the Board of Supervisors. The Board at the organizational meeting each April of even numbered years elects the Board Chairperson. The power and duties of the Board Chair are found in WI Stats. 59.12 (1).

Services Provided

- Included in the County Board budget is mileage and per diem for members of the various committees appointed by the County Board, and for all Board of Supervisors meetings. Also included are costs associated with the Wisconsin County Association Annual convention.
- Dues and contributions to organizations such as the WI Counties Association, the North Central International Trade and Business Economic Commission, and the North Central Regional Planning Commission.
- Also included are budget appropriations for non-county department agencies such as:
 - Libraries in Merrill and Tomahawk,
 - North-central Health Care Center
 - Humane Society
 - HAVEN
 - North-central Community Action Programs.

Lincoln County
General Fund Departments
2004 Proposed Budget Summary

10 County Board - Robert Kunkel

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$1,276,050	\$1,221,633	\$1,221,633	\$1,196,224	-2.08%
Intergovernmental Revenue	6,225	6,225	4,466	5,090	-18.23%
Total Revenues	\$1,282,275	\$1,227,858	\$1,226,099	\$1,201,314	-2.16%
Fund Balance Applied					
	\$ -	25,000	-	-	-100.00%
Total Revenues & Fund Bal Appl	\$1,282,275	\$1,252,858	\$1,226,099	\$1,201,314	-4.11%
Expenditures					
General Government-Legislative	\$ 155,613	\$ 169,150	\$ 96,891	\$ 154,756	-8.51%
Health & Human Services	542,847	494,297	255,470	525,310	6.27%
Culture, Recreation & Education	491,591	556,911	278,096	488,748	-12.24%
Conservation & development	52,500	32,500	20,000	32,500	0.00%
Total Expenditures	\$1,242,551	\$1,252,858	\$ 650,457	\$1,201,314	-4.11%

Administration

Mission Statement

The mission of the Administration Department is to assist the County Board in developing policies and coordinating the activities of the various Departments of the County. The Administration Department also serves as a central Personnel Department for the County handling such activities as benefit administration, employee relations, and recruitment & selection.

Services Provided

- **Policy Development** – To provide recommendations and prepare county-wide policies and programs at the direction of the County Board.
- **Department Coordination** – To assist the County Board in coordinating the activities of the various departments.
- **Employee Benefits Administration** – To manage the employee benefits in a cost-effective manner.
- **Employment Relations** – To negotiate and administer seven labor agreements.
All eight contracts will expire at the end of 2003, so will begin to negotiate new contracts that will begin on January 1, 2004.
- **Recruitment, Selection, & Orientation** – To recruit and select the best possible candidates for positions in Lincoln County

Goals for 2004

- Revise the Lincoln County Program Descriptions Book in time for April County Board meeting.
- Work with County Board on an orientation session and identifying priority issues following the County Board re-organization meeting in April.
- Continue to work on and implement strategic planning process

Performance Indicators

Number of Resolutions presented to County Board

Number of ordinances presented to County Board

Number of contracts settled

Voluntarily

In Mediation

In Arbitration

Average number of days to settle Contracts

Number of Grievances filed

Number of Grievances going to arbitration

Average number of days to settle a grievance

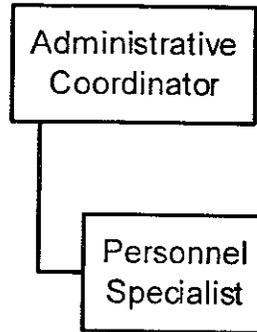
Number of positions filled

Average length in days to fill positions

Employment

Positions	PT	FT	FTE	Total Employed
Administrative Coordinator		1	1	1
Personnel Specialist		1	1	1
Totals		2	2	2

Organizational Chart



Lincoln County
General Fund Departments
2004 Proposed Budget Summary

20 Administration Department - John Mulder

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 169,085	\$ 136,827	\$ 136,827	\$ 139,468	1.93%
Public Charges for Services	105	-	-	-	-
Total Revenues	\$ 169,190	\$ 136,827	\$ 136,827	\$ 139,468	1.93%
Other Financing Sources					
Transf from Internal Serv Fund	-	-	-	-	-
Total Revenues and Other Fin Srces	\$ 169,190	\$ 136,827	\$ 136,827	\$ 139,468	1.93%
Expenditures					
General Government-Gen Admin	\$ 156,295	\$ 136,827	\$ 59,989	\$ 139,468	1.93%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 156,295	\$ 136,827	\$ 59,989	\$ 139,468	1.93%

Corporation Counsel

Mission Statement

The Lincoln County Corporation Counsel provides a full range of civil legal services to Lincoln County's Board of Supervisors, committees, departments and elected officials. We represent the interests of the public in mental/alcohol/drug addiction commitments and guardianships/protective placements where potential wards meet other entitlement standards. We represent the State of Wisconsin in enforcement/establishment of child support and paternity. Corporation Counsel fulfills the statutory obligations of the county outlined at sec. 59.42, Wis. Stats.

Services Provided

Prosecute and defend all civil actions, proceedings, applications and motions in any court, commission, board, tribunal or body in any jurisdiction of this state or of the nation in which the county or any board, commission, committee or officer thereof is interested or a party by virtue of the office.

In like manner represent or assist in representing the state, or any commission, board, agency or tribunal in such civil actions or proceedings when requested to do so by the attorney general or when required by any statute to do so.

Serve as legal adviser to the board, committees, agencies, commissions, elected officials and department heads of the county, when requested, in all civil matters in which the county is interested or relating to the discharge of the official duties of such departments, boards, commissions, committees, agencies or officers.

2004 Goals

Continue to provide prompt, reliable, cost-effective legal services.

Provide support, service and professional counsel to the County Board.

Assist departments with statutory/regulatory compliance issues.

Work with Government Services group to improve efficiencies.

Performance Indicators

Effective prosecution and defense of civil actions on behalf of Lincoln County.

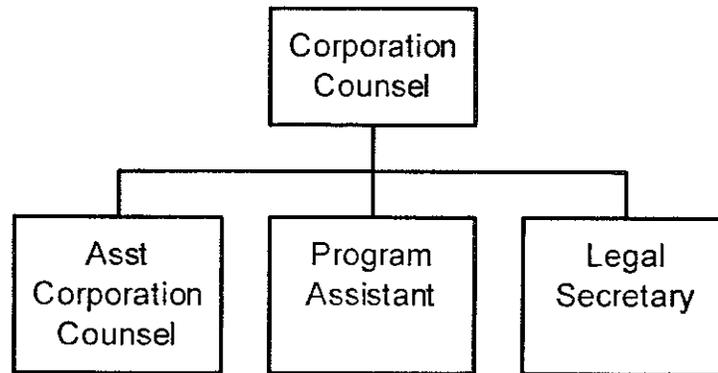
Comprehensive legal services to county government for \$34.30 per hour in 2002.

Employment

Positions	PT	FT	FTE	Total Employed
Corporation Counsel		1	1	1
Asst Corporation Counsel		1	1	1
Program Assistant		1	1	1
Legal Secretary	.5		.5	1
Totals	.5	3	3.5	4

*Legal Secretary is shared with Social Services

Organizational Chart



Lincoln County
 General Fund Departments
 2004 Proposed Budget Summary

21 Corporation Counsel - Nancy Bergstrom

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 178,382	\$ 181,872	\$ 181,872	\$ 182,829	0.53%
Intergovernmental	81,930	81,371	16,835	81,250	-0.15%
Public Charges for Services	-	-	-	-	0.00%
Total Revenues	\$ 260,312	\$ 263,243	\$ 198,707	\$ 264,079	0.32%
Expenditures					
General Government-Legal	\$ 245,159	\$ 263,243	\$ 120,631	\$ 264,079	0.32%
Total Expenditures	\$ 245,159	\$ 263,243	\$ 120,631	\$ 264,079	0.32%

Finance Department

Mission Statement

The mission of the Finance Department is to administer a comprehensive accounting and financial system for the County in accordance with Generally Accepted Accounting Principles and Governmental Accounting, Auditing and Financial Reporting guidelines.

Services Provided

- Payroll – Administer bi-weekly payroll for approximately 450 full time employees of Lincoln County and Lincoln Industry clients, provide direct deposit and prepare monthly payroll for the County Board of Supervisors.
- Accounts payable – Process accounts payable vouchers and issue an average of 200 – 250 checks per week.
- General ledger maintenance – Complete data entry of journal entries, interdepartmental vouchers, budget modifications, etc. to keep the general ledger updated. Continue to work with departments to train their staff to reconcile departmental accounting records to Finance’s accounting records where appropriate.
- Financial reporting – Provide financial reports to County departments, the public and other governmental agencies.
- Financial statements – Prepare fund financial statements and entity-wide financial statements as required by GASB Statement No. 34. Prepare the Federal Awards and State Financial Assistance Report.
- State Report – Prepare Report Form A for the Wisconsin Department of Revenue.
- Internal audit – Conduct internal audit investigations as directed by the County Board and assist the external auditing firm with year-end audit preparation. Work with department heads and oversight committees to implement audit recommendations.
- Budget preparation – Work with the Finance Committee, the Administrative Coordinator and the County Board of Supervisors to prepare the County budget which has a tax levy of approximately \$10.7 million and a total County-wide budget of approximately \$41.8 million for 2004.

Goals for 2004

- Assess the need, at the departmental level, for specialized reports and develop those reports for department heads.
- Review restatement of 2002 financial statements per format required by GASB Statement No. 34 and make any changes identified so that process will go smoothly for 2003 financial statement preparation.
- Review the current process used for grant reporting and make recommendations to provide a more consistent reporting process.

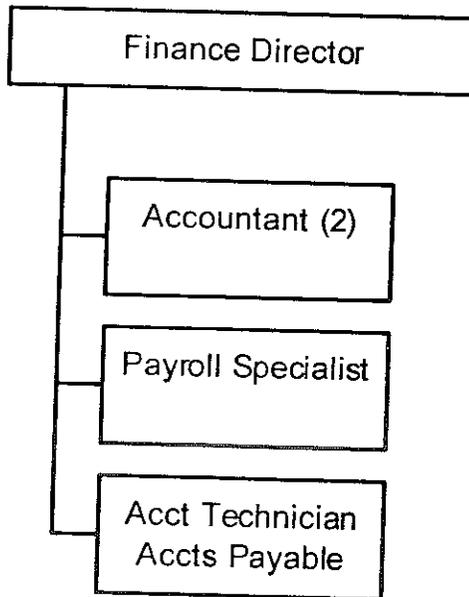
Performance Indicators

- Availability of timely and accurate accounting and financial reports.
- Preparation and distribution of payroll checks on a timely basis.
- Issuance of vendor checks on a timely basis.
- Minimal number of year-end audit entries.

Employment

Positions	PT	FT	FTE	Total Employed
Finance Director		1	1	1
Accountant		2	2	2
Payroll Specialist		1	1	1
Account Technician – Accounts Payable		1	1	1
Totals		5	5	5

Organizational Chart



Lincoln County
 General Fund Departments
 2004 Proposed Budget Summary

22 Finance - Ruth Shock

Account Description	2002 Actual Budget	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 294,507	\$ 308,494	\$ 308,494	\$ 311,647	1.02%
Public Charges for Services	85	-	20	-	0.00%
Total Revenues	\$ 294,592	\$ 308,494	\$ 308,514	\$ 311,647	1.02%
Expenditures					
General Government-Financial Admin	\$ 292,915	\$ 308,494	\$ 146,605	\$ 311,647	1.02%
Capital Outlay	-	-	-	-	0.00%
Total Expenditures	\$ 292,915	\$ 308,494	\$ 146,605	\$ 311,647	1.02%

County Clerk

Mission Statement

The County Clerk is a constitutional officer elected every two years by the voters of Lincoln County. The Clerk's chief duty is to act as Clerk for the County Board of Supervisors. The County Clerk's other duties include: Coordinate and administrate County elections activities, serve as resource for town officials, coordinate and facilitate County Board and Committee meetings, and administrate County ambulance billing. The County Clerk also is the officer vested with the duty of issuing marriage licenses and selling hunting and fishing licenses. The County Clerk handles tax deeds, quit claim deeds, issue Notice to Cut Timber permits, issue Temporary Motor Vehicle Licenses, and issue Work Permits. The County Clerk's office also oversees the operation and allocation of the Courthouse postage meter.

Goals

- To get a computerized program to do marriage licenses.
- To work with the State of Wisconsin to get more money from hunting and fishing licenses that are sold.
- Continue to keep an open dialogue with all governmental entities and the public.
- Welcoming the new Intranet by procuring all minutes on Computers instead of paper.

Performance Indicators

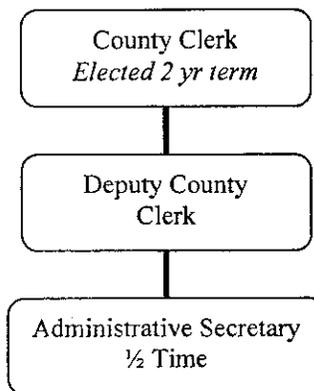
Marriage licenses issued	196
Profit from DNR A.L.I.S.	\$518.30
Temporary License Plates	336
Plat Book Sales	436
Postage Meter Usage	80,914
Work Permits	168

Employment

Positions	PT	FT	FTE	Total Employed
County Clerk		1	1	1
Deputy County Clerk		1	1	1
Administrative Secretary	.5		.5	1
Totals	.5	2	2.5	3

*Administrative Secretary shared with Computer Services

Organizational Chart



**Lincoln County
General Fund Departments
2004 Proposed Budget Summary**

23 County Clerk - Robert Kunkel

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 152,457	\$ 140,723	\$ 140,723	\$ 151,301	7.52%
Licenses and permits	4,812	4,350	2,193	2,850	-34.48%
Intergovernmental charges	-	1,000	59	-	-100.00%
Public charges for services	135	150	154	175	16.67%
Total Revenues	\$ 157,404	\$ 146,223	\$ 143,129	\$ 154,326	5.54%
Expenditures					
General Government-General Admin	\$ 143,057	\$ 144,023	\$ 75,337	\$ 154,326	7.15%
Capital Outlay	-	2,200	2,098	-	-100.00%
Total Expenditures	\$ 143,057	\$ 146,223	\$ 77,435	\$ 154,326	5.54%

County Treasurer

Mission Statement

The mission of the Lincoln County Treasurers Office is to administer the collection of taxes and any related items designated by law or County Board resolution that is pertinent to the office.

Services Provided

- Receipt monies from various county offices
- Do daily deposits balancing to receipts
- Collect delinquent taxes
- Collect 2nd half of current years property taxes for the City of Tomahawk and Lincoln County's 16 townships
- Sell dog licenses
- Assist public, realtors, abstractors and banks with information regarding parcels of property
- Assist with public terminal use
- Keep a record of monies coming in and going out of county account
- Invest any excess funds
- Balance receipts and disbursements with bank statement monthly
- Balance Health Insurance Trust Account bank statement
- Monthly and Quarterly do state reports (Probate Fees, Transfer Fees, Sales Tax, Fines and Forfeitures) and send payments to state
- Enter township payments either manually or by diskette into current year tax system
- Do state settlements of tax rolls with 2 cities and 16 townships
- Send out delinquent letters twice a year
- Pay balance of current year tax roll levies to state, schools, cities, towns and Tech colleges
- Conduct meetings to keep local treasurers up-to-date on changes and tax collection procedures

2004 Goals

The goals of the County Treasurer's Office for the year of 2004 include serving the public in an efficient and courteous manner, working cooperatively with all departments for the good of the county, and working to achieve the best interest rate on investments which effects all Lincoln County Taxpayers.

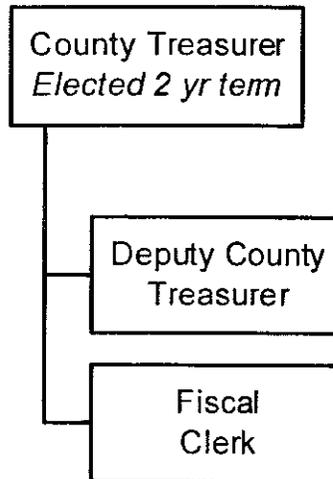
Performance Indicators

	<u>2001</u>	<u>2002</u>
General Receipts (from departments)	3,283	3,715
Tax Receipts – 40,000 to 45,000 per year		
Interest received on investments	\$701,330	\$273,101
Interest collected on delinquent taxes	\$195,790	\$245,720
Postponed taxes	\$5,608,423	\$5,737,033
Delinquent taxes end of year	\$1,092,602	\$1,154,788

Employment

Positions	PT	FT	FTE	Total Employed
County Treasurer		1	1	1
Deputy County Treasurer		1	1	1
Fiscal Clerk	.75		.75	1
Totals	.75	2	2.75	3

Organizational Chart



Lincoln County
 General Fund Departments
 2004 Proposed Budget Summary

24 Treasurer - Jan Lemmer

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 145,200	\$ 148,301	\$ 148,301	\$ 152,567	2.88%
Public Charges for Services	1,359	800	466	800	0.00%
Miscellaneous	-	-	-	-	-
Total Revenues	\$ 146,559	\$ 149,101	\$ 148,767	\$ 153,367	2.86%
Expenditures					
General Government-Financial Admin	\$ 139,338	\$ 149,101	\$ 68,053	\$ 153,367	2.86%
Total Expenditures	\$ 139,338	\$ 149,101	\$ 68,053	\$ 153,367	2.86%

Computer Services

Mission Statement

The mission of the Computer Services Department is to design, install, maintain, and administer the network infrastructure of Lincoln County. Computer Services installs, supports and maintains network hardware and software components to allow network communications between the departments of Lincoln County. Computer Services maintains hardware and software to enable Internet/Intranet communications. Computer Services maintains and enforces network security, fault tolerance and data integrity. Computer Services also provides assistance to departments utilizing State programs and systems.

