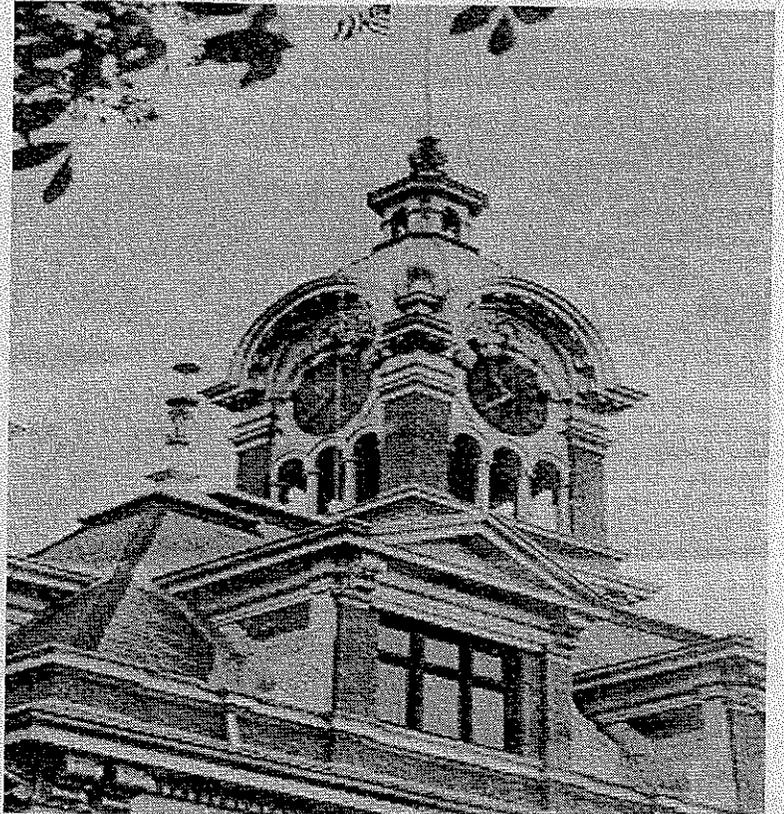


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COUNTY

L 2005

N *Budget*

*Report*

**LINCOLN COUNTY**  
**2005 Proposed Budget**  
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Resolution 2004-11-55

Title: Approving the 2005 Budget and Providing for Tax Levy

Motion by:

Second by:

Dist.	Supervisor	Y	N	Absent
13	Alber			
3	Bloomer			
1	Caylor			
9	Cohrs, P.			
19	Fox, David			
7	Kleinschmidt			
8	Krueger			
15	Lee			
16	Loka			
14	Lussow			
20	Meyer			
11	Mittelsteadt			
10	Plant			
18	Powell			
22	Rankin			
5	Saal, Frank			
12	Schmidt			
4	Schroeder			
21	Simon			
17	Ugolini			
2	Weaver			
6	Woller			
<b>Totals</b>				
Carried				
Defeated				
Amended				

Voice vote

Roll call

WHEREAS, the Lincoln County Finance and Insurance Committee, after careful review, does hereby present the 2005 budget recommended for adoption;

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the 2005 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)	\$389,827.06
Veterans Relief	1,500.00
Other County Taxes	10,136,367.00
Libraries	535,356.00
<b>TOTAL COUNTY TAXES</b>	<b>\$10,673,223.00</b>
<b>TOTAL COUNTY AND STATE TAXES</b>	<b>\$11,063,050.06</b>

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 9<sup>th</sup> day of November, 2004.