Services Provided

- Hardware Installation – Install and configure workstations, network file servers, routers, hubs switches, printers, and other hardware peripherals.
- Software Installation/ Maintenance – Install and configure new software applications, services packs, and maintenance releases for workstation and file servers.
- Hardware/Software Support – Provide support to Lincoln County departments with installed hardware and software applications.
- Wide Area Network Communications (WAN) – Maintain routers, hubs, switches, wireless equipment and communications software to allow communication between remote County departments, City of Merrill, City of Tomahawk and Marathon County.
- Software Development – Develop custom software applications to perform specific functions that are essential to the operations of Lincoln County departments.
- Internet/Intranet Communications – Maintain software and hardware responsible for internet/intranet communications, internal/external e-mail communication, network firewalls, and Internet monitoring applications.
- Data Integrity – Perform server-based virus scanning to protect the integrity of the data.
- Network Security – Maintain user accounts, passwords, and NTFS permissions to limit access to County data. Maintain firewalls to protect the internal (private network.). Install virus scanning software and update virus signature files.
- Data Backups / Fault Tolerance – Perform daily backups of all County data, offsite storage of redundant backups.
- Assist Departments with budget needs – Budget for departmental computer needs of Lincoln County departments, strive to achieve full central purchasing of all computer related equipment.
- Develop policies and procedures regarding ‘proper use’ of network resources.
- Maintain inventory of County computer hardware and software.
- Update skills to meet demands through continued education and training.

Performance Indicators

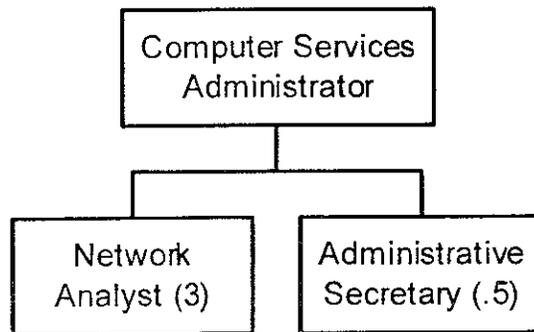
- Continue to reduce network downtime due to system failure and updates.
- Increased usage of Intranet resources, reduction in document hard copies.
- Reduce support calls regarding software applications.
- Reduce rollout time of standard office applications and service releases.
- Increase public access to County web resources/applications.
- Reduce paper flow and duplication of efforts.
- Centralize data resources for improved access and data sharing.
- Increase Wide Area Network (WAN) throughput.

Employment

Positions	PT	FT	FTE	Total Employed
Computer Services Administrator		1	1	1
Network Analyst		3	3	3
Administrative Secretary	.5		.5	1
Totals	.5	4	4.5	5

*Administrative Secretary is shared with County Clerk.

Organizational Chart



Lincoln County
General Fund Departments
2004 Proposed Budget Summary

25 Computer Services - Joel Lang

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 547,988	\$ 597,676	\$ 597,676	\$ 612,191	2.43%
Intergovernmental revenue	1,495	-	-	-	0.00%
Intergovernmental charges	535	-	-	-	0.00%
Total Revenues	\$ 550,018	\$ 597,676	\$ 597,676	\$ 612,191	2.43%
Fund Balance Applied	-	32,873	-	-	-100.00%
Total Revenues and Fund Bal Applied	\$ 550,018	\$ 630,549	\$ 597,676	\$ 612,191	-2.91%
Expenditures					
General Government-Gen Admin	\$ 475,521	\$ 562,674	\$ 219,932	\$ 468,962	-16.65%
Capital Outlay	68,718	67,875	16,764	143,229	111.02%
Capital Improvement Plan	-	-	-	-	0.00%
Total Expenditures	\$ 544,239	\$ 630,549	\$ 236,696	\$ 612,191	-2.91%

Maintenance

Mission Statement

The maintenance department is responsible for the efficient and economical operation of the courthouse, jail, Lincoln county annex, health & human services building and the fair grounds. Specifically: complying with local, state and federal regulations affecting public buildings. Daily cleaning and maintenance of the courthouse, annex and the jail. Maintenance of the social services complex, fair grounds and buildings and Normal Park. Coordinating bidding and administration of capital improvement projects. Preparing a departmental budget for approval by the county board. Assisting other departments and committees in planning and projects.

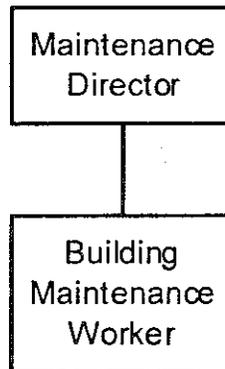
Goals for 2004

The goals of the maintenance department are to develop and maintain a safe, comfortable and efficient environment for the employees and residents of Lincoln County to conduct business.

Employment

Positions	PT	FT	FTE	Total Employed
Maintenance Director		1	1	1
Building Maintenance Worker		3	3	3
Totals		4	4	4

Organizational Chart



**Lincoln County
General Fund Departments
2004 Proposed Budget Summary**

26 Maintenance - Joel Wendt

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 786,654	\$ 498,039	\$ 498,039	\$ 496,794	-0.25%
Public charges for service	8,121	6,000	2,264	6,000	0.00%
Miscellaneous Revenues	146,590	110,720	60,267	110,720	0.00%
Total Revenues	941,364	614,759	560,570	613,514	-0.20%
Fund Balance Applied	-	459,685	-	107,208	-76.68%
Total Revenues & Fund Bal Applied	\$ 941,364	\$ 1,074,444	\$ 560,570	\$ 720,722	-32.92%
Expenditures					
General Govt-Gen Buildngs/Plant	\$ 456,611	\$ 691,089	\$ 261,831	\$ 635,722	-8.01%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	128,369	383,355	58,660	85,000	-77.83%
Debt Service	-	-	-	-	-
Total Expenditures	\$ 584,979	\$ 1,074,444	\$ 320,491	\$ 720,722	-32.92%

*The Chart of Accounts was revised for the 2003 budget; consequently, some reclassifications have been made for comparability in this report.

Veterans Service Office

Mission Statement

The mission of the Veterans Service Office is to inform, advise, and assist veterans, their spouses and dependents in securing entitlements and other benefits from the Federal Department of Veterans Affairs and the Wisconsin Department of Veterans Affairs. The Veterans Service Office consists of 2 employees.

Services Provided

Function as advocate for and advisor to veterans, their dependents, and survivors. Provide assistance and guidance in the identification of problems and possible solutions with completing and submitting applications and necessary forms for the following services. The following services are normal for this office. These are not to be construed as exclusive or all-inclusive. Other services may be required and assigned.

Medical Services – Provide assistance in obtaining appointments, medications, and transportation.

Loan Programs

- Personal Loan
- Home Improvement Loan
- Primary Mortgage Loan

Education

- Federal
- State

Life Insurance

Veterans Relief

Wisconsin Veterans Home

Grants

- Medical
- Educational
- Subsistence Aid
- Disaster

Death Benefits

- Dependency Indemnity Compensation (DIC)
- Widow's Pension
- Grave Marker/Headstone
- Burial, Plot, and Interment Allowance
- United States Flag
- Presidential Memorial Certificate

Federal and State Eligibility – Determine eligibility by securing and examining appropriate military and residency documentation. Assist claimants in the completion of necessary forms and other necessary documentation.

Compensation and Pension Claims – Submit forms and research and gather supporting evidence for various claims and follow-ups, and prepare appeals on behalf of the claimants request for service-connected disabilities and pensions for non-service connected disabilities.

Goals for 2004

Retrieve and input information from veterans files into the Vetrex program. Obtain state and federal training. Update office computer systems.

Performance Indicators

DEPARTMENT OF VETERANS AFFAIRS (VA):

- Compensation for service connected disabilities, pensions for non-service connected disabilities, dental care, education, insurance, housing loans, medical care and burial benefits.
- The figures below represent the approximate amount of funds received by Lincoln County veterans and their dependents during the Fiscal Year 2002. VA Benefits total \$7,402,259.00

COMPENSATION & PENSION	EDUCATION	INSURANCE & INDEMNITIES	FEDERAL HOME LOANS	MEDICAL
\$2,972,958.00	\$81,149.00	\$252,237.00	\$1,304,915.00	\$2,791,000.00

STATE OF WISCONSIN:

1. GRANTS: Paid in Calendar Year 2002
 - a. EDUCATION, SUBSISTENCE AID, AND HEALTH CARE AID GRANTS are made to eligible veterans to assist them in paying for education, temporary living expenses, and health care. \$83,716.00 was paid for 59 claims.
2. LOANS: Estimates provided by Wisconsin Department of Veterans Affairs.
 - a. PERSONAL LOAN PROGRAM: Maximum loan of \$15,000.00 at 5-6% interest, for education expenses, debt consolidation, purchase of a business or business property, purchase of a mobile home, or medical and funeral expenses. \$221,301.00 was loaned to 22 veterans.
 - b. HOME IMPROVEMENT LOAN PROGRAM: Maximum loan of \$25,000.00 at 5.65% interest. \$4,200.00 was loaned to 1 veteran.
 - c. PRIMARY MORTGAGE LOAN PROGRAM: \$289,450.00 was loaned to 3 veterans.
3. WISCONSIN VETERANS HOME – KING, WI: Provides extensive personal maintenance and medical care for disabled veterans and their spouses. Currently, 10 veterans, wives or widows from Lincoln County reside at King.

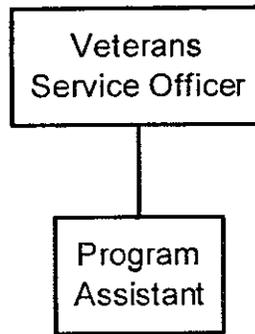
LINCOLN COUNTY:

- Approximately 995 veterans and dependents visited the office inquiring about benefits or assistance in applying for benefits.
- Approximately 3,292 telephone calls were received or made regarding benefits.
- Approximately 1,075 letters were written in conjunction with benefits.
- Approximately 1,138 forms were completed in conjunction with benefits.
- Approximately 177 visits were made to veterans, spouses, and surviving spouses in nursing homes, private residences and hospitals regarding various benefits.
- Lincoln County Veterans had over 3,757 scheduled appointments at VA Hospitals and Clinics.

Employment

Positions	PT	FT	FTE	Total Employed
Veterans Service Officer		1	1	1
Program Assistant		1	1	1
Totals		2	2	2

Organizational Chart



Lincoln County
 General Fund Departments
 2004 Proposed Budget Summary

27 Veterans' Services-Russell Scheu

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 102,085	\$ 105,433	\$ 105,433	\$ 104,667	-0.73%
Intergovernmental	10,000	10,000	10,000	10,000	0.00%
Total Revenues	\$ 112,085	\$ 115,433	\$ 115,433	\$ 114,667	-0.66%
Fund Balance Applied					
	-	4,356	-	5,000	14.78%
Total Revenues and Fund Bal A	\$ 112,085	\$ 119,789	\$ 115,433	\$ 119,667	-0.10%
Expenditures					
Health and Human Services	\$ 98,610	\$ 119,789	\$ 53,705	\$ 119,667	-0.10%
Total Expenditures	\$ 98,610	\$ 119,789	\$ 53,705	\$ 119,667	-0.10%

Clerk of Circuit Court

Mission Statement

The office of the Clerk of Circuit Courts mission is to efficiently operate a multi-court system, consisting of two Circuit Courts. The office provides services to the public, legal profession, law enforcement, local, state, and federal agencies for criminal, traffic, small claims, civil and family cases.

The Clerk of Circuit Courts office is also responsible to provide jury management services to the judiciary and the defendants.

The Clerk of Circuit Courts is responsible to administer the courts through development of effective policies and procedures, the recruiting and maintaining of competent staff, and developing accurate budgets.

Services Provided

- * The Clerk of Circuit Courts office is an administrative front line link between the public and the judiciary.
- * Accurately maintain court files by recording court proceedings and all other documents filed with the courts.
- * Collect and disburse fees, fines and forfeitures as ordered by WI State Statutes.
- * Collect and maintain bond collected and report to IRS per form 8300.
- * Provide archived documentation to the public and agencies for family history and criminal records.

2004 Goals

- * Continue to work as a team member to collaborate both branches of the circuit courts to be more consistent and efficient.
- * Educate the public and board members of the services and needs of the office.
- * Link with District Attorney office for electronic filing of criminal complaints.
- * Transfer all disposition information to Department of Transportation electronically.
- * Clean up old warrants with Lincoln County Sheriff's Office.

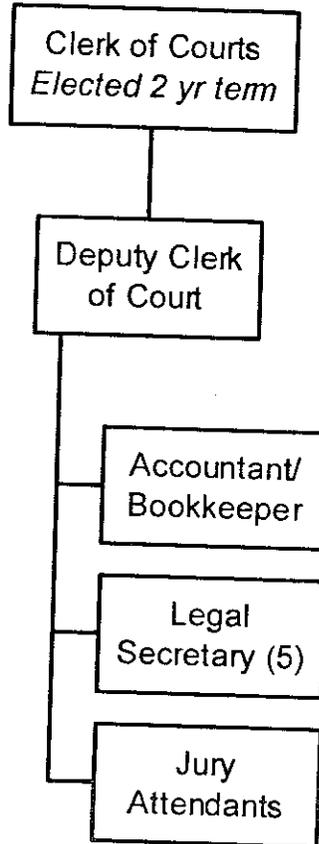
2003 Accomplishments

Tax intercept program has been initiated with the Department of Revenue to intercept State Tax Refunds.

Employment

Positions	PT	FT	FTE	Total Employed
Clerk of Court		1	1	1
Deputy Clerk of Court		1	1	1
Accountant/Bookkeeper		1	1	1
Legal Secretary		5	5	5
Jury Attendants				
Totals		8	8	8

Organizational Chart



**Lincoln County
General Fund Departments
2004 Proposed Budget Summary**

30 Clerk of Courts - Cindy Kimmons

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 231,649	\$ 229,487	\$ 229,487	\$ 202,310	-11.84%
Intergovernmental	88,682	87,870	43,935	89,538	1.90%
Fines, Forfeits and penalties	137,506	110,000	50,876	115,000	4.55%
Public charges for services	68,618	54,000	32,742	68,000	25.93%
Intergovernmental charges	268	250	163	250	0.00%
Miscellaneous	1,713	3,000	401	550	-81.67%
Total Revenues	\$ 528,435	\$ 484,607	\$ 357,604	\$ 475,648	-1.85%
Expenditures					
General Government-Judicial	\$ 447,359	\$ 484,607	\$ 203,076	\$ 475,648	-1.85%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 447,359	\$ 484,607	\$ 203,076	\$ 475,648	-1.85%

LINCOLN COUNTY CIRCUIT COURT (Register in Probate)

Mission Statement

To provide accurate information and assistance regarding probate and juvenile matters to the public, attorneys, and other court related personnel while preserving confidentiality and adhering to the rules of both legal and judicial ethics.

Services Provided

- ◆ Receive, review, index, docket, file and maintain documents related to probate and juvenile proceedings.
- ◆ Assist and respond to inquiries regarding probate and juvenile matters from the public, attorneys, and other county agencies.
- ◆ Clerk all probate and juvenile court proceedings.
- ◆ Collect fees for juvenile ordinance violations, attorney fee reimbursement, juvenile surcharges and filing and copy fees.
- ◆ Prepare and monitor the annual budget.
- ◆ Maintain the county law library.

Performance Indicators

- ◆ Monthly reconciliation of records with statements from the Finance Department.
- ◆ Reduction in the amount of errors and oversights by the public and attorneys in procedures involving probate and juvenile case types.
- ◆ Collection of guardian ad litem deposits in particular cases, thus reducing the cost to the county.

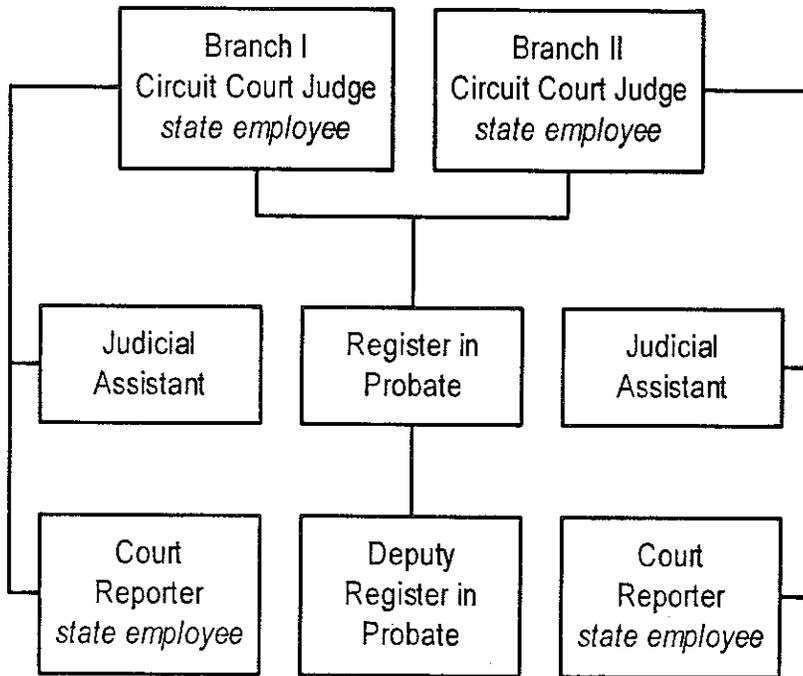
2004 Goals

- ◆ To continue to actively pursue the collection of guardian ad litem, attorney, and other fees due Lincoln County by utilizing the Tax Intercept Program.
- ◆ To explore the possibility of contracting for services provided to Lincoln County by guardian ad litem's, attorney's, and doctors in an effort to decrease expenses for such services.