Introduced by: Finance and Insurance Committee

Committee Action: Finance Committee; Passed 5-0 on November 3, 2004

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  
2005 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 2005 will be held in the Health Dept. Conference Room of the Health & Human Services Bldg, Merrill, WI. The hearing is set for Tuesday, November 9, 2004 at 8:00 a.m., for the benefit of the Lincoln County taxpayers. The following is a summary of the proposed 2005 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	2003		2004		2005		2004/2005	
	Actual	Budget	Modified	6 month Actual	Budget	Amount	% of	Change
<b>Revenues</b>								
Tax Levy	\$ 6,302,235	\$ 6,485,408	\$ 6,485,408	\$ 6,485,008	\$ 6,614,036		1.98%	
Other Taxes	1,872,403	1,869,500	1,869,500	937,810	1,906,000		1.95%	
Intergovernmental	2,655,153	2,329,653	403,508	403,508	2,323,982		-0.24%	
Licenses and permits	148,710	152,250	77,916	140,200	140,200		-7.91%	
Fines, Forfeits and penalties	150,318	132,680	67,916	144,910	144,910		9.22%	
Intergovernmental Charges for Services	81,437	64,695	15,901	81,150	81,150		25.43%	
Public charges for services	736,860	685,991	195,791	663,416	663,416		-3.29%	
Miscellaneous	545,395	356,270	179,614	495,260	495,260		39.01%	
Undesignated Funds Applied								
<b>Total Revenues</b>	\$ 12,492,512	\$ 12,076,447	\$ 8,343,465	\$ 12,368,954	\$ 12,368,954		2.42%	
Fund Balance Applied			893,143		719,293		-19.46%	
Other Financing Sources	840,013							
<b>Total Revenues/Fund Bal Appld/Other Srcs</b>	\$ 13,332,525	\$ 12,969,590	\$ 8,343,465	\$ 13,088,247	\$ 13,088,247		0.91%	
<b>Expenditures</b>								
General Government	\$ 4,043,296	\$ 4,247,933	\$ 1,837,054	\$ 4,418,352	\$ 4,418,352		4.01%	
Public Safety	4,315,669	4,530,625	1,850,280	4,785,183	4,785,183		5.62%	
Public Works	49,351	43,000	-	43,000	43,000		0.00%	
Health and Human Services	899,397	927,085	440,843	931,037	931,037		0.43%	
Culture and recreation	812,217	758,826	374,882	817,331	817,331		7.71%	
Conservation and development	764,048	848,834	326,398	860,772	860,772		1.41%	
Capital Outlay	286,704	189,300	36,700	198,108	198,108		4.65%	
Capital Improvement Plan	467,233	877,939	49,724	376,960	376,960		-57.06%	
Debt Service	-	-	-	-	-			
Contingency Fund	-	355,982	-	360,000	360,000		1.13%	
Future Building	-	-	-	-	-			
Transfers	-	-	-	-	-			
Budget Excess	-	-	-	-	-			
<b>Total Expenditures</b>	\$ 11,637,915	\$ 12,779,524	\$ 4,915,879	\$ 12,790,743	\$ 12,790,743		0.09%	
Other Financing Uses	\$ 139,705	190,066	-	297,504	297,504		56.53%	
<b>Total Expenditures &amp; Other Financing Uses</b>	\$ 11,777,620	\$ 12,969,590	\$ 4,915,879	\$ 13,088,247	\$ 13,088,247		0.91%	

ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED	General Fund		Special Revenue		Debt Service		Capital Projects		Enterprise		Internal Service		Total	
	2005	2004	2005	2004	2005	2004	2005	2004	2005	2004	2005	2004	2005	2004
Estimated Fund Balance/Net Assets - 1/1/2005	\$ 9,639,712	\$ 9,639,712	\$ 1,451,241	\$ 1,451,241	\$ 284,366	\$ 284,366	\$ -	\$ -	\$ -	\$ -	\$ 5,883,685	\$ 5,883,685	\$ 28,205,973	\$ 28,205,973
2005 Budgeted Revenues & Other Financing Sources	\$ 5,753,961	\$ 9,143,110	\$ 219,160	\$ 219,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,164,779	\$ 5,164,779	\$ 30,401,091	\$ 30,401,091
2005 Tax Levy	\$ 6,614,036	\$ 3,722,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336,325	\$ 336,325	\$ 10,673,223	\$ 10,673,223
2005 Budgeted Expenditures & Other Financing Uses	\$ (13,087,290)	\$ (13,196,897)	\$ (293,348)	\$ (293,348)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,170,766)	\$ (5,170,766)	\$ (42,852,236)	\$ (42,852,236)
Excess Revenues/(Expenditures) & Other Financing Sources	\$ (719,293)	\$ (330,925)	\$ (74,188)	\$ (74,188)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,987)	\$ (5,987)	\$ (1,777,922)	\$ (1,777,922)
Estimated Fund Balance/Net Assets-12/31/2005	\$ 8,920,419	\$ 1,120,316	\$ 210,178	\$ 210,178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,877,698	\$ 5,877,698	\$ 26,428,051	\$ 26,428,051

SUPPLEMENTAL DATA			
Actual	Proposed	%	Increase
2004	2005		
\$ 10,306,558	\$ 10,673,223		3.56%
Equalized Valuation			
2003	2004		Increase
\$ 1,860,659,200	\$ 1,934,563,700		3.97%
Tax Rate for Townships (Per 1,000 Value)			
Actual	Proposed		Decrease
2004	2005		
5.539197	5.517122		-0.40%