Employment

Positions	PT	FT	FTE	Total Employed
Register in Probate		1	1	1
Deputy Register in Probate		1	1	1
Judicial Assistant		2	2	2
Totals		4	4	4

Organizational Chart



Lincoln County
General Fund Departments
2004 Proposed Budget Summary

31 Circuit Court - Becky Byer

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 119,259	\$ 126,010	\$ 126,010	\$ 139,863	10.99%
Intergovernmental	78,285	77,920	38,960	78,708	1.01%
Fines, Forfeits and penalties	1,500	1,945	211	1,180	-39.33%
Public charges for services	13,313	10,717	8,955	11,781	9.93%
Total Revenues	\$ 212,358	\$ 216,592	\$ 174,135	\$ 231,532	6.90%
Expenditures					
General Government-Judicial	\$ 212,357	\$ 216,592	\$ 110,211	\$ 231,532	6.90%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 212,357	\$ 216,592	\$ 110,211	\$ 231,532	6.90%

Lincoln County
General Fund Departments
2004 Proposed Budget Summary

32 Family Court Commissioner

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 45,081	\$ 22,500	\$ 22,500	\$ 21,900	-2.67%
Intergovernmental	1,619	2,000	137	1,000	-50.00%
Licenses & permits	3,945	3,500	1,680	4,000	14.29%
Public charges for services	3,710	3,000	1,185	3,000	0.00%
Total Revenues	\$ 54,355	\$ 31,000	\$ 25,502	\$ 29,900	-3.55%
Expenditures					
General Government-Judicial	\$ 37,103	\$ 31,000	\$ 13,417	\$ 29,900	-3.55%
Total Expenditures	\$ 37,103	\$ 31,000	\$ 13,417	\$ 29,900	-3.55%

District Attorney

Mission Statement

The mission of the District Attorney's Office is to prosecute all criminal actions including all State and County forfeiture and traffic actions. (including but not limited to: sexual assaults, domestic violence offenses, felony child non-support, property crimes, obstructing/resisting an officer, drug offenses, burglary and theft, computer crimes, endangering safety, homicide, arson, battery, disorderly conduct and harassment.) In addition, the District Attorney's Office must conduct: John Doe proceedings, grand juries (when requested), inquests, sexually violent person commitments, prosecute welfare fraud cases, prepare criminal appeals, prosecute juvenile delinquencies, and child in need of protection or services and truancy actions, and oversee the Lincoln County Victim/Witness program. The Lincoln County Victim/Witness program provides for the needs of and protects the rights of victims and witnesses of crimes. The District Attorney's Office is also responsible for advising law enforcement in Lincoln County, and assisting with the training of law enforcement officers. The District Attorney carries out public speaking engagements as required. As part of carrying out this mission, the District Attorney's Office must work efficiently and effectively with court support staff, social workers, probation and parole agents, law enforcement personnel, community agencies, the general public, crime victims and witnesses and defense attorneys. The District Attorney also acts as a special prosecutor in other jurisdictions when required.

Services Provided

- To prosecute criminal and civil actions as outlined in the mission statement.
- To provide law enforcement with legal advice on law enforcement related matters.
- To order the autopsy, if appropriate, in cases in which the deaths are unexplained, unusual or suspicious, homicides, suicides, deaths following an abortion, deaths due to poisoning and deaths following accidents.
- To assist the public by providing them with guidance in areas which lie within the jurisdiction of the District Attorney's Office.
- To help local community organizations whose primary purpose is to assist victims of crimes and to improve community safety. These organizations are Neighborhood Crime Watch, Crimestoppers of Lincoln County, Lincoln County DARE, City of Merrill DARE, Tomahawk Tomorrow, and HAVEN (domestic abuse shelter). The assistance is in the form of monetary donations that defendants must make to the appropriate crime prevention organization.
- To provide a minimum two day training to Lincoln County and adjoining county law enforcement agencies free of charge. This will save the taxpayers and law enforcement money.
- To ensure that victims and witnesses are afforded their rights under Chapter 950 of the Wisconsin Statutes.

Performance Indicators

- Utilizing CCAP (Circuit Court Automation Project) to determine the number of felonies, misdemeanors, traffic, and juvenile cases filed and also determining the disposition date of those to see whether or not they were timely prosecuted.

- To have means with the oversight committee, Circuit Court, Probation and Parole, community organizations and law enforcement agencies to discuss potential problems so that the working relationship between all agencies will become more efficient and effective.

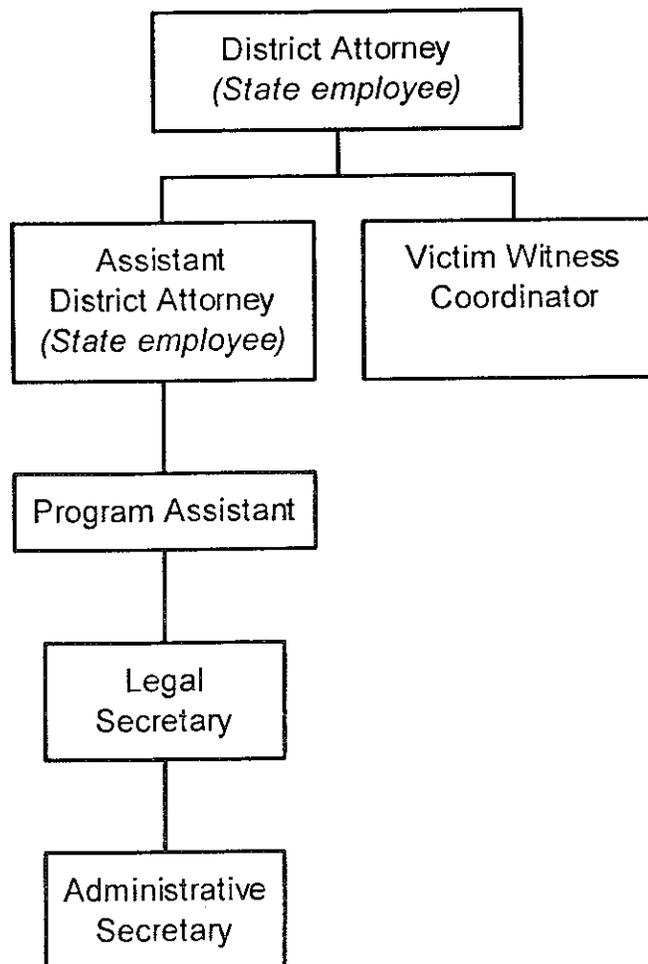
Additional Comments

The Victim/Witness program is reimbursed 70% by the State of Wisconsin.

Employment

Positions	PT	FT	FTE	Total Employed
Program Assistant		1	1	1
Legal Secretary		1	1	1
Administrative Secretary		1	1	1
Victim Witness Coordinator		1	1	1
Totals		4	4	4

Organizational Chart



Lincoln County
General Fund Departments
2004 Proposed Budget Summary

33 District Attorney - Shawn Mutter

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 159,993	\$ 160,904	\$ 160,904	\$ 161,266	0.22%
Public charges for services	1,905	2,300	735	2,300	0.00%
Fines, forfeits & penalties	7,379	12,000	4,250	-	-100.00%
Total Revenues	\$ 169,277	\$ 175,204	\$ 165,889	\$ 163,566	-6.64%
Funds Applied					
	-	858	-	-	-100.00%
Total Revenues & Fund Applied	\$ 169,277	\$ 176,062	\$ 165,889	\$ 163,566	-7.10%
Expenditures					
General Government-Judicial	\$ 145,065	\$ 176,062	\$ 76,327	\$ 163,566	-7.10%
Total Expenditures	\$ 145,065	\$ 176,062	\$ 76,327	\$ 163,566	-7.10%

Lincoln County
General Fund Departments
2004 Proposed Budget Summary

33 Victim/Witness - Shawn Mutter

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 13,603	\$ 17,648	\$ 17,648	\$ 17,570	-0.44%
Intergovernmental	29,063	32,931	-	31,526	-4.27%
Total Revenues	\$ 42,666	\$ 50,579	\$ 17,648	\$ 49,096	-2.93%
Expenditures					
General Government-Judicial	\$ 43,946	\$ 50,579	\$ 21,768	\$ 49,096	-2.93%
Total Expenditures	\$ 43,946	\$ 50,579	\$ 21,768	\$ 49,096	-2.93%

Land Conservation and Information Department

County Surveyor

Mission Statement

The mission of the County Surveyor is to fulfill the statutory duties of Wisconsin Statute 59.45 which include maintaining the Public Land Survey System (PLSS), review of Certified Survey Maps and Plats for compliance with State Statute 236 and maintenance, indexing and reproduction of survey records.

Services Provided

- Maintainer of Public Land Survey System and other geodetic control points.
- Certified Survey Map and Plat review for compliance with State Statute 236.
- Keep, maintain, and index survey records and provide copies upon request.
- Assist County departments with a variety of different tasks such as marking boundary lines, helping with topographic surveys, staking new road center line for layout, interpreting legal descriptions, etc.
- Provide information to the public, such as Original Government Survey notes dating back to the 1850's – 1860's, survey notes through the 1900's, copies of survey maps dating back to the 1800's, locations of PLSS corners and what to look for at those corners and also answer various types of surveying questions they may have.

2004 Goals

- Certified Survey Map and Plat review.
- Accelerate proactive corner restoration program by re-establishing approximately 130 Public Land Survey System corners
- Establish GPS Coordinates on approximately 300 Public Land Survey System corners in the Townships of Schley and Russell, along with some in other townships as needed.

Performance Indicators

- Certified Survey Map and Plat review completed in a timely manner.
- State Statute 236 Compliance.
- Number of corners re-established.
- Number of corners with GPS coordinates.

Lincoln County
General Fund Departments
2004 Proposed Budget Summary

40 Surveyor - Tony Dallman

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 177,729	\$ 86,464	\$ 86,464	\$ 87,996	1.77%
Intergovernmental revenue	12,500	-	-	-	
Public charges for services	508	450	112	450	0.00%
Intergovernmental charges	930	1,400	425	1,400	0.00%
Miscellaneous		-	1,855	-	-
Total Revenues	191,667	88,314	88,855	89,846	1.73%
Fund Balance Applied	-	97,127	-	97,127	-
Total Revenues and Fund Bal Applied	\$ 191,667	\$ 185,441	\$ 88,855	\$ 186,973	0.83%
Expenditures					
Gen Government-Property Rec/Cont	\$ 171,888	\$ 185,441	\$ 97,726	\$ 186,973	0.83%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 171,888	\$ 185,441	\$ 97,726	\$ 186,973	0.83%

Land Conservation and Information Department

Tax Description

Mission Statement

The mission of the Tax Description Dept. is to provide the basis of the countywide property tax billing and collection system. This is an integrated system between 18 local municipalities and County departments. Activities involved are concerned with direct support of local officials by supplying them with surveys, data, hard copy, and computerized resources.

Services Provided

- Maintain ownership records which include, name, mailing address, property address, legal description, acres, recording information, PIN and parcel numbers, and sales data.
- Maintain assessment records, which include School District, Tax District, class, acres, values, and reason for assessment change.
- Instruct and assist town officials in procedures, rate calculations, correction of errors and general questions.
- Interpret deeds, Certified Survey Maps, Plats, and other legal documents, calculate acres.
- Research and process tax deeds.
- Implement State prescribed tax changes, advise county and local officials of procedural changes and impact.
- Secure and implement computerized basis for tax billing and collection.
- Process assessment rolls, notices, bills, tax rolls, tax deed notices, indexes, reports, summaries, and miscellaneous data requests.
- Investigate, research, and answer property tax questions from public and local officials.
- Maintain Land Records internet site

2004 Goals

- Parcel Mapping continued
- Develop maintenance procedure
- Expand data transfer with assessors
- Promote e-mail use with towns
- Expand County Website

Performance Indicators

- Processing time.
- Tax errors such as double assessment, tax district errors, omitted property and missed transfers.
- Local official and public complaints
- Hits on Land Records Website

Lincoln County
 General Fund Departments
 2004 Proposed Budget Summary

40 Tax Description - Marjorie Johnson

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 135,706	\$ 144,126	\$ 144,126	\$ 74,868	-48.05%
Public charges for services	2,677	2,000	1,371	2,000	0.00%
Total Revenues	\$ 138,383	\$ 146,126	\$ 145,497	\$ 76,868	-47.40%
Expenditures					
General Government-Financial Admin	\$ 138,530	\$ 146,126	\$ 61,623	\$ 76,868	-47.40%
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 138,530	\$ 146,126	\$ 61,623	\$ 76,868	-47.40%

Land Conservation and Information Department

Land Records/Geographic Information System (GIS)

Mission Statement

The mission of Land Records/Geographic Information System (GIS) is to promote and develop activities throughout all land related departments within the County that ultimately results in land information data being shared and integrated through the implementation of an automated Land Information System. This automated Land Information system will provide geographic based data (human demographics, natural resources, transportation, forest management, etc.) and related information about the County in an accurate and timely fashion to the general public, private and public entities. Land Records also fulfills the statutory obligations of the County defined in State Statute 59.72.

Services Provided

- Digital Databases Clearinghouse – House all spatial databases within the County. Acquire or create databases for other departments, the public, and other governmental agencies as requested.
- Provide GIS Software and Global Positioning System (GPS) Services – Train and support the operation of GIS and GPS equipment and software in County Departments.
- GIS Project Development – Develop operational methodologies and quality control standards for computerized mapping projects for the County.
- Land Record Maps – Create cartographic maps depicting various natural resources, demographics, transportation information, etc. Provide these maps to other departments, the public and other governmental entities in digital or paper formats.
- Web development – Provide GIS layers to the public in a format capable of downloading.
- Data maintenance – Maintain digital data layers such as the Towns of Scott, Bradley and Merrill parcel data.

2004 Goals

- Apply for grants to help Land Record Modernization.
- Create parcel maps for the Towns of King, Schley and Russell.
- Complete the E911 rural address mapping project.
- Continue current Land Records modernization activities as listed in the Land Records Modernization Plan.
- Maintain 40 + digital layers in GIS.
- Create internet source of GIS and land record information per State Statute.

Performance Indicators

- Number of Grants Received.
- Number of complete digital databases acquired or created.
- Amount of GIS data on the internet
- Number of Land Record Modernization Plan activities accomplished.
- Percent of County land area with parcel maps.
- Number of departments using GIS software and digital databases.
- Number of maps created and distributed.

Lincoln County
General Fund Departments
2004 Proposed Budget Summary

40 Land Records - Scott Galetka

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 155,869	\$ 112,407	\$ 112,407	\$ 117,537	4.56%
Intergovernmental	10,191	22,088	10,658	300	-98.64%
Public charges for services	61,326	45,450	40,743	45,000	-0.99%
Total Revenues	227,386	179,945	163,808	162,837	-9.51%
Fund Balance applied	-	49,883	-	23,677	-52.53%
Total Revenues and Fund Bal Applied	\$ 227,386	\$ 229,828	\$ 163,808	\$ 186,514	-18.85%
Expenditures					
General Government-Prop Rec/Contr	\$ 154,839	\$ 208,247	\$ 79,283	\$ 157,214	-24.51%
Capital Outlay	43,373	21,581	-	29,300	35.77%
Capital Improvement Plan	-	-	-	-	0.00%
Total Expenditures	\$ 198,212	\$ 229,828	\$ 79,283	\$ 186,514	-18.85%

Land Conservation and Information Department

Assessment and Tax Roll

Mission Statement

Budget provides funding for all non-personnel costs for the integrated countywide computerized property tax billing, collection and assessment system. Major areas included are computer time, support, software, software updates, and all billing and collection supplies used by the 18 local municipalities, County Treasurer, County Clerk, and Tax Description Department.

Services Provided

- Contract with City-County Data Center for the use and support of the Land Records System for property tax billing and collection.
- Land Records System provides real time access for the County Treasurer, Zoning, Register of Deeds, Tax Description Dept, City of Merrill, City of Tomahawk, Public terminals, and Public dial in and internet access
- Provides the J.Maul & Assoc. tax collections software to 15 local municipalities.
- Supplies all assessment, tax billing, and collection forms used by Lincoln County and local municipalities.
- Covers cost of Land Records leased phone (Frame Relay).
- Tax deed preparation and service cost.

2004 Goals

- Have all towns on the J. Maul tax software.
- Expand an assessors interface with the Land Records System.
- Integrate LRS with GIS.
- Eliminate pre-printed tax forms, related binders and special envelopes

Performance Indicators

- Tax processing time
- Re-processing requests
- Complaints from towns and cities
- Balancing errors

Lincoln County
 General Fund Departments
 2004 Proposed Budget Summary

40 Tax Assessment - Marjorie Johnson

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 65,625	\$ 65,972	\$ 65,972	\$ 65,765	-0.31%
Total Revenues	\$ 65,625	\$ 65,972	\$ 65,972	\$ 65,765	-0.31%
Expenditures					
General Government-Financial Admin	\$ 62,748	\$ 65,972	\$ 55,217	\$ 65,765	-0.31%
Total Expenditures	\$ 62,748	\$ 65,972	\$ 55,217	\$ 65,765	-0.31%

Land Conservation and Information Department

Land Conservation

Mission Statement

Chapter 92 of the State Statutes was enacted in 1937 creating Conservation Districts. In 1982, Chapter 92 was amended abolishing Conservation Districts and required each county to create a Land Conservation Committee. Land Conservation Committees have the responsibility of developing and encouraging adoption of local programs aimed at conserving our soil, water and related natural resources. This responsibility is carried out by the Land Conservation staff. It is the Land Conservation Departments responsibility to preserve and protect the land and water resources for future generations.

Services Provided

- Conservation Plan Development for Lincoln County landowners
- Provide technical assistance to Lincoln County landowners, agencies, departments, etc.
- Conservation Program Administration (Farmland Preservation, Wildlife Damage, Stewardship Incentive Program, Land and Water Resource Management Plan Implementation, DNR Non-point Program, etc.)
- Land Conservation Department Administration
- Environmental Education Programs

2004 Goals

- Fully utilize cost share funding received and continue implementation of the Lincoln County Land and Water Resource Management Plan.
- Continue to apply for grants to aid in conservation program efforts in Lincoln County.
- Begin revisions to the Lincoln County Land and Water Resource Management Plan.

Performance Indicators

- Accomplishment of task as identified in the Lincoln County Land and Water Resource Management Plan
- Percentage of cost share funding spent by landowners or allocated to landowners
- Number of landowners assisted
- Number of grants received

Lincoln County
General Fund Departments
2004 Proposed Budget Summary

41 Land Conservation - Diane Hanson

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 127,972	\$ 127,515	\$ 127,515	\$ 129,041	1.20%
Intergovernmental	154,723	249,558	65,705	209,596	-16.01%
Public charges for services	794	500	870	200	-60.00%
Micellaneous Revenues	-	-	-	-	-
Total Revenues	283,489	377,573	194,090	338,837	-10.26%
Fund Balance Applied	-	7,341	-	6,428	-12.44%
Total Revenues and Fund Bal Applied	\$ 283,489	\$ 384,914	\$ 194,090	\$ 345,265	-10.30%
Expenditures					
Conservation and Development	\$ 281,207	\$ 384,914	\$ 96,571	\$ 345,265	-10.30%
Capital Outlay	1,500	-	-	-	-
Total Expenditures	\$ 282,707	\$ 384,914	\$ 96,571	\$ 345,265	-10.30%

Zoning Department

Mission Statement

The mission of the Zoning Department is to regulate land uses within the county through the enforcement of comprehensive zoning, shoreland, subdivision and floodplain ordinances as well as related Wisconsin Administrative Codes. The uses of land are regulated through a permitting process whereby applicants identify anticipated uses and structural setbacks and our department ensures compliance with the applicable codes. Such uses are regulated to maintain the health, safety and welfare of our citizenry as well as the integrity of our environment.