**Lincoln County  
Consolidated County Tax Levy  
2004-2005  
Comparison**

Department	2000 Proposed Tax Levy	2001 Proposed Tax Levy	2002 Proposed Tax Levy	2003 Proposed Tax Levy	2004 Proposed Tax Levy	2005 Proposed Tax Levy	% Increase (-)/Decrease 2004/2005	\$ Increase (-)/Decrease 2004/2005
<b>General Fund:</b>								
County Board	\$ 1,221,204	\$ 1,190,808	\$ 1,276,050	\$ 1,221,633	\$ 1,196,224	\$ 1,261,886	5.49%	65,662
Administration	138,184	143,719	150,651	136,827	139,468	143,648	3.00%	4,180
Corporation Counsel	159,610	171,459	176,382	181,872	182,829	192,175	5.11%	9,346
Finance Department	262,073	268,916	289,747	308,494	311,647	338,060	8.48%	26,413
County Clerk	134,297	117,890	152,457	136,323	151,301	135,050	-10.74%	(16,251)
Treasurer	116,198	131,801	145,200	148,301	152,567	139,168	-8.78%	(13,399)
Computer Services	560,144	559,696	581,588	597,676	612,191	598,922	-2.17%	(13,269)
Maintenance	788,733	384,559	706,334	498,039	496,794	501,822	1.01%	5,028
Veterans Service	72,001	84,466	102,085	103,933	104,667	108,687	3.84%	4,020
Clerk of Courts	158,099	183,647	231,649	229,487	202,310	197,404	-2.42%	(4,906)
Circuit Court	122,210	114,770	108,405	126,010	139,863	145,609	4.11%	5,746
Family Court Commissioner	17,965	31,492	45,081	22,500	21,900	20,170	-7.90%	(1,730)
District Attorney	139,466	149,173	159,993	160,904	161,266	170,522	5.74%	9,256
Victim Witness	14,186	16,630	13,603	17,648	17,570	21,095	20.06%	3,525
Surveyor	109,804	169,807	177,729	86,464	87,996	191,870	118.04%	103,874
Tax Description	115,815	129,246	135,706	144,126	74,868	96,224	28.52%	21,356
Land Records	84,832	87,832	155,869	112,407	117,537	295,743	151.62%	178,206
Assessment/Tax Roll	60,700	62,500	65,625	65,972	65,765	67,782	3.07%	2,017
Land Conservation	114,507	118,885	127,972	127,515	129,041	152,290	18.02%	23,249
Zoning	244,114	244,150	369,861	264,690	263,808	289,420	9.71%	25,612
Register of Deeds	61,447	59,200	58,626	47,607	36,686	65,577	78.75%	28,891
U.W. Extension	246,290	256,550	266,204	266,847	245,550	252,680	2.90%	7,130
Sheriff	3,459,403	3,565,241	4,231,821	4,439,640	4,640,281	4,438,915	-4.34%	(201,366)
Coroner	25,324	31,902	40,762	42,891	42,615	43,290	1.58%	675
Emergency Management	56,572	55,890	60,483	63,162	60,468	62,484	3.33%	2,016
Non-Departmental Expenses	185,945	374,901	445,412	611,424	663,701	789,795	19.00%	126,094
Non-Departmental Revenues	(4,513,605)	(4,277,400)	(4,191,570)	(3,836,268)	(3,853,905)	(4,106,252)	6.55%	(252,347)
<b>Total General Fund</b>	<b>4,155,518</b>	<b>4,427,730</b>	<b>6,083,725</b>	<b>6,326,124</b>	<b>6,465,008</b>	<b>6,614,036</b>	<b>2.31%</b>	<b>138,884</b>
County Roads Fund	2,210,205	2,217,944	1,394,740	2,048,018	2,013,117	2,037,422	1.21%	24,305
Jail Assessment Fund	-	-	-	-	-	-	0.00%	-
Emergency Medical	356,314	358,294	426,364	399,683	504,249	576,651	14.36%	72,402
Health Department (Nursing)	461,908	496,936	523,156	532,150	503,273	528,137	4.94%	24,864
Social Services/Child Support	751,241	751,241	699,633	405,666	446,879	446,879	0.00%	-
Commission on Aging	93,319	108,593	114,023	105,247	98,661	100,672	2.04%	2,011
51.437 Board (Lincoln Industri	113,010	33,478	33,593	33,177	27,277	33,101	21.35%	5,824
Debt Service Funds	391,584	215,583	217,719	-	-	0	0.00%	-
Solid Waste	60,007	-	-	-	-	0	0.00%	-
Pine Crest Nursing Home	93,575	241,795	495,925	456,493	248,094	336,325	35.56%	88,231
Dog License Fund	11,400	-	-	-	-	0	0.00%	-
Forestry	-	200,000	-	-	-	0	0.00%	-
<b>Total</b>	<b>\$ 8,698,081</b>	<b>\$ 9,051,594</b>	<b>\$ 9,988,878</b>	<b>\$ 10,306,558</b>	<b>\$ 10,306,558</b>	<b>10,673,223</b>	<b>3.56%</b>	<b>366,665</b>

Lincoln County  
2005 Proposed Budget Summary  
All Funds

Grand Total

Account Description	2004 Budget Amount	2005 Budget Amount
<b>Revenues</b>		
Tax Levy	\$ 10,306,558	\$ 10,673,223
Other Taxes	1,869,500	1,906,000
Intergovernmental Revenue	9,993,671	10,227,590
Licenses and permits	185,750	173,700
Fines, Forfeits and penalties	132,680	144,910
Public charges for services	11,030,115	11,402,639
Intergovernmental Charges for Services	5,286,137	5,681,425
Miscellaneous	378,130	534,810
Undesignated Funds Applied	-	-
<b>Total Revenues</b>	<u>39,182,541</u>	<u>40,744,297</u>
<b>Fund Balance Applied</b>	1,747,839	1,777,922
<b>Other Financing Sources</b>	232,746	330,974
<b>Total Revenues/Fund Bal Appld/Other Srcs</b>	<u>\$ 41,163,126</u>	<u>\$ 42,853,193</u>
<b>Expenditures</b>		
General Government	\$ 4,075,701	\$ 4,418,352
Public Safety	5,644,797	6,048,497
Public Works	8,738,126	8,201,714
Health and Human Services	17,574,758	18,004,476
Culture and recreation	752,737	817,331
Conservation and development	1,947,224	2,174,229
Capital Outlay	712,009	1,704,808
Capital Improvement Plan	835,000	474,464
Debt Service	299,238	293,348
Contingency Fund	360,000	360,000
Transfers	-	-
<b>Total Expenditures</b>	<u>\$ 40,939,590</u>	<u>\$ 42,497,219</u>
<b>Principal Repayment</b>	-	-
<b>Other Financing Uses</b>	223,536	355,974
<b>Total Expenditures/Principal Repayment</b>	<u>\$ 41,163,126</u>	<u>\$ 42,853,193</u>

Lincoln County  
General Fund Departments  
2005 Proposed Budget Summary

General Fund Totals

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 6,302,235	\$ 6,485,408	\$ 6,465,008	\$ 6,614,036	1.98%
Other Taxes	1,872,403	1,869,500	937,810	1,906,000	1.95%
Intergovernmental	2,655,153	2,329,653	403,508	2,323,982	-0.24%
Licenses and permits	148,710	152,250	77,916	140,200	-7.91%
Fines, Forfeits and penalties	150,318	132,680	67,916	144,910	9.22%
Intergovernmental Charges for Services	81,437	64,695	15,901	81,150	25.43%
Public charges for services	736,860	685,991	195,791	663,416	-3.29%
Miscellaneous	545,395	356,270	179,614	495,260	39.01%
<b>Total Revenues</b>	<b>12,492,512</b>	<b>12,076,447</b>	<b>8,343,465</b>	<b>12,368,954</b>	<b>2.42%</b>
<b>Fund Balance Applied</b>	<b>-</b>	<b>893,143</b>	<b>-</b>	<b>719,293</b>	<b>-19.46%</b>
<b>Other Financing Sources</b>	<b>840,013</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Revenues/Fund Bal Appd/Other Srcs</b>	<b>\$ 13,332,525</b>	<b>\$ 12,969,590</b>	<b>\$ 8,343,465</b>	<b>\$ 13,088,247</b>	<b>0.91%</b>
<b>Expenditures</b>					
General Government					
Legislative	\$ 159,102	\$ 154,756	\$ 85,819	\$ 154,659	-0.06%
Judicial	955,769	998,605	458,575	1,017,109	1.85%
Legal	258,714	269,602	121,927	276,503	2.56%
General Administration	791,344	860,288	330,312	884,270	2.79%
Financial Administration	635,534	637,657	286,414	657,058	3.04%
General Buildings and Plant	577,497	626,461	234,617	659,480	5.27%
Property Records and Control	563,353	618,035	206,840	663,550	7.36%
Other Government	101,984	82,529	112,550	105,723	28.10%
Public Safety	4,315,669	4,530,625	1,850,280	4,785,183	5.62%
Public Works	49,351	43,000	-	43,000	0.00%
Health and Human Services	899,397	927,085	440,843	931,037	0.43%
Culture and recreation	812,217	758,826	374,882	817,331	7.71%
Conservation and development	764,048	848,834	326,396	860,772	1.41%
Capital Outlay	286,704	189,300	36,700	198,108	4.65%
Capital Improvement Plan	467,233	877,939	49,724	376,960	-57.06%
Debt Service	-	-	-	-	-
Contingency Fund	-	355,982	-	360,000	1.13%
Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>11,637,915</b>	<b>12,779,524</b>	<b>4,915,879</b>	<b>12,790,743</b>	<b>0.09%</b>
<b>Other Financing Uses</b>	<b>139,705</b>	<b>190,066</b>	<b>-</b>	<b>297,504</b>	<b>56.53%</b>
<b>Total Expenditures &amp; Other Finance Uses</b>	<b>\$ 11,777,620</b>	<b>\$ 12,969,590</b>	<b>\$ 4,915,879</b>	<b>\$ 13,088,247</b>	<b>0.91%</b>