Services Provided

- Issue Land Use Permits and perform property inspections to ensure compliance with the Comprehensive Zoning, Shoreland and Floodplain ordinances.
- Issue State Sanitary Permits and perform installation inspections to ensure compliance with Wisconsin Administrative and local codes.
- Enforce the Subdivision Ordinance by requiring review of land division requests, CSMs and plat of surveys.
- Issue rural address numbers to all new residences based upon a local coordinate system which also serves as a locator for the enhanced 911 system.
- Respond to complaints and prosecute substantiated violations to protect the safety, health and welfare of the citizenry and to preserve the environment.
- Process requests for Variances, Administrative Appeals and Conditional Use Permits and provide due process in the prescribed manor before the Lincoln County Board of Adjustment or the Lincoln County Planning and Zoning Committee.
- Process requests for rezoning of property by holding public hearings and making reports of recommendations to the County Board of Supervisors.

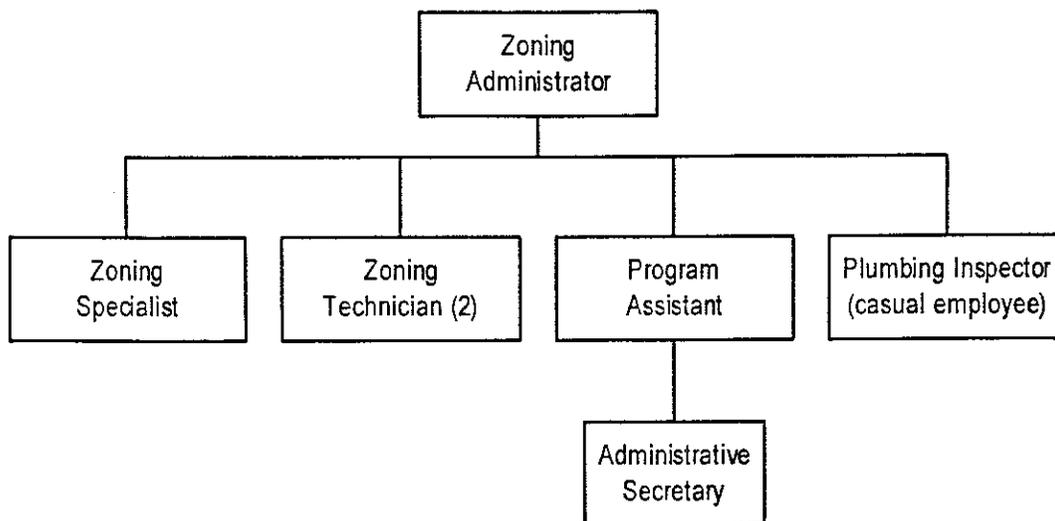
Performance Indicators

- Numbers of permits, rezones, appeals, public hearing requests and land division applications processed.
- Timeliness of permits, etc. processed and issued.
- Number of complaints and time spent until reconciliation/case closure.
- Complete the Recodification Projects underway on schedule and to the satisfaction of the Lincoln County citizenry.

Employment

Positions	PT	FT	FTE	Total Employed
Zoning Administrator		1	1	1
Zoning Specialist		1	1	1
Zoning Technicians		2	2	2
Plumbing Inspector	.25		.25	1
Program Assistant		1	1	1
Administrative Secretary		1	1	1
Totals	.25	6	6.25	7

Organizational Chart



Lincoln County
General Fund Departments
2004 Proposed Budget Summary

42 Zoning - Dan Miller

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 369,861	\$ 264,690	\$ 264,690	\$ 263,808	-0.33%
Intergovernmental	80,287	37,163	-	43,000	15.71%
Licenses and permits	129,421	163,000	70,378	145,400	-10.80%
Public charges for services	2,727	2,000	364	2,250	12.50%
Total Revenues	582,295	466,853	335,432	454,458	-2.66%
Fund Balance Applied	-	108,387	-	38,351	-64.62%
Total Revenues and Fund Bal Applied	\$ 582,295	\$ 575,240	\$ 335,432	\$ 492,809	-14.33%
Expenditures					
Conservation & Development	\$ 376,732	\$ 515,077	\$ 185,600	\$ 437,809	-15.00%
Public Works	34,432	30,163	-	43,000	42.56%
Capital Outlay	-	30,000	-	12,000	-60.00%
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 411,164	\$ 575,240	\$ 185,600	\$ 492,809	-14.33%

Register of Deeds

Mission Statement

The Register of Deeds Office is established in the State of Wisconsin with its duties prescribed by State Statutes, predominately Chapter 59.43. It is the Register of Deeds mission to carry out the Statutes as described. The office is the custodian of Real Estate Recordings, Vital Records, Military Discharges and Uniform Commercial Code filings for Lincoln County. The Real Estate Records maintained in the office form the foundation of the County's Land Information Systems.

- To provide the official county repository for:
 1. Real estate records (deeds, land contracts, mortgages, etc.)
 2. UCC Real Estate filings
 3. Vital records (birth, death, marriage and military discharges)
- To provide safe archival storage and convenient access to these public records.
- To implement statutory changes, system modernization, program and procedure evaluation and staff development, including myself as Register of Deeds, to assure a high level of timely customers service for our citizens.

Services Provided

- The primary objective of the Register of Deeds is the smooth, efficient and cost effective recording of documents.
- Provided by the office is a complete tract index. We also have grantor/grantee indexes, which are now computerized back to 1990. Manual tracts date back to the 1800's. Recorded documents are now tracked on computer, dating back to 1995.
- Vital Records, such as Birth, Death and Marriage are available dating back to the 1800's. The office provides assistance with research of the records.
- Certified copies of the Birth, Death, Marriages and Military Discharges are issued from the Register of Deeds office.
- Uniform Commercial Codes dealing with Real Estate are filed in the office. Inquires regarding the UCC's must be answered by the office staff, assistance with the public computers is administered.
- The Register of Deeds maintains an open dialog with numerous customers of the office, seeking constantly to improve the level and quality of service provided to the public. This involves providing information and assistance to other county offices, attorneys, lending institutions, abstractors, realtors, appraisers as well as the public.
- Transfer of Real Estate recordings to the title companies via CD-ROM. Also capable of providing microfilm.

Goals for 2004

- Continue Microfilming all Real Estate, Vital Records, and Military Discharges.
- Scan Backlog of Real Estate Documents to 1990.
- Backtracking of Real Estate documents from 1995-1990.
- Further assist the Veterans Service Office with the processing of Veterans Benefits.
- Computerized Vital Statistics Program for office and public use.
- Internet access to Real Estate Records

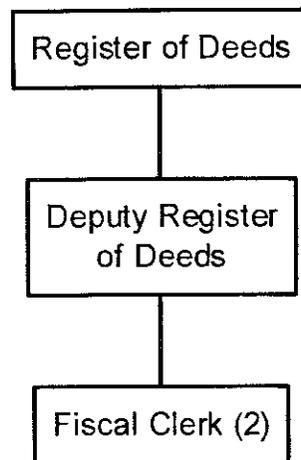
Performance Indicators

- Number of Recorded Documents
- Number of Certified Vital Records
- Number of Recorded Plats & CSM's
- Number of Printed Documents
- CD ROM Revenues
- Revenues from Internet Access to Real Estate

Employment

Positions	PT	FT	FTE	Total Employed
Register of Deeds		1	1	1
Deputy Register of Deeds		1	1	1
Fiscal Clerks		2	2	2
Totals		4	4	4

Organizational Chart



Lincoln County
General Fund Departments
2004 Proposed Budget Summary

43 Register of Deeds - Jolene Callahan

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 58,626	\$ 69,232	\$ 69,232	\$ 36,686	-47.01%
Other Taxes	48,846	40,000	24,343	40,000	0.00%
Intergovernmental revenue	6,175	-	-	-	0.00%
Public charges for services	149,620	120,060	93,613	130,060	8.33%
Total Revenues	\$ 263,266	\$ 229,292	\$ 187,188	\$ 206,746	-9.83%
Funds Applied					
	-	2,644	-	-	-100.00%
Total Revenues & Funds Applied	\$ 263,266	\$ 231,936	\$ 187,188	\$ 206,746	-10.86%
Expenditures					
General Government-Property Rec/Con	\$ 199,243	\$ 210,311	\$ 101,992	\$ 206,746	-1.70%
Capital Outlay	-	21,625	19,105	-	-100.00%
Total Expenditures	\$ 199,243	\$ 231,936	\$ 121,096	\$ 206,746	-10.86%

University of Wisconsin Extension

Mission Statement

The University of Wisconsin-Extension in Lincoln County provides the public with information, resources and opportunities to effectively make changes dealing with evolving policy and quality of life issues by providing the linkage between the resources of the University of Wisconsin System, and the land grant systems of universities throughout the United States, and the people of Lincoln County.

Services Provided

As a part of the statewide network of county-based University of Wisconsin Cooperative Extension Offices, the Lincoln County University of Wisconsin Extension Office provides educational programs in the areas of Agriculture, Community and Economic Development, Family Living, 4-H Youth Development and Wisconsin Nutrition Education Program. The faculty and staff of the Lincoln County Extension Office provide a wide variety of services to the community:

- One-on-one consulting
- Public education through group meetings, the media and the internet
- Advising groups and organizations
- Providing educational support to local government
- Conducting local research to meet local needs

2001-2004 Programming Priorities

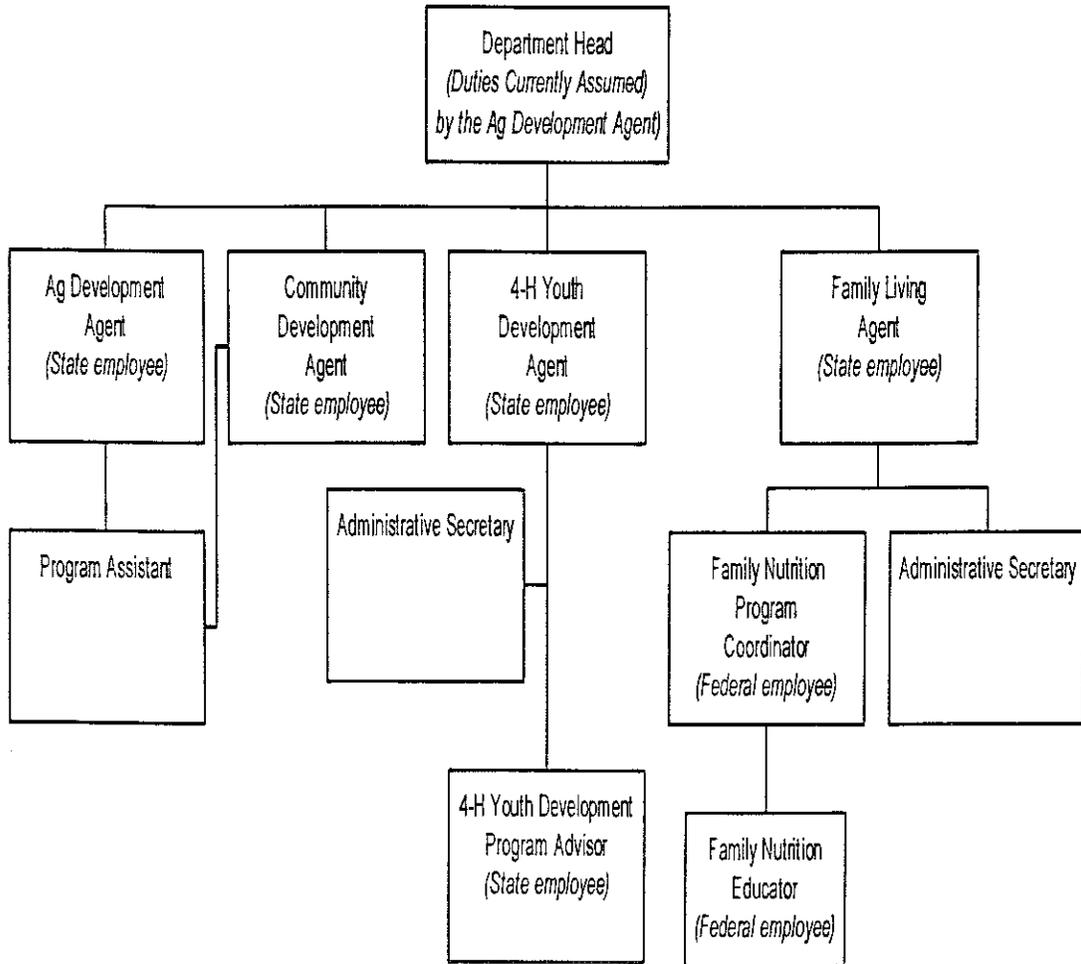
Based on input from a number of different survey techniques conducted in 1999, the faculty and staff of the Lincoln County UW-Extension Office will address the following educational program priorities:

- Develop programs to build the leadership capabilities of youth and adults
- Provide education and support to individuals, families and communities to improve family and community capacity and unity.
- Help the community develop an ongoing process to make wise land use decisions and provide them with the information and tools to do it.
- Improve the awareness and capacity of business, agriculture, government and individuals in the county in regards to the educational needs in the 21st century and ways to adapt to the rapid changes related to the digital information age.

Employment

Positions	PT	FT	FTE	Total Employed
Program Assistant		1	1	1
Administrative Secretary		2	2	2
Totals		3	3	3

Organizational Chart



Lincoln County
General Fund Departments
2004 Proposed Budget Summary

44 U.W. Extension - Tom Cadwalder

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 266,204	\$ 266,847	\$ 266,847	\$ 245,550	-7.98%
Intergovernmental Revenues	4,786	-	4,472	9,945	-
Public Charges for Services	1,285	1,000	689	1,000	0.00%
Total Revenues	272,275	267,847	272,008	256,495	-4.24%
Fund Balance Applied					
	-	15,475	-	7,494	-51.57%
Total Revenues and Fund Bal Applied	\$ 272,275	\$ 283,322	\$ 272,008	\$ 263,989	-6.82%
Expenditures					
Culture, Recreation, & Education-Educ	\$ 265,123	\$ 283,322	\$ 127,967	\$ 263,989	-6.82%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 265,123	\$ 283,322	\$ 127,967	\$ 263,989	-6.82%

Sheriff's Department

Mission Statement

The mission of the Lincoln County Sheriff's Department is to serve and protect the citizens of Lincoln County by providing them a secure and safe environment in which to live and grow with.

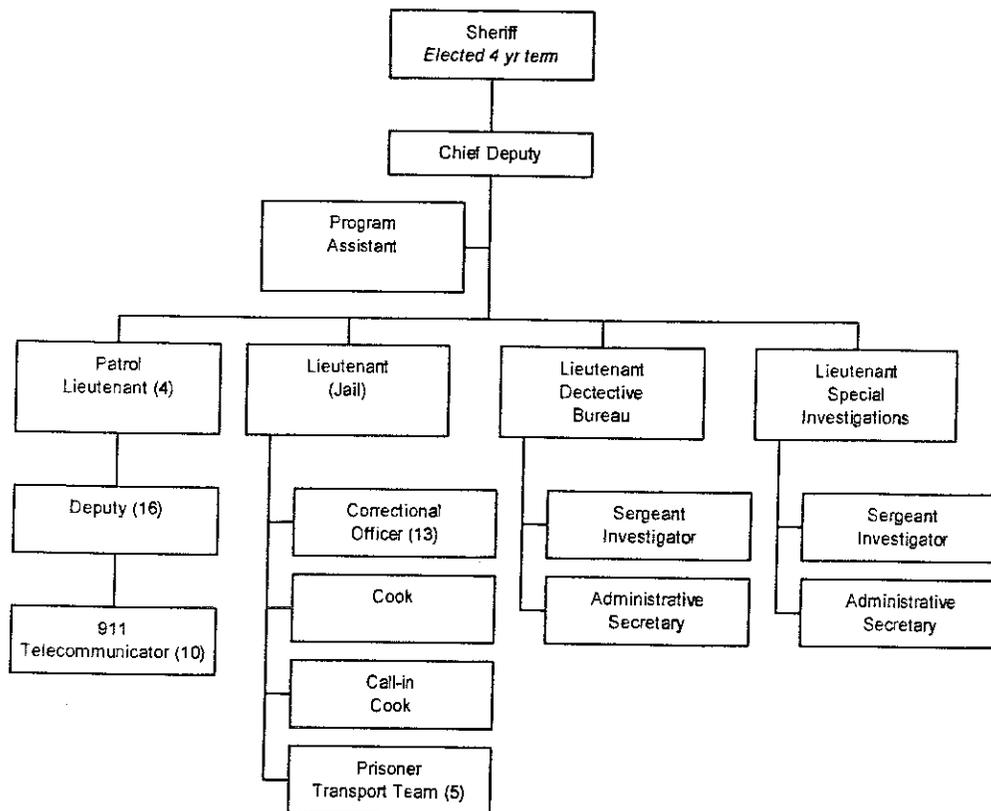
In pursuit of this mission members of the Lincoln County Sheriff's Department will:

- Treat department members and members of the public with respect, courtesy, and professionalism;
- Enforce all laws under the guidance of the Constitution of the United States of America and the State of Wisconsin, while protecting the rights of all citizens equally;
- Respond to all requests for public information with honesty and accuracy;
- Provide sensitive, high quality community oriented law enforcement services to all citizens;
- Investigate crimes with diligence and persistence;
- Attend upon the Circuit Court in a manner, which will ensure the security and integrity of the judicial process
- Provide a safe, secure and humane environment for those individuals committed to our custody by treating those individuals firmly but with respect and dignity;
- Serve and execute according to law all processes, writs, and orders delivered to the department for execution or service;
- Continually strive to improve ourselves in order to accomplish our mission.
- In furtherance of this mission, the Lincoln County Sheriff's office is committed to maintaining a level of professional excellence which others will strive to attain.

Employment

Positions	PT	FT	FTE	Total Employee d
Sheriff		1	1	1
Chief Deputy		1	1	1
Lieutenant/Jail Administrator		1	1	1
Lieutenant/Special Investigations		1	1	1
Lieutenant/Detective Bureau		1	1	1
Lieutenant/Patrol		4	4	4
Sergeant Investigator		2	2	2
Patrol Deputy		16	16	16
911 Telecommunicator		10	10	10
Correctional Officer		13	13	13
Program Assistant		1	1	1
Administrative Secretary		2	2	2
Cook		1	1	1
Call in Cook	1			
Prisoner Transport Team	5			
Totals	6	54	54	60

Organizational Chart



**Lincoln County
General Fund Departments
2004 Proposed Budget Summary**

50 Sheriff - Tom Koth

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 4,231,821	\$ 4,439,640	\$ 4,439,640	\$ 4,640,281	4.52%
Intergovernmental	43,062	50,020	18,323	50,300	0.56%
Licenses and permits		-	-	-	-
Fines, Forfeits and Penalties	38,393	51,000	7,765	16,500	-67.65%
Public charges for services	151,645	138,000	50,940	164,400	19.13%
Intergovernmental Charges for Services	36,976	43,800	46,060	63,045	43.94%
Miscellaneous	53,986	66,200	43,207	61,000	-7.85%
Total Revenues	4,555,883	4,788,660	4,605,935	4,995,526	4.32%
Fund Balance Applied	-	54,203	-	316,168	483.30%
Transfer in from Jail Assessmnt	-	-	-	-	-
Total Revenues, Fund Bal and Transfer	\$ 4,555,883	\$ 4,842,863	\$ 4,605,935	\$ 5,311,694	9.68%
Expenditures					
Public Safety-Law Enforcement	\$ 3,787,321	\$ 4,604,363	\$ 1,921,062	\$ 4,443,694	-3.49%
Capital Outlay	127,368	238,500	88,605	118,000	-50.52%
Capital Improvement Plan		-	-	750,000	-
Total Expenditures	\$ 3,914,689	\$ 4,842,863	\$ 2,009,666	\$ 5,311,694	9.68%

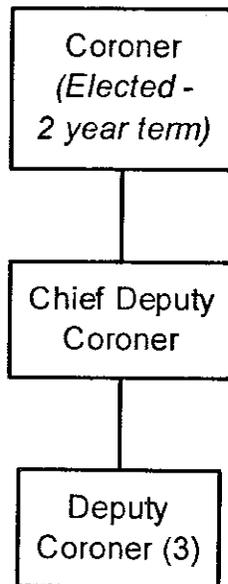
Coroner

Employment

Positions	PT	FT	FTE	Total Employed
Coroner				1
Chief Deputy Coroner				1
Deputy Coroner				4
Totals				5

*Coroner and Deputy Coroner work as needed to conduct investigations.

Organizational Chart



Lincoln County
 General Fund Departments
 2004 Proposed Budget Summary

51 Coroner - Dave Haskins

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 45,382	\$ 42,891	\$ 42,891	\$ 42,615	-0.64%
Total Revenues	\$ 45,382	\$ 42,891	\$ 42,891	\$ 42,615	-0.64%
Expenditures					
General Government-Judicial	\$ 44,013	\$ 42,891	\$ 18,344	\$ 42,615	-0.64%
Total Expenditures	\$ 44,013	\$ 42,891	\$ 18,344	\$ 42,615	-0.64%

Emergency Management

Mission Statement

The mission of the Lincoln County Emergency Management Department is to utilize effective planning, training, and coordination to continually assist with the development of the mitigation, preparedness, response, and recovery capabilities of Lincoln County and its political subdivisions for emergencies resulting from all hazards. Whether facing a tornado, flood, blizzard, hazardous materials incident, major transportation accident, or an act of terrorism, an emergency will have a number of consistent components, regardless of the nature of the initial threat. Lincoln County is preparing to meet all kinds of threats because we are addressing the four key elements of the emergency management cycle: Mitigation, Preparedness, Response and Recovery.

Services Provided

- Emergency Planning and Preparedness Program
- Highway Safety Program
- Workers Compensation Reporting
- Safety/Loss Control/Risk Management
- E911 Network Administration
- Rural Addressing & Road Naming Coordination
- Hazardous Materials Response Planning
- Terrorism/Weapons of Mass Destruction Planning/Preparedness

2004 Goals

- Continue to provide guidance and assistance to community emergency response agencies with the development and updating of all hazards agency emergency response plans.
- Continue coordinating the county rural addressing and road naming program.
- Continue to coordinate the county safety/loss control/risk management programs. Assist county departments in providing a safe employment environment for county employees as well as reducing hazards at county owned properties and facilities.
- Continue to coordinate the timely reporting of workers compensation claims for county employees.
- Continue to maintain an accurate Enhanced 911 Addressing Database.
- Continue to coordinate the countywide traffic safety program.

Employment

<u>Positions</u>	<u>PT</u>	<u>FT</u>	<u>FTE</u>	<u>Total Employed</u>
Emergency Mmgt Director		1	1	1
Totals		1	1	1

Organizational Chart



Lincoln County
 General Fund Departments
 2004 Proposed Budget Summary

52 Emergency Management - Brian Sladek

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 60,783	\$ 63,162	\$ 63,162	\$ 60,468	-4.27%
Intergovernmental revenue	24,144	22,357	33,416	25,255	12.96%
Miscellaneous	-	-	75	-	0.00%
Total Revenues	\$ 84,927	\$ 85,519	\$ 96,653	\$ 85,723	0.24%
Expenditures					
Public Safety-Other	\$ 81,696	\$ 85,519	\$ 59,035	\$ 85,723	0.24%
Total Expenditures	\$ 81,696	\$ 85,519	\$ 59,035	\$ 85,723	0.24%

Lincoln County
General Fund Departments
2004 Proposed Budget Summary

60 Child Support - Dave Haka

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	
Intergovernmental Revenues	245,097	245,605	69,819	260,588	6.10%
Public Charges	5,821	6,300	2,406	6,300	-
Total Revenues	250,918	251,905	72,225	266,888	5.95%
Fund Balance Applied	-	26,335	-	12,997	-50.65%
Total Revenues & Fund Balance Applied	\$ 250,918	\$ 278,240	\$ 72,225	\$ 279,885	0.59%
Expenditures					
Health and Human Services	\$ 246,090	\$ 278,240	\$ 125,485	\$ 279,885	0.59%
Total Expenditures	\$ 246,090	\$ 278,240	\$ 125,485	\$ 279,885	0.59%

**Lincoln County
Special Revenue Funds
2004 Proposed Budget Summary**

0020 County Roads Fund - Pete Kachel

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 1,394,740	\$ 2,048,018	\$ 2,048,018	\$ 2,013,117	-1.70%
Intergovernmental	1,403,837	1,016,487	498,037	971,798	-4.40%
Total Revenues	\$ 2,798,577	\$ 3,064,505	\$ 2,546,055	\$ 2,984,915	-2.60%
Fund Balance applied	322,000	117,120	-	113,880	-2.77%
Total Revenues and Fund Bal Applied	\$ 3,120,577	\$ 3,181,625	\$ 2,546,055	\$ 3,098,795	-2.60%
Expenditures					
Public Works	\$ 3,030,849	\$ 3,181,625	\$ 1,138,572	\$ 3,098,795	-2.60%
Total Expenditures	\$ 3,030,849	\$ 3,181,625	\$ 1,138,572	\$ 3,098,795	-2.60%

Emergency Medical Service

Mission Statement

The County Clerk's office administrates the ambulance service. We do the billing, enter patient and insurance data, file Medicare and Insurance claims, receipt for payments of all ambulance calls, file Small Claims on overdue accounts and file probate claims.

Goals

- Work with Medicare for more timely payments on claims.
- Work with providers on more timely data entry.
- Work with Medicaid for more timely payments on claims.
- Electronic data filing of Insurance claims.
- With assistance from Amazon have the program run more efficiently.

Performance Indicators

	Merrill		Tomahawk	
	2001	2002	2001	2002
Calls	1041	1146	690	765
Charges	\$408,877.25	\$464,819.13	\$298,437.75	\$337,923.16
Receipts	\$262,313.55	\$327,409.56	\$180,402.70	\$240,012.46

**Lincoln County
Special Revenue Funds
2004 Proposed Budget Summary**

0022 Emergency Medical Service - Robert Kunkel

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 426,364	\$ 399,683	\$ 399,683	\$ 504,249	26.16%
Intergovernmental	8,040	8,600	9,779	8,600	0.00%
Public charges for services	541,782	640,000	232,850	584,927	-8.61%
Intergovernmental charges for services	13,262	11,256	6,170	12,734	13.13%
Miscellaneous	-	-	-	-	-
Total Revenues	989,447	1,059,539	648,483	1,110,510	4.81%
Fund Balance Applied	-	68,205	-	-	-100.00%
Total Revenues & Fund Balance Appl	\$ 989,447	\$ 1,127,744	\$ 648,483	\$ 1,110,510	-1.53%
Expenditures					
Public Safety	\$ 1,009,210	\$ 1,079,539	\$ 503,763	\$ 1,110,510	2.87%
Capital Improvement Plan	-	48,205	2,098	-	-100.00%
Total Expenditures	\$ 1,009,210	\$ 1,127,744	\$ 505,861	\$ 1,110,510	-1.53%

Health Department

Mission Statement

The mission of the Lincoln County Health Department is to provide services promoting optimal health and safety through prevention, health promotion and intervention. The care delivered by all components of the department reflects a reverence for the gift of life as well as a respect for dignity, worth, autonomy and individuality of each human being, not only for those receiving service but also for those providing service. Emphasis is on maintaining the independence of each individual and/or family at an optimal level for as long as is feasible.

Services Provided

Maternal and Child Health

Prenatal Service
Postpartum Home Visits
High Risk Infant Followup
Lead Screening

School Health

On site Public Health Nurse visits
Screenings
Counseling
Health Education

General Public Health

Jail Health
Community Education
Information and Referral
TB Skin Testing
Tobacco Control

Clinics

Immunization – Childhood and
Adult Vaccines
Foot Care
Health Screening

Communicable Disease Followup

Environmental Health

Human Health Hazard Investigation
Rabies Control
Indoor Air Assessments
Mobile Home Park Licensure

Burning Complaints
Water and Radon Testing
Asbestos Inspections

Goals and Objectives

- To improve public health services – preventive, curative, restorative – so it is available, assessable and effective in meeting the needs of the people.
- To identify the priority of public health programs for various age levels and socio economic levels in Lincoln County.
- To improve the health care services to the schools.
- To promote appreciation and responsibility of good health and well being in the working population.
- To work cooperatively with other agencies in promoting priority health projects.

Performance Indicators

Number of admissions and visits to individuals and families.

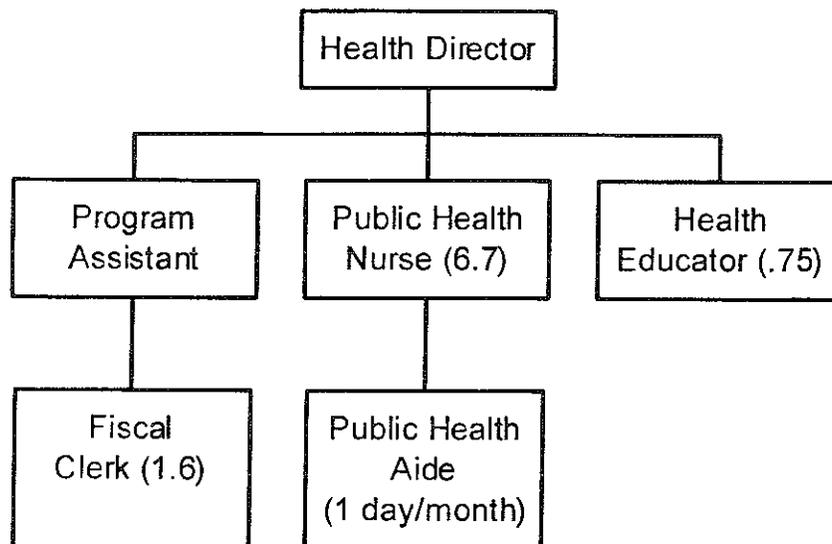
Number of students seen by nurse.

- Number of vision and hearing screens
- Number of health education programs to schools and community.
- Number of inmates served in jail.
- Number of health counseling and referral.
- Number of doses of vaccine given.
- Number of counseled in blood pressure screening.
- Number seen at foot care.
- Number of communicable diseases followed up and TB skin tests done.
- Number of environmental complaints investigated and resolved.
- Number of environmental consultations and education programs.
- Progress of Tobacco Coalition Activities
- Bioterrorism Preparedness

Employment

Positions	PT	FT	FTE	Total Employed
Health Director		1	1	1
Public Health Nurse		4	4	4
Public Health Nurse	.8(2x)		1.6	2
Public Health Nurse	.6		.6	1
Public Health Nurse	.5		.5	1
Health Educator		1	1	1
Program Assistant		1	1	1
Fiscal Clerk	.6	1	1.6	2
Public Health Aide (1 day/month)	.044		.044	1
Totals	3.344	8	11.344	14

Organizational Chart



**Lincoln County
Special Revenue Funds
2004 Proposed Budget Summary**

0023 Health - Greta Rusch

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 523,156	\$ 532,150	\$ 532,150	\$ 503,273	-5.43%
Intergovernmental	83,989	71,505	38,640	102,571	43.45%
Public Charges for Services	29,718	17,450	5,180	19,200	10.03%
Licenses and permits	2,245	1,500	1,998	1,500	-
Intergovernmental charges for services	128,716	127,300	68,589	131,100	2.99%
Total Revenues	767,824	749,905	646,556	757,644	1.03%
Fund Balance Applied	-	20,000	-	23,507	17.54%
Total Revenues & Fund Balance Appl	\$ 767,824	\$ 769,905	\$ 646,556	\$ 781,151	1.46%
Expenditures					
Health and Human Services	\$ 648,934	\$ 764,905	\$ 330,674	\$ 781,151	2.12%
Capital Outlay	5,763	5,000	-	-	-100.00%
Total Expenditures	654,697	769,905	330,674	781,151	1.46%
Other Financing Uses					
Transfer to General Fund	62,120	-	110,571	-	-
Total Expenditures	\$ 716,817	\$ 769,905	\$ 441,245	\$ 781,151	1.46%

Social Services

Mission Statement

The Lincoln County Department of Social Services, a governmental agency authorized by Wisconsin State Statutes, is under the direction of the Lincoln County Board of Supervisors and the State Department of Health and Social Services. The department evaluates eligibility, along with administering a variety of social service and financial support programs, to persons within Lincoln County and makes appropriate referrals to other service providers. These services are provided to meet the basic economic needs of dependent persons, alleviate dependency, enhance family functioning, assess/provide services to children and adults in need of protection, and to coordinate supportive care for elderly and disabled persons. Recognizing the rights of each individual, our goal is to serve all persons with dignity, respect and confidentiality, and to work toward the constant improvement in the quality of services.

Services Provided

- Child Support Agency – The Lincoln County Child Support Agency exists to provide services necessary to secure financial support from absent parents for dependent children. This process includes locating parents; establishing court orders, including paternity; enforcing existing orders; and monitoring collections. Services are available to Lincoln County residents regardless of financial status.
- Economic Support – The Economic Support Unit administers and operates Economic Support programs. Individual programs have differing financial and non-financial eligibility criteria. A variety of support services are available to strengthen employment opportunities and to promote self-sufficiency.
- Long Term Support – The mission of the Long Term Support Unit is to provide options for individuals as an alternative to nursing home and institutional care by coordinating a variety of resources in the community to support them outside an institution. This unit also provides protection services to ensure the rights and safety of those individuals who are incompetent or at risk as designated by Wisconsin Statutes.
- Children, Youth and Families – The mission of this unit is to help families remain together while providing a safe environment for the child/youth, the family and the community. We have the statutory responsibility for providing the following services:
 - Child Protection Services
 - Juvenile Court Intake Services
 - Juvenile Intake Services
 - Alternate Care Placement
 - Other miscellaneous services, such as stepparent adoption, custody studies, licensing foster parents, domestic referral services, Parent Education Program, Independent Living Skills and Intensive Family Services

2004 Goals

1. With budget cuts for both state and federal funding a certainty coupled with the need to limit spending of county tax dollars, it remains the goal of the Lincoln County Department of Social Services to continue to provide the high level of financial, supportive and social services to the residents of Lincoln County during the year 2004.

2. Changes in Economic Support and other programs designed to provide temporary assistance to families in need continue to make the administration of these programs an increasingly difficult task. It is the goal of the Department of Social Services in year 2004 to assure that this needed assistance is available. It is our further goal, on an ongoing basis, to evaluate, improve and, if possible, expand the types of services available to further assist Lincoln County residents. This may involve making appropriate referrals to help them acquire initial employment, maintain current employment, experience job advancement and to receive other job-related support services.
3. Continue to be a leading county in the state with regard to efficiency in the areas of paternity establishment, child support collection, and child support enforcement.
4. Continue to provide a multitude of services to children and families focusing on early intervention and collaboration. This important goal is twofold in that the department remains committed to keeping families intact, thus minimizing the need for costly out-of-home placements and reducing recidivism in our juvenile delinquency population.

Performance Indicators

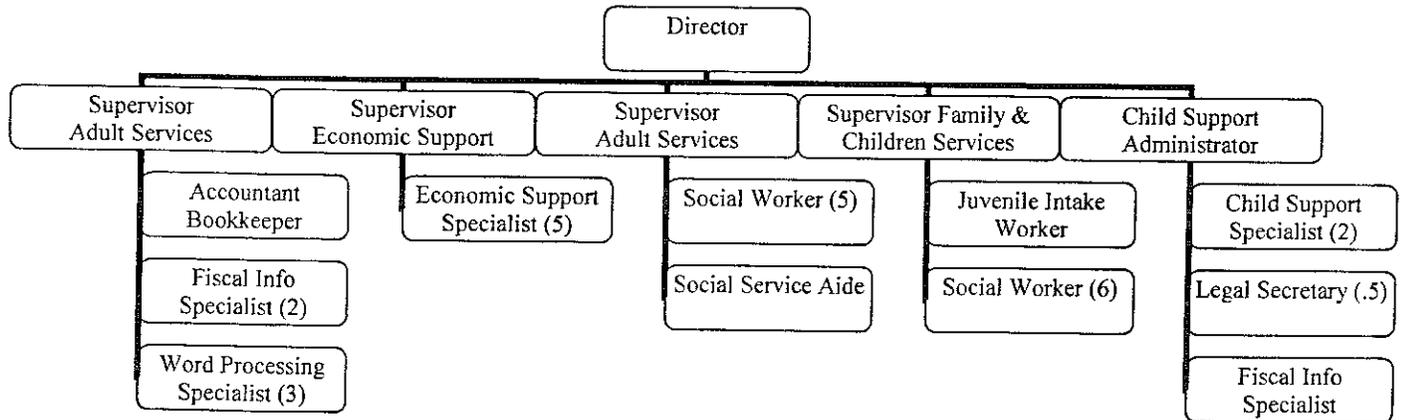
- In year 2004 the Department will continue to provide financial, supportive and social services to the residents of Lincoln County.
- Meet and/or surpass established state performance expectations for Economic Support services provided through the Lincoln County Department of Social Services.
- Meet and/or surpass state performance criteria for paternity establishment, child support collection, and child support enforcement. As in year 2003 the Department's goal is to be among the few county agencies to receive recognition from the state/federal government for exceeding performance standards in above areas in year 2004.
- Continue to maintain a low number of children in out-of-home placement by providing a wide range of services stressing early intervention to at-risk children and families.