Lincoln County  
General Fund Departments  
2005 Proposed Budget Summary

00 Non-Departmental - Ruth Shock

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$(3,345,336)	\$(3,194,222)	\$(3,190,204)	\$(3,316,457)	3.83%
Other Taxes	1,820,244	1,829,500	910,420	1,866,000	2.00%
Intergovernmental	1,417,982	1,408,064	32,286	1,433,648	1.82%
Licenses and permits	-	-	-	-	-
Public charges for services	213,099	242,275	298	200,100	-17.41%
Miscellaneous	336,738	184,000	111,063	309,000	67.93%
Undesignated Funds Applied**	-	-	-	-	-
<b>Total Revenues</b>	<b>442,727</b>	<b>469,617</b>	<b>(2,136,137)</b>	<b>492,291</b>	<b>4.83%</b>
<b>Fund Balance Applied</b>	<b>-</b>	<b>190,066</b>	<b>-</b>	<b>297,504</b>	<b>56.53%</b>
<b>Total Other Financing Sources</b>	<b>840,013</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Non-Departmental Revenue</b>	<b>\$ 1,282,740</b>	<b>\$ 659,683</b>	<b>\$(2,136,137)</b>	<b>\$ 789,795</b>	<b>19.72%</b>
<b>Expenditures</b>					
General Government					
Legal	\$ 3,459	\$ 5,523	\$ 1,224	\$ 4,285	-22.42%
General Administration	8,743	3,775	1,232	2,975	-21.19%
Financial	764	15,624	4,185	13,124	-16.00%
General Buildings & Plant	-	-	-	-	0.00%
Other government	101,984	82,529	112,550	105,723	28.10%
Public Safety	6,391	4,870	1,235	4,870	0.00%
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	-	-	-	-	0.00%
Contingency Fund**	-	355,982	-	360,000	1.13%
Transfer to Capital Project Fund	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>122,655</b>	<b>469,617</b>	<b>121,740</b>	<b>492,291</b>	<b>4.83%</b>
<b>Other Financing Uses</b>					
Transfer out	138,205	190,066	-	297,504	56.53%
<b>Total Expend &amp; Other Finance Uses</b>	<b>\$ 260,860</b>	<b>\$ 659,683</b>	<b>\$ 121,740</b>	<b>\$ 789,795</b>	<b>19.72%</b>

\*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

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# 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 Economic Development Corporation

Lincoln County  
 General Fund Departments  
 2005 Proposed Budget Summary

10 County Board - Robert Kunkel

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$1,246,023	\$1,196,224	\$1,196,224	\$1,261,886	5.49%
Intergovernmental Revenue	5,955	5,090	3,818	5,090	0.00%
<b>Total Revenues</b>	<b>\$1,251,978</b>	<b>\$1,201,314</b>	<b>\$1,200,042</b>	<b>\$1,266,976</b>	<b>5.47%</b>
<b>Fund Balance Applied</b>					
	-	-	-	-	0.00%
<b>Total Revenues &amp; Fund Bal Appl</b>	<b>\$1,251,978</b>	<b>\$1,201,314</b>	<b>\$1,200,042</b>	<b>\$1,266,976</b>	<b>5.47%</b>
<b>Expenditures</b>					
General Government-Legislative	\$ 159,102	\$ 154,756	\$ 85,819	\$ 154,659	-0.06%
Health & Human Services	518,417	525,310	262,295	525,310	0.00%
Culture, Recreation & Education	556,926	488,748	247,427	544,007	11.31%
Conservation & development	32,500	32,500	20,000	43,000	32.31%
<b>Total Expenditures</b>	<b>\$1,266,945</b>	<b>\$1,201,314</b>	<b>\$ 615,542</b>	<b>\$1,266,976</b>	<b>5.47%</b>

# 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.
- **Recruitment, Selection, & Orientation** – To recruit and select the best possible candidates for positions in Lincoln County

## Goals for 2005

- Assist the Finance and Insurance Committee, and the Forestry, Land, and Parks Committee in the transition to new Department Heads.
- Will begin negotiations of labor contracts in the fall of 2005 for agreements that expire on December 31, 2005.
- Work with County Board and committees on issues identified as priorities during the planning process in June 2004.
- Complete work on re-design of County web page, including standard operating procedures for departments to update the web page.