Employment

Positions	PT	FT	FTE	Total Employed
Director		1	1	1
Supervisor – Admin Services		1	1	1
Supervisor – Economic Support		1	1	1
Supervisor – Adult Services		1	1	1
Supervisor – Family & Children		1	1	1
Child Support Administrator		1	1	1
Accountant/Bookkeeper		1	1	1
Juvenile Intake Worker		1	1	1
Social Workers		11	11	11
Economic Support Specialist		5	5	5
Child Support Specialist		2	2	2
Legal Secretary	.5		.5	1
Fiscal Information Specialist		3	3	3
Word Processing Specialist		3	3	3
Social Services Aide		1	1	1
Totals	.5	33	33.5	34

*Legal Secretary is shared with Corporation Counsel Office.

Organizational Chart



Lincoln County
Special Revenue Funds
2004 Proposed Budget Summary

0024 Social Services - David Chapleau

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 699,633	\$ 405,666	\$ 405,666	\$ 446,879	10.16%
Intergovernmental	2,689,773	2,928,705	1,338,538	2,517,122	-14.05%
Public Charges for Service	9,946	-	3,071	-	-
Total Revenues	3,399,352	3,334,371	1,747,276	2,964,001	-11.11%
Fund Balance Applied	-	30,543	-	79,399	159.96%
Total Revenues & Fund Bal Applied	\$ 3,399,352	\$ 3,364,914	\$ 1,747,276	\$ 3,043,400	-9.55%
Expenditures					
Health and Human Services	\$ 2,965,612	\$ 3,358,914	\$ 1,438,493	\$ 3,037,400	-9.57%
Capital Outlay	-	6,000	-	6,000	0.00%
Total Expenditures	\$ 2,965,612	\$ 3,364,914	\$ 1,438,493	\$ 3,043,400	-9.55%
Other Financing Uses					
Transfer to General Fund	471,946	-	430,288	-	-
Total Expenditures & Other Fin Uses	\$ 3,437,558	\$ 3,364,914	\$ 1,868,781	\$ 3,043,400	-9.55%

Commission on Aging

Mission Statement

The Lincoln County Commission on Aging,

- Through its services
- Through cooperative efforts with other county agencies
- By utilizing volunteers and family members
- And being ever mindful of treating people in a respectful and dignified manner,

Will empower the older and physically disabled citizens of Lincoln County to achieve their full potential for independence, self-reliance, continued participation in the community and enhanced quality of life.

The Commission will be proactive in identifying and meeting older and physically disabled citizen's needs, and advocate for social and legislative change to benefit their lives.

Services Provided

- Nutrition Program – through congregate and home-delivered meals
- Transportation Program – transport to medical appointments, meal lunches
- Mental Health Program – to assist people in coping with loss
- Health Promotion and Disease Prevention – through education, Foot Care Clinics, Blood Pressure screenings, Support Groups, seminars
- Benefit Specialist – helping people through the paper maze, advocacy
- Information and Assistance
- Alzheimer's Family Caregiver Support Program
- Family Caregiver Support Program
- Elder Abuse Protection and Prevention Program

Goals for 2004

- To strengthen and expand health promotion and disease prevention services to improve quality of life
- To increase community awareness of the Commission on Aging as an Aging and Disability Resource Center
- To provide thorough information about and easier access to available services and programs
- To improve and expand congregate meal service
- To improve the methods of serving "younger" seniors
- To assist family caregivers with information and access to services, and providing counseling, respite care and supplemental services.

Performance Indicators

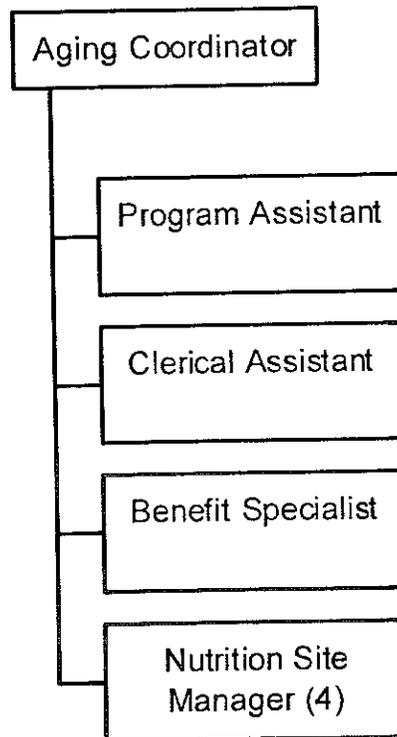
- To increase the overall number of people served through our services and programs by 10% - We were not able to measure this accurately for 2003 due to computer software problems.
- To exceed a 90% satisfaction level with service via customer surveys - We achieved a 96.5% satisfaction level for services surveyed in 2003 and 95.5% in 2002.
- To improve nutritional scores of home-delivered meal recipients identified as at high-risk -

- This program will be implemented in 2004.
- To provide mental health service so that no more than 5% of clients served will be hospitalized or institutionalized for mental health problems – Less than 5% were hospitalized or institutionalized in 2003.
 - To increase the annual fiscal impact to clients of the Benefit Specialist assistance by 10% - The fiscal impact was doubled for the first half of 2003 over 2002.
 - To receive positive anecdotal statements regarding service from clients.

Employment

Positions	PT	FT	FTE	Total Employed
Aging Coordinator		1	1	1
Benefit Specialist		1	1	1
Program Assistant		1	1	1
Clerical Assistant	.75		.75	1
Meal Site Manager	.5 (4)		2	4
Totals	<u>2.75</u>	<u>3</u>	<u>5.75</u>	<u>7</u>

Organizational Chart



Lincoln County
Special Revenue Funds
2004 Proposed Budget Summary

0025 Commission on Aging - Donna Winker

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Amount	2003/2004 % of Change
Revenues					
Tax Levy	\$ 114,023	\$ 105,247	\$ 105,247	\$ 98,661	-6.26%
Intergovernmental	315,808	329,897	132,649	340,306	3.16%
Public charges for services	139,697	139,901	65,313	142,600	1.93%
Intergovernmental charges for services	7,294	2,260	3,821	2,260	0.00%
Miscellaneous	14,365	5,500	10,373	4,500	-18.18%
Total Revenues	591,187	582,805	317,403	588,327	0.95%
Fund Balance Applied	-	57,192	-	17,063	-70.17%
Total Revenues and Fund Bal Applied	\$ 591,187	\$ 639,997	\$ 317,403	\$ 605,390	-5.41%
Expenditures					
Health and Human Services	\$ 572,953	\$ 639,997	\$ 287,024	\$ 605,390	-5.41%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 572,953	\$ 639,997	\$ 287,024	\$ 605,390	-5.41%

Lincoln County 51.437 Services

Lincoln Industries

Mission Statement

All residents, with a developmental disability and in need of services, will have equal access to resources that strengthen self-determination and self-sufficiency by promoting health, welfare, quality of life and dignity.

Services Provided

Adult program – A variety of programs are provided which are designed for individualized training to help people develop skills in routine daily living tasks such as preparing meals, shopping, and utilizing community resources. Training is provided to enhance social development and develop the personal daily living skills needed to live in the activity.

Services provided

- **Supportive Home Care**
- **Transportation**
- **Community Living/Support Services**

Adult Day Care	Respite Care
Daily Living Skills Training	Interpreter Services and Adaptive Equipment
Protective Payment/Guardianship	Case Management

- **Investigations and Assessments**

Court Intake and Studies	Intake Assessment
Day Center Services (Nonmedical)	

- **Counseling/Therapeutic Resources**
- **Community Prevention, Access and Outreach**

Recreational/Alternative Activities	Community Prevention, Organization and Awareness
Outreach	Information and Referral
Advocacy	

Community residential services – Community-based Residential Care Facilities (CBRF's), commonly referred to as group homes, have 5 to 8 individuals living together with 24 hour staff either as live-in or shift staff. The CBRF is licensed by the State annually.

Adult Family Homes (AFH) with 1 to 2 people living together with families who are certified by the county. AFHs with 3 to 4 people living together are licensed by the State annually.

Supported Living includes various residential models such as apartments, people buying their own homes or living with relatives.

Vocational services – Services Provided

- Work related services
- Supported employment

Preparing to go to work - Vocational services are aimed at preparing an individual for employment. These services include teaching an individual such concepts as following directions, attending to tasks, safety and mobility training.

Going to work - Some people are supported or volunteer to work in jobs that are matched to their interests and capabilities. Supports can range from physical assistance to supervision performed by a job coach.

Birth to three program – The Birth to Three Program serves children, from birth up to age three, who have known or suspected delays in one or more of the following areas of development: physical/motor, speech and language, cognition, social, self-help. These children, and their parents, receive individual services in their home and/or in community settings to help them learn as much as possible and/or over come their delay. Services enable parents to understand and work with their child.

Services Provided:

Assistive Technology	Audiology
Communication Services	Family Education and Counseling
Health Services	Medical Services
Nursing Services	Nutrition Services
Occupational Therapy	Physical Therapy
Psychological Services	Social Work
Special Instruction	Transportation
Vision Services	Service Coordination
Transition	

Family support program – The Family Support Program (FSP) provides resources to a family that has a child that might be at risk of institutionalization. This program assists young people with a severe disability, and their families, in obtaining supports and services necessary to help the individual to remain in the community and ideally will increase the family's quality of life. FSP funds can be used for a wide range of services and goods. Services can be received from birth through the child's school years. FSP is not available in all counties and its implementation may vary among counties that do have the program.

Case management/service coordination – Case management/service coordination is in place to ensure that all eligible individuals and their families gain access to and receive a full range of appropriate services in a planned, coordinated, efficient and effective manner. Case managers/service coordinators will locate, manage, coordinate, and monitor all services and community supports needed by clients and their families. They will assist individuals and their families to make sure things are running smoothly and to make any needed changes. Case management/service coordination is an integral part of all programs. Services may include but are not limited to:

- Assessment/diagnosis
- Case planning
- Monitoring and review
- Advocacy
- Referral

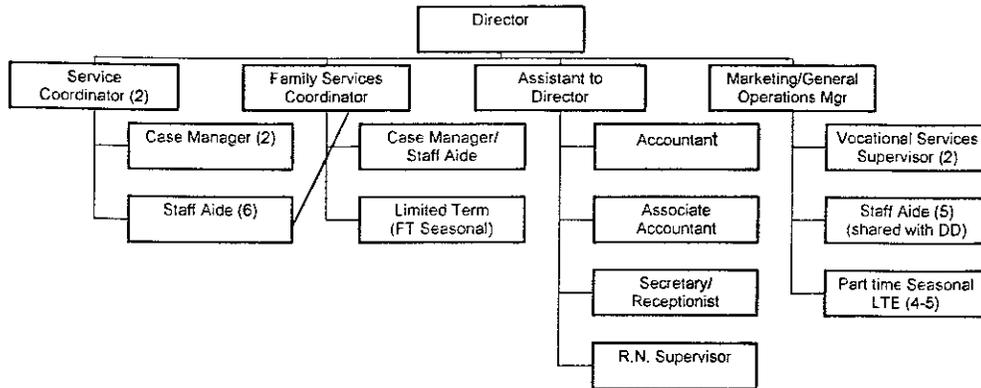
D.D. Board Goals

1. Continue to pursue resolution of the 1/23/01 OPRA letter with the Finance Department to establish that access to the D.D. fund balance be based on a D.D. Board decision to ensure compliance with the OPRA letter.
2. Monitor and oversee the financial operation and budget for the new CBRF in Merrill in 2004.
3. Review status of Personal Care Program at each meeting.
4. No waiting list.
5. Develop a waiting list policy.
6. Review Birth to Three audit.
7. Review aging/D.D. issues from other counties.
8. Monitor and follow to completion of HIPAA.
9. Monitor system redesign recommendations.
10. Plans for a utility/storage building.
11. Pursue remodeling modifications at Deer View.
12. Communicate and collaborate with area county programs on areas of mutual specialized needs for people with developmental disabilities and dually diagnosed citizens (co-op).
13. Re-vamp repair list.
14. Successfully organize staff to make sure that both FIST and workshop are covered adequately.
15. Develop a satisfaction survey to companies/businesses we contract with. One client solid successful community placement

Employment

Positions	PT	FT	FTE	Total Employed
Director		1	1	1
Assistant to the Director		1	1	1
Accountant		1	1	1
R.N. Supervisor	.5		.5	1
Secretary/Receptionist		1	1	1
Associate Accountant		1	1	1
Service Coordinator	.83	1	1.83	2
Family Service Coordinator		1	1	1
Case Manager (Adult Living Sup)		2	2	2
Case Manager/Staff Aide		1	1	1
Market/General Op. Manager		1	1	1
Vocational Services Supervisor		2	2	2
Staff Aide		8	8	8
Staff Aide (32 hours/week)	.89		1.78	2
Staff Aide (33 hours/week)	.92		.92	1
Totals	3.14	21	25.03	26

Organizational Chart



**Lincoln County
Proprietary Funds
2004 Proposed Budget Summary**

0026 Developmental Disabilities/Lincoln Industries - Terry Schmidt

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 33,593	\$ 33,177	\$ 16,589	\$ 27,277	-17.78%
Intergovernmental Revenue	2,602,269	2,741,679	1,404,585	3,563,835	29.99%
Public Charges for Service	336,523	336,250	184,303	356,120	5.91%
Intergovernmental charges	13,885	-	3,236	-	-
Miscellaneous	3,360	6,010	2	10	-99.83%
Total Revenues	2,989,630	3,117,116	1,608,715	3,947,242	26.63%
Fund Balance Applied	-	103,525	-	12,409	-88.01%
Total Revenues & Fund Bal Applied	\$ 2,989,630	\$ 3,220,641	\$ 1,608,715	\$ 3,959,651	22.95%
Expenditures					
Health and Human Services	\$ 2,850,550	\$ 3,187,171	\$ 1,507,687	\$ 3,926,181	23.19%
Total Expenditures	2,850,550	3,187,171	1,507,687	3,926,181	23.19%
Other Financing Uses					
Transfer Out	33,470	33,470	108,934	33,470	0.00%
Total Expend & Other Financing Uses	\$ 2,884,020	\$ 3,220,641	\$ 1,616,621	\$ 3,959,651	22.95%

Lincoln County
Debt Service Funds
2004 Proposed Budget Summary

0030 Debt Service - Ruth Shock

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 217,719	\$ -	\$ -	\$ -	0
Intergovernmental chrgs for serv	108,142	178,000	80,457	179,630	0.92%
Miscellaneous Revenues	-	-	-	-	-
Total Revenues	325,861	178,000	80,457	179,630	0.92%
Fund Balance Applied					
	-	265,768	-	-	-100.00%
Total Transf in from Other Funds	83,154	33,470	16,735	119,608	257.36%
Total Rev/Transfers/Fund Bal App	\$ 409,015	\$ 477,238	\$ 97,191	\$ 299,238	-37.30%
Expenditures					
Debt service	\$ 502,624	\$ 477,238	\$ 265,768	\$ 299,238	-37.30%
Total Expenditures	\$ 502,624	\$ 477,238	\$ 265,768	\$ 299,238	-37.30%

LINCOLN COUNTY
DEBT SCHEDULE
FOR THE YEAR 2004

ISSUE	BALANCE 1/1/04	PAYMENTS	ADDITIONS	BALANCE 12/31/04	2005	2006	2007	2008	2009	ADDITIONAL YEARS	TOTAL
FUNDED THROUGH TAX LEVY											
FUNDED THROUGH REIMBURSEMENTS											
STF # 2001135.01 1/30/01											
30015758.531081	P 2,433,848.00	85,867.00		2,347,981.00	91,419.00	96,904.00	102,719.00	108,544.00	115,394.00	1,833,001.00	2,347,981.00
30015758.531080	I 1,517,571.00	146,431.00		1,371,140.00	140,879.00	135,394.00	129,579.00	123,754.00	116,904.00	724,630.00	1,371,140.00
STF #9009											
30015658.531081	P 141,926.00	25,287.00		116,639.00	26,763.00	28,302.00	29,929.00	31,645.00	0.00	0.00	116,639.00
30015658.531080	I 25,421.00	8,183.00		17,238.00	6,707.00	5,167.00	3,540.00	1,824.00	0.00	0.00	17,238.00
TOTAL REIMBURSEMENT PRINC	2,575,774.00	111,154.00	0.00	2,464,620.00	118,182.00	125,206.00	132,648.00	140,189.00	115,394.00	1,833,001.00	2,464,620.00
TOTAL REIMBURSEMENT INT	1,542,992.00	154,614.00	0.00	1,388,378.00	147,586.00	140,561.00	133,119.00	125,578.00	116,904.00	724,630.00	1,388,378.00
TOTAL REIMBURSEMENT	4,118,766.00	265,768.00	0.00	3,852,998.00	265,768.00	265,767.00	265,767.00	265,767.00	232,298.00	2,557,631.00	3,852,998.00
FUNDED THROUGH PINECREST											
G.O. REFUNDING BONDS 4/1/00											
(REFUNDS BAN 12/1/99)											
61000000.223000	P 4,370,000.00	280,000.00		4,090,000.00	285,000.00	300,000.00	315,000.00	330,000.00	350,000.00	2,510,000.00	4,090,000.00
61000054.481100	I 1,646,538.00	229,210.00		1,417,328.00	214,930.00	200,680.00	185,530.00	169,465.00	152,470.00	494,253.00	1,417,328.00
TOTAL COUNTY PRINCIPAL	6,945,774.00	391,154.00	0.00	6,554,620.00	403,182.00	425,206.00	447,648.00	470,189.00	465,394.00	4,343,001.00	6,554,620.00
TOTAL COUNTY INTEREST	3,189,530.00	383,824.00	0.00	2,805,706.00	362,516.00	341,241.00	318,649.00	295,043.00	269,374.00	1,218,883.00	2,805,706.00

Calculation of Allowable County Debt Comparison of Actual County Debt

Section 67.03 of the Wisconsin Statutes restricts County general obligation debt to 5% of the County's equalized value.

At December 31, 2003, this is computed as follows:

Equalized valuation (2003) as certified by Wisconsin Department of Revenue	\$	1,887,115,900
Legal Debt Percentage Allowed		5%
Legal Debt Limit	\$	94,355,795
General Obligation Debt Outstanding		10,152,552
Unused Margin of Indebtedness	\$	84,203,243
Percent of Legal Debt Incurred		10.8%
Percent of Legal Debt Available		89.2%

Lincoln County
Trust Fund
2004 Proposed Budget Summary

0050 Dog License Fund - Ruth Shock

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	33,800	32,000	30,282	32,000	0.00%
Total Revenues	33,800	32,000	30,282	32,000	0.00%
Fund Balance Applied	-	14,900	-	32,000	1.15
Total Revenues & Fund Bal Applied	\$ 33,800	\$ 46,900	\$ 30,282	\$ 64,000	36.46%
Expenditures					
Health and Human Services	\$ 32,908	\$ 46,900	\$ 173	\$ 64,000	36.46%
Total Expenditures	\$ 32,908	\$ 46,900	\$ 173	\$ 64,000	36.46%

Solid Waste

Mission Statement

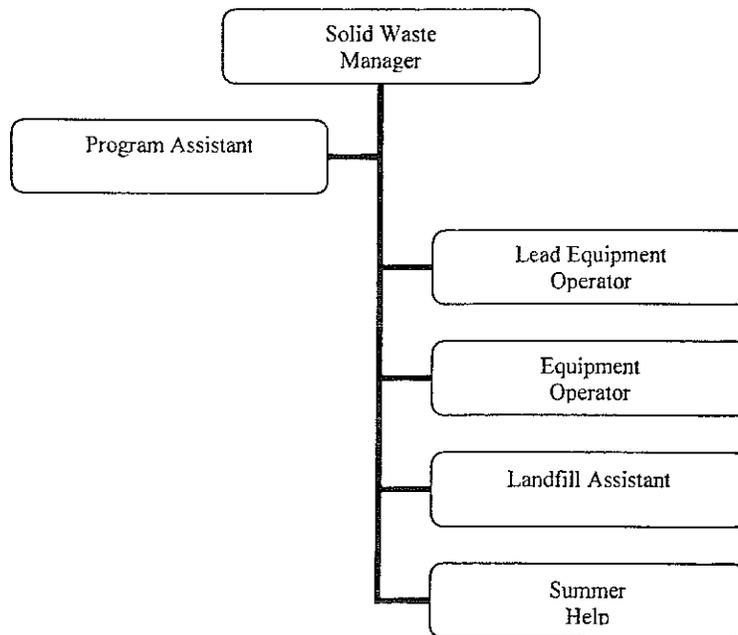
The mission of the Solid Waste Department is to provide Lincoln County residents, businesses and institutions with a solid waste disposal facility in conformance with NR 500 and approved by the WI Department of Natural Resources and the Environmental Protection Agency. In addition the Solid Waste Department provides a recycling drop off facility, construction and demolition site, clean wood/brush disposal area and fuel contaminated soil treatment capabilities.

Employment

Positions	PT	FT	FTE	Total Employed
Solid Waste Manager		1	1	1
Program Assistant		1	1	1
Lead Equipment Operator		1	1	1
Equipment Operator		1	1	1
Landfill Assistant**		1	1	
Summer Help	.25		.25	1
Totals	.25	4	4.25	5

**The Landfill Assistant position was created in the 2003 budget contingent upon outside contracts for waste. At this time the position has not been filled.

Organizational Chart



**Lincoln County
Proprietary Funds
2004 Proposed Budget Summary**

0060 Solid Waste - Robert Reichelt

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	-	-	-	-	-
Public charges for services	660,742	710,500	288,074	525,200	-26.08%
Intergovernmental chrgs for services	454,357	200,000	94,699	100,900	-49.55%
Miscellaneous	37,302	54,000	9,592	12,300	-77.22%
Total Revenues	1,152,401	964,500	392,366	638,400	-33.81%
Transfer from Debt Service Funds					
Fund Balance Applied	-	118,648	-	559,394	3.71
Total Rev/Transfers/Fund Bal App	\$ 1,152,401	\$ 1,083,148	\$ 392,366	\$ 1,197,794	10.58%
Expenditures					
Public Works	\$ 1,294,133	\$ 983,148	\$ 227,064	\$ 1,197,794	21.83%
Total Expenditures	1,294,133	983,148	227,064	1,197,794	21.83%
Other Financing Uses	-	100,000	-	-	-100.00%
Total Expenditures & Other Fin Uses	\$ 1,294,133	\$ 1,083,148	\$ 227,064	\$ 1,197,794	10.58%

Pine Crest Nursing Home

Mission Statement

“Quality Care Through Team Effort”

Philosophy

We believe that we must accept the resident as they are and care for them at the level at which they are functioning. Therefore we recognize our obligation to help restore the resident to their highest possible state of physical, mental and emotional health and to maintain their sense of spiritual and social well being. We further believe that the resident has the right to as much independent decision-making as possible.

We believe that Pine Crest Nursing Home has the obligation to preserve the integrity of the family unit as much as possible. We understand that family relationships undergo stress and change during prolonged absences. The facility and staff must help to mitigate these circumstances and provide a family atmosphere.

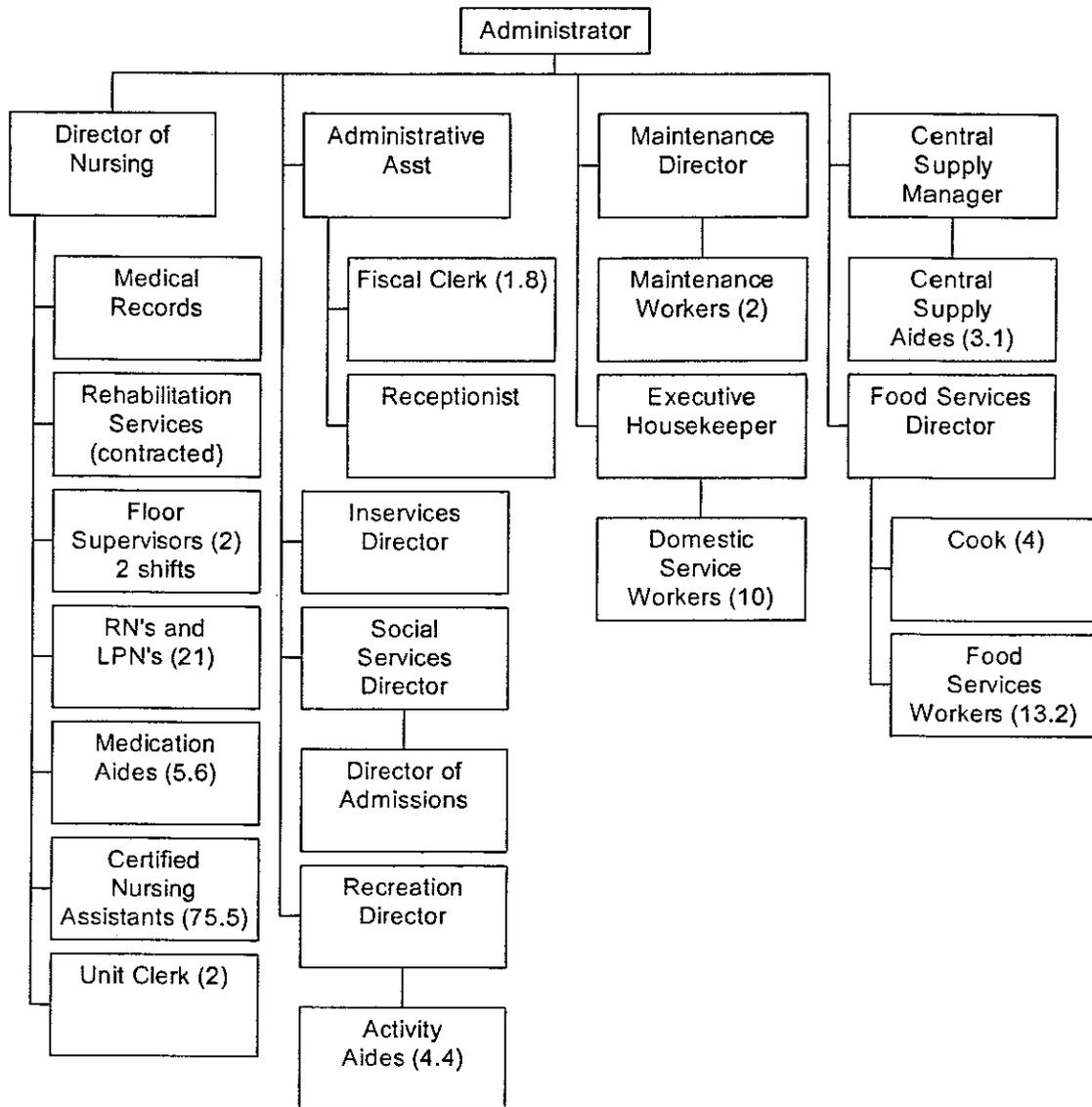
Residents who are becoming increasingly ill or who are dying have the right to support, understanding, and companionship as well as physical care. They have the right to care that encourages their participation, yet serves them with dignity and graciousness where they have deficits, and affords them an atmosphere conducive to “death with dignity”.

Employment

Positions	PT	FT	FTE	Total Employed
Administrator		1	1	1
Director of Nursing		1	1	1
Inservices Director		1	1	1
Social Services Director		1	1	1
Recreation Director		1	1	1
Maintenance Director		1	1	1
Executive Housekeeper		1	1	1
Central Supply Manager		1	1	1
Food Services Director		1	1	1
Medical Records		1	1	1
Floor Supervisor		2	2	2
Nurses (RN's and LPN's)	13	11	21	24
Medication Aides	7	0	5.6	7
Certified Nursing Assistants	38	57	75.5	95
Unit Clerk		2	2	2
Fiscal Clerk		2	2	2
Receptionist		1	1	1
Director of Admissions		1	1	1
Activity Aide	4	1	4.4	5
Maintenance Worker		2	2	2
Domestic Service Worker	3	8	10	11
Central Supply Aide	3	1	3.1	4
Cook		4	4	4
Food Services Worker	20	5	13.2	25
Totals	88	107	156.6	195

*The mix of positions changes during the year based upon the census of the facility.

Organizational Chart



Lincoln County
Proprietary Funds
2004 Proposed Budget Summary

0061 Pine Crest - Tim Meehan

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ 495,925	\$ 456,493	\$ 456,493	\$ 248,094	-45.65%
Intergovernmental	-	-	-	-	-
Public Charges for Services	8,261,509	7,662,907	4,293,055	7,973,656	4.06%
Miscellaneous	3,453	5,500	1,261	3,500	-36.36%
Total Revenues	8,760,887	8,124,900	4,750,810	8,225,250	1.24%
Other Financing Sources					
	-	-	-	9,210	-
Total Rev/Other Fin Sources	\$ 8,760,887	\$ 8,124,900	\$ 4,750,810	\$ 8,234,460	1.35%
Expenditures					
Health and Human Services	\$ 8,092,615	\$ 8,124,900	\$ 4,301,859	\$ 8,234,460	1.35%
Capital Improvements	-	-	-	-	0.00%
Total Expenditures	8,092,615	8,124,900	4,301,859	8,234,460	1.35%
Non-operating Expenses	304,441	-	-	-	0.00%
Principal Repayment	-	-	-	-	0.00%
Total Expences/Princ Repay	\$ 8,397,055	\$ 8,124,900	\$ 4,301,859	\$ 8,234,460	1.35%

Forestry, Land & Parks

Mission Statement

The mission of the Forestry, Land and Parks Department is to manage and protect the natural resources of the County Forest on a sustainable basis, provide and maintain adequate recreational opportunities for all residents and visitors to the County, and to return tax delinquent lands to the tax roll.

Services Provided

- Timber sale set up, sale, and administration.
- Establish areas for firewood and bough permits.
- Work with local recreational groups to establish and maintain a variety of recreational trails.
- Provide Beaver Abatement Services for participating County Townships.
- Maintain parks for day use and overnight camping.
- Develop and maintain wildlife habitat.
- Develop a listing of tax delinquent lands that are available to sell.
- Maintain a network of roads and trails on the forest for recreational use and timber harvesting.

2004 Goals

- Continue to harvest our allowable annual cut of timber.
- Refurbish restroom and changing facility at Tug Lake Recreation Area.
- Establish nature trail for Roothouse Lake.
- Following grant approval, commence work on Prairie Dells Scenic Area.
- Educate the public in regard to our timber harvesting activities.
- Add additional mileage to County Forest Gas Tax Road System.
- Complete Access Policy (Chapter 700) and commence work on the entire Ten-Year Comprehensive Forest Plan.
- Update County Forest and Park Ordinances.
- Develop a new ATV Trail in Harrison Hills-Gleason to County "B" parking lot.

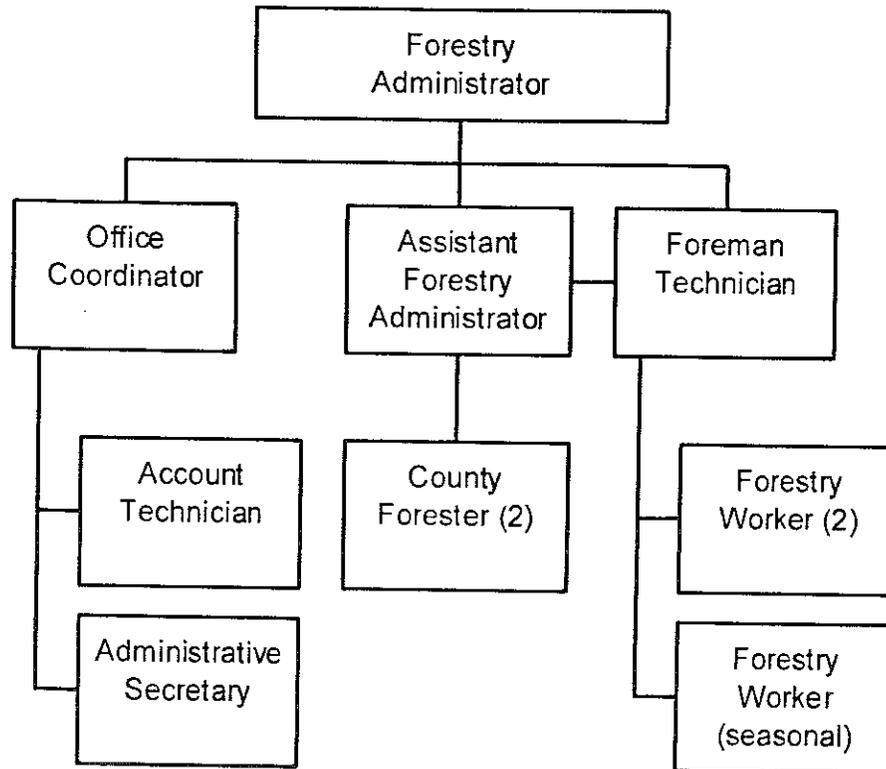
Performance Indicators

- Harvested the allowable annual cut of timber in 2003.
- Commenced implementation of plans and objectives outlined in the Access Policy for the County Forest.
- Developed new Lincoln County Snowmobile and ATV Maps.
- Renovated access to small lakes in Harrison Hills.
- Developed Reclamation Plans for 3 gravel pits.
- Added 10 miles of new Summer ATV Trails.

Employment

Positions	PT	FT	FTE	Total Employed
Forestry Administrator		1	1	1
Asst Administrator		1	1	1
Office Coordinator		1	1	1
Foreman Technician		1	1	1
County Forester		2	2	2
Account Technician		1	1	1
Administrative Secretary		1	1	1
Forestry Workers		2	2	2
Forestry Worker (seasonal)	.5		.5	1
Totals		10	10.5	11

Organizational Chart



Lincoln County
Proprietary Funds
2004 Proposed Budget Summary

0062 Forestry - Bill Wengler

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	485,390	190,377	60,760	185,279	-2.68%
Public charges for services	950,441	709,771	508,101	742,421	4.60%
Intergovernmental charges	3,550	3,300	4,250	3,950	19.70%
Total Revenues	1,439,381	903,448	573,111	931,650	3.12%
Transfer from General Fund	-	-	-	190,066	0.00%
Fund Balance Applied	-	316,498	-	9,934	-96.86%
Total Rev, Fund Bal Applied and Transfer	\$1,439,381	\$1,219,946	\$ 573,111	\$1,131,650	-7.24%
Expenditures					
Conservation and development	\$ 747,701	\$1,219,946	\$ 402,746	\$1,131,650	-7.24%
Capital Outlay	47,424	-	-	-	-
Capital Improvement Plan	-	-	-	-	0.00%
Total Expenditures	795,125	1,219,946	402,746	1,131,650	-7.24%
Other Financing Uses					
Transfer to Gen Fund	-	-	-	-	-
Aids to Towns (10%)	-	-	-	-	-
Non-operating expense					
Debt Service	264,094	-	156,955	-	0.00%
Total Expenditures and Other Fin Uses	\$1,059,219	\$1,219,946	\$ 559,701	\$1,131,650	-7.24%

Highway Department

Mission Statement

The mission of the Highway Department is to provide maintenance and construction on the county trunk highway system for the safe, convenient, and efficient movement of vehicles within Lincoln County. Second, the Department provides good quality, cost-effective roadway maintenance and construction services to the State of Wisconsin and local municipalities for state highway and local road systems. Finally, in an economical and timely manner, the Department plans, programs, and implements necessary county trunk highway improvements to efficiently accommodate increased traffic demands generated from area growth, and to enhance economic development in Lincoln County.