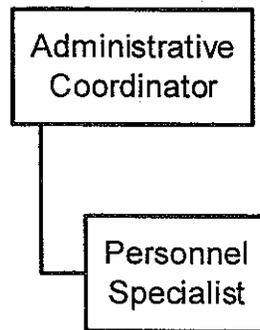
## Performance Indicators

Number of Resolutions presented to County Board  
Number of ordinances presented to County Board  
Number of contracts settled  
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  
 2005 Proposed Budget Summary

20 Administration Department - John Mulder

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 141,827	\$ 139,468	\$ 139,468	\$ 143,648	3.00%
Public Charges for Services	301	-	51	-	-
<b>Total Revenues</b>	<b>\$ 142,128</b>	<b>\$ 139,468</b>	<b>\$ 139,519</b>	<b>\$ 143,648</b>	<b>3.00%</b>
<b>Other Financing Sources</b>					
Transf from Internal Serv Fund	-	-	-	-	-
<b>Total Revenues and Other Fin Srces</b>	<b>\$ 142,128</b>	<b>\$ 139,468</b>	<b>\$ 139,519</b>	<b>\$ 143,648</b>	<b>3.00%</b>
<b>Expenditures</b>					
General Government-Gen Admin	\$ 132,578	\$ 139,468	\$ 63,780	\$ 143,648	3.00%
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 132,578</b>	<b>\$ 139,468</b>	<b>\$ 63,780</b>	<b>\$ 143,648</b>	<b>3.00%</b>

# 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.

## 2005 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.

Transition/train new assistant corporation counsel to full efficiency.

Assist Finance Committee and management with transition to new Finance Director.

Cooperate to resolve Child Support Agency audit issues.

Assist Child Support Agency in meeting and/or surpassing state performance criteria for paternity establishment, child support enforcement and child support collection.

## Performance Indicators

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

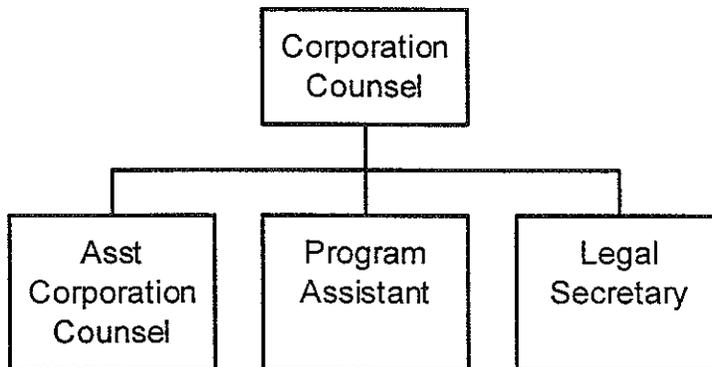
Comprehensive legal services to county government.

### 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  
 2005 Proposed Budget Summary

21 Corporation Counsel - Nancy Bergstrom

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 181,872	\$ 182,829	\$ 182,829	\$ 192,175	5.11%
Intergovernmental	80,355	81,250	15,434	80,043	-1.49%
Public Charges for Services	12	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 262,239</b>	<b>\$ 264,079</b>	<b>\$ 198,263</b>	<b>\$ 272,218</b>	<b>3.08%</b>
<b>Expenditures</b>					
General Government-Legal	\$ 255,254	\$ 264,079	\$ 120,703	\$ 272,218	3.08%
<b>Total Expenditures</b>	<b>\$ 255,254</b>	<b>\$ 264,079</b>	<b>\$ 120,703</b>	<b>\$ 272,218</b>	<b>3.08%</b>

# 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 Finance and Insurance Committee or 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 \$42.8 million for 2004.