Services Provided

- In order to fulfill our responsibilities to maintain travel safety and convenience on all county, state highways, and local roads, the Department carries out general maintenance such as patching; crack filling and replacement of pavement; shoulder maintenance; roadside mowing and brush control; bridge and culvert maintenance; litter and trash pickup; guard rail installation and repair; signing, pavement marking; traffic control.
- In order to fulfill our responsibilities to maintain travel safety and convenience on all county, state highways, and local roads, the Department carries out road construction, pavement resurfacing, plus bridge and culvert repair and installation.
- In order to fulfill our responsibilities to maintain travel safety and convenience on all county, state highways, and local roads, the Department carries out winter maintenance such as installation of snow fence, ice control, sanding, salting, and snowplowing.

Goals

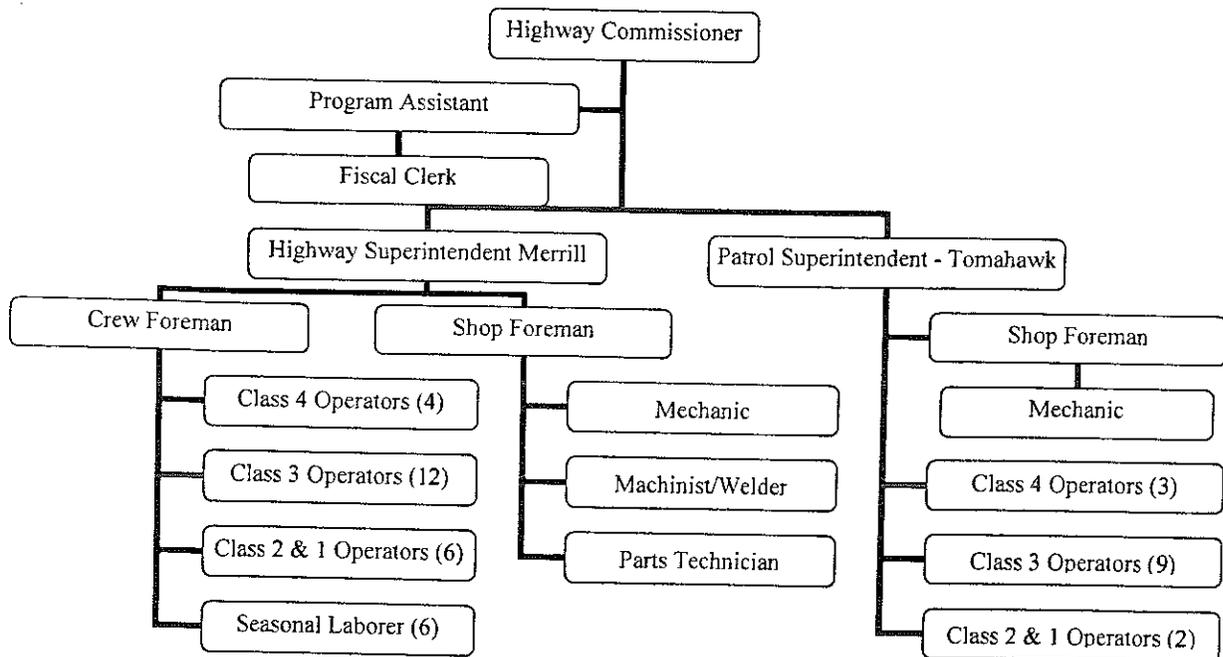
- The most productive, safe, and cost-effective use of all Highway Department employees is attained.
- The 270 miles of County Trunk Highway are maintained and constructed for safe, convenient, and efficient movement of vehicles.
- To provide good quality, cost-effective roadway maintenance and construction services to the State of Wisconsin and local municipalities.
- Provide technical training opportunities for supervisors through U.W. Madison's workshop on roadway maintenance, highway safety, and winter road maintenance.
- Provide on-site training and informational sessions for the entire staff in regards to operations, health, and workplace safety.

Employment

Positions	PT	FT	FTE	Total Employed
Highway Commissioner		1	1	1
Program Assistant		1	1	1
Fiscal Clerk		1	1	1
Highway Superintendent		1	1	1
Patrol Superintendent		1	1	1
Crew Foreman		1	1	1
Shop Foreman		2	2	2
Machinist/Welder		1	1	1
Mechanic (Class 5)		2	2	2
Parts Technician (Class 4)		1	1	1
Class 4 Operators		8	8	8
Class 3 Operators		21	21	21
Class 2 & 1 Operators		8	8	8
General Laborer (6 Seasonal)	2		2	6
Totals	2	48	50	54

**Class 1 Operators become Class 2 Operators after one year of employment

Organizational Chart



**Lincoln County
Proprietary Fund
2004 Proposed Budget Summary**

0070 Highway - Pete Kachel

Account Description	2002 Actual Amount	2003 Modified Budget	2003 6 month Actual	2004 Original Budget	2003/2004 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	0.00%
Intergovernmental	-	-	-	-	0.00%
Public Charges for Services	195	-	388	-	0.00%
Intergovern Charges for Services	4,909,383	5,196,072	2,024,347	4,790,868	-7.80%
Miscellaneous	47,405	50	7,917	1,550	3000.00%
Total Revenues	4,956,982	5,196,122	2,032,653	4,792,418	-7.77%
Transfer from County Roads Fund				-	0.00%
Fund Balance Applied				9,599	0.00%
Total Revenues and Transfers	\$ 4,956,982	\$ 5,196,122	\$ 2,032,653	\$ 4,802,017	-7.58%
Expenditures					
Public Works	\$ 5,187,215	\$ 5,183,296	\$ 2,055,504	\$ 4,802,017	-7.36%
Total Expenditures	\$ 5,187,215	\$ 5,183,296	\$ 2,055,504	\$ 4,802,017	-7.36%
Non-operating Expenses	322,000	12,826	-	-	-100.00%
Total Expenditures & Non-op Exp	\$ 5,509,215	\$ 5,196,122	\$ 2,055,504	\$ 4,802,017	-7.58%

(This page intentionally left blank)

2004 County Tax Levy Rate Limit Calculation Operational Limit vs. Proposed Levy

Calculation of Available Tax Levy for Operations

2003 Equalized Valuation	\$ 1,860,659,200.00	
2004 Maximum allowable mill rate	6.04358	
Maximum allowable tax levy for operations		\$ 11,245,042.73

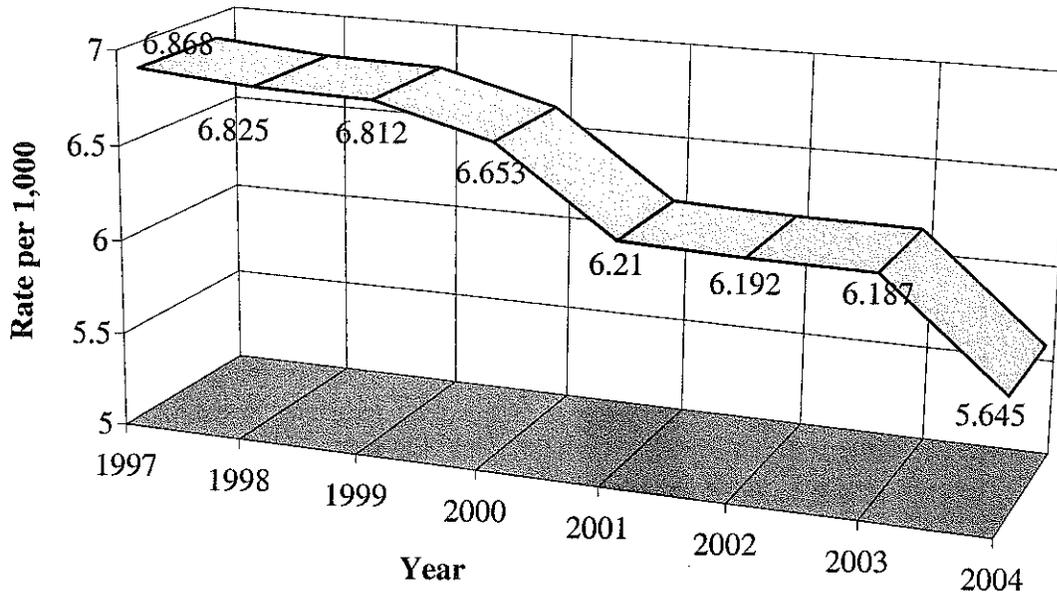
Proposed Tax Levy for Operations

Total Proposed Tax Levy	\$ 10,306,558.00	
Less: Debt Services	-	
Special Purpose Levy Libraries	480,097.00	
Proposed Tax Levy for Operations		\$ 9,826,461.00

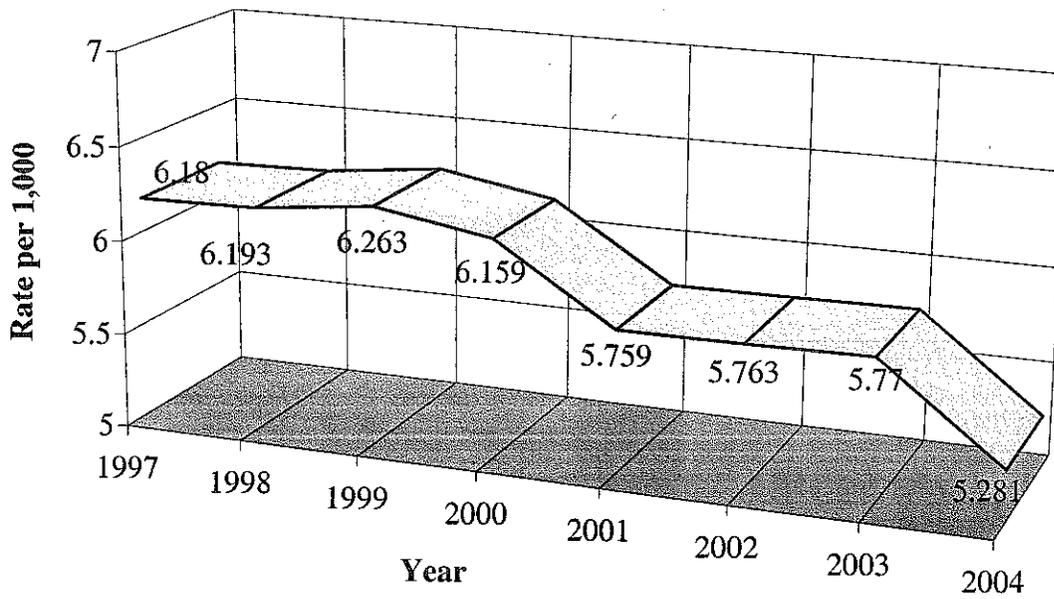
Additional Amount Lincoln County could levy for operations

		\$ 1,418,581.73
Operating Levy Rate		0.005281
Debt Service Rate Libraries		0.000363
Tax rate per \$1,000 for townships (exclusive of assessment for libraries)		5.281279
Libraries		0.363300
Total rate for townships		5.644579
Tax rate per \$1,000 value for cities		5.280910

Mill Rate Comparison For Townships 1997-2004



Mill Rate Comparison For Cities 1997-2004



Lincoln County
Apportionment of County Taxes to Townships and Cities
2003 and 2004 Adopted

Townships	Equalized Value (Exclusive of TID)	% to Total	Veterans Relief	Libraries	Other County Taxes	Total County Taxes	2003 Apportionment	% Change
Birch	\$ 29,601,900	0.01591	\$ 23.87	\$ 10,754.38	\$ 156,315.13	\$ 167,093.38	158,460.89	5.45%
Bradley	349,176,700	0.18766	281.48	126,856.03	1,843,752.17	1,970,889.68	1,795,503.56	9.77%
Corning	67,897,800	0.03649	54.74	24,667.30	358,512.83	383,234.87	388,307.03	-1.31%
Harding	36,884,900	0.01982	29.73	13,400.30	194,730.73	208,160.76	210,472.78	-1.10%
Harrison	116,446,900	0.06258	93.87	42,305.20	614,846.06	657,245.13	620,579.35	5.91%
King	124,044,600	0.06667	100.00	45,065.45	655,030.15	700,195.60	621,107.06	12.73%
Merrill	132,248,100	0.07108	106.61	48,045.78	698,358.23	746,510.62	780,305.13	-4.33%
Pine River	107,994,200	0.05804	87.05	39,234.33	570,240.74	609,562.12	634,057.14	-3.86%
Rock Falls	48,872,100	0.02627	39.41	17,755.25	258,101.73	275,896.39	268,173.94	2.88%
Russell	38,903,800	0.02091	31.37	14,133.76	205,439.93	219,605.06	220,266.46	-0.30%
Schley	50,908,000	0.02736	41.04	18,494.89	268,810.93	287,346.86	320,504.13	-10.35%
Scott	80,802,000	0.04343	65.15	29,355.40	426,698.06	456,118.61	451,375.54	1.05%
Skanawan	41,297,800	0.02220	33.30	15,003.51	218,114.13	233,150.94	235,639.25	-1.06%
Somo	13,859,300	0.00745	11.18	5,035.09	73,195.96	78,242.23	77,910.97	0.43%
Tomahawk	50,253,600	0.02701	40.52	18,257.15	265,372.20	283,669.87	265,960.25	6.66%
Wilson	32,296,100	0.01736	26.04	11,733.18	170,561.32	182,320.54	184,257.48	-1.05%
Total Towns	\$ 1,321,487,800	0.71024	1,065.36	480,097.00	6,978,080.30	\$ 7,459,242.66	7,232,880.96	3.13%
Cities								
Merrill	\$ 355,235,400	0.19090	286.35		1,875,585.05	1,875,871.40	2,038,514.06	-7.98%
Tomahawk	183,936,000	0.09886	148.29		971,295.64	971,443.93	1,035,162.98	-6.16%
Total Cities	\$ 539,171,400	0.28976	434.64		2,846,880.69	\$ 2,847,315.33	3,073,677.04	-7.36%
Grand Total	\$ 1,860,659,200	1.00000	\$ 1,500.00	\$ 480,097.00	\$ 9,824,960.99	\$ 10,306,557.99	\$ 10,306,558.00	0.00%

2004 Budget Highlights

The Lincoln County Finance and Insurance Committee, following the direction of the County Board, kept the dollar amount of the 2004 tax levy at the 2003 level.

Equalized valuation (exclusive of TID) for Lincoln County increased from \$1,701,670,200 to \$1,860,659,200 which is an increase of 9.34%.

Other comparative data for 2001 through 2004 are as follows:

	2004 Budget	2003 Budget	2002 Budget	2001 Budget
Total County Budget	\$ 41,163,126	\$ 40,559,495	\$ 41,020,689	\$ 39,261,236
Percent increase (decrease)	1.49%	(1.12%)	4.48%	5.24%
Tax Levy	\$ 10,306,558	\$ 10,306,558	\$ 9,988,878	\$ 9,051,594
Percent increase (decrease)	0%	3.18%	10.35%	4.06%
Equalized valuation	\$ 1,860,659,200	\$ 1,701,670,200	\$ 1,649,031,000	\$ 1,492,274,900
Percent increase (decrease)	9.34%	3.19%	10.50%	8.79%
Shared Revenue	\$ 1,297,564	\$ 1,398,842	\$ 1,463,007	\$ 1,530,302
Percent increase (decrease)	(7.24%)	(4.39%)	(4.40%)	(4.39%)
Levy for Debt Payments	-	-	217,719.00	215,583.00
Percent increase (decrease)	-	(100.00%)	0.99%	(44.95%)

Lincoln County 2004 Budget
Capital Outlay and Capital Improvements

Fund Number	Dept Number	Department	Capital Outlay			Capital Improvements		
			Tax Levy	Funds Appl/ Carryovers	State Aid/ Grant	Department Funds	Tax Levy	Funds Appl/ Carryover
		General Fund						
10	25	Computer Serv	30,000.00					
		Computer Serv	113,229.00					
								Lincoln County Web page development Software
10	26	Maintenance						
		Maintenance				10,000.00		Fairground 6th street sidewalk replacement
		Maintenance				20,000.00		Ventilation upgrade - Land Serv. Bldg.
		Maintenance		9,610.00				Courthouse ADA
		Maintenance		32,588.00			25,000.00	CTHSE driveway and painting
		Maintenance		10,000.00			30,000.00	Plowtruck and tractor
		Maintenance						Office relocations
								1st floor courtroom remodeling
10	40	Land Information	29,300.00					Parcel mapping
10	42	Zoning	12,000.00					Automated permitting
10	50	Sheriff's Dept	118,000.00					4 squad cars and 2 vans
		Sheriff's Dept					448,832.00	911 Communications project
		G.F. Totals	\$ 302,529.00	\$ 52,208.00	\$ -	\$ -	\$ 478,832.00	\$ 356,168.00
		Other Funds						
24		Social Services			6,000.00			Outlay
62		Forestry				7,000.00		Outlay
		Other Funds Total				6,000.00	6,000.00	-
		All Funds Total	302,529.00	52,208.00	6,000.00	7,000.00	478,832.00	356,168.00
		Total Outlay				367,737.00		
		Total CIP						835,000.00

Lincoln County 2004 Budget
 Carryovers and Fund Balance Applied
 General Fund

Fund Number	Dept Number	Department	Department Carryover	Gen Fund Applied	Description
10	00	Non-departmental		190,066.00	Forestry loan repayment
10	26	Maintenance	10,000.00		Courthouse driveway
			15,000.00		Courthouse painting
			10,000.00		First floor courtroom remodeling
			32,598.00		Plowtruck and tractor
			30,000.00		Office relocations
			9,610.00		ADA compliance
10	27	Veterans Services	5,000.00		Veterans relief
10	40	Land Information/ Surveyor		97,127.00	Remonumentation of PLSS corners
10	40	Land Records	23,677.00		Electronic access fees to put housing data on internet
10	41	Land Conservation	1,987.00		Wetland restoration
			4,441.00		Tree planter
10	42	Zoning	3,000.00		Recodification printing
			25,000.00		Recodification project
			10,000.00		Density allotment
			351.00		Non-metallic mining
10	44	UW Extension	2,500.00		Ag entrepreneurial grant
			2,260.00		Farm safety grant
			2,734.00		Horticulture program
10	50	Sheriff's Department		301,168.00	This amount of 911 communications project will be funded from CIP reserve
10	50		5,000.00		DARE
			5,000.00		Jail Canteen funds
			5,000.00		Neighborhood watch
10	60	Child Support	12,997.00		Used to balance budget
		Subtotals	\$ 216,155.00	\$ 588,361.00	
		Total funds applied in general fund		\$ 804,516.00	