## Goals for 2005

- With a new Finance Director assuming responsibility at the beginning of the year, it is anticipated that there will be a period of time required to assess the current operations of the department and determine areas to focus on. Suggested goals are as follows:
- Continue the process of assisting department heads in developing specialized reports as needed.
- Develop and formalize a more consistent procedure for grant reporting.
- Work with department heads and the appropriate committees to implement the recommendations made by the external auditors regarding mandatory vacations, establishing a fraud reporting system, having department heads and county board supervisors sign conflict of interest statements, and instituting compensating controls when proper segregation of duties is not feasible.

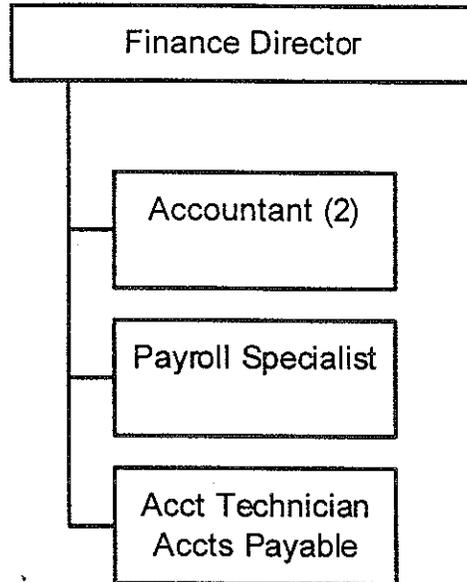
## Performance Indicators

- 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  
2005 Proposed Budget Summary

22 Finance - Ruth Shock

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 308,494	\$ 311,647	\$ 311,647	\$ 338,060	8.48%
Public Charges for Services	140	-	115	-	0.00%
<b>Total Revenues</b>	<b>\$ 308,634</b>	<b>\$ 311,647</b>	<b>\$ 311,762</b>	<b>\$ 338,060</b>	<b>8.48%</b>
<b>Expenditures</b>					
General Government-Financial Admin	\$ 304,839	\$ 311,647	\$ 141,263	\$ 338,060	8.48%
Capital Outlay	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 304,839</b>	<b>\$ 311,647</b>	<b>\$ 141,263</b>	<b>\$ 338,060</b>	<b>8.48%</b>

# 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 prepares dog tags for the cities and towns treasurers and the Humane Society. Order assessor forms for the assessors and prepare the forms for pickup by the assessors. The County Clerk's office also oversees the operation and allocation of the Courthouse postage meter. The County Clerk's office files law suits with the County insurance companies.

## 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

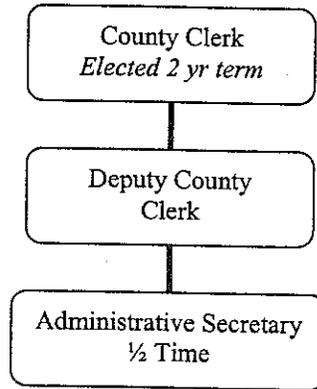
Marriage licenses issued	175
Profit from DNR A.L.I.S.	\$531.65
Temporary License Plates	312
Plat Book Sales	381
Postage Meter Usage	93,229
Work Permits	134

## 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  
2005 Proposed Budget Summary

23 County Clerk - Robert Kunkel

Account Description	2003 Actual Budget	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 140,723	\$ 151,379	\$ 151,301	\$ 135,050	-10.79%
Licenses and permits	4,399	2,850	1,981	2,700	-5.26%
Intergovernmental charges	1,253	-	779	800	0.00%
Public charges for services	397	175	106	175	0.00%
<b>Total Revenues</b>	<b>\$ 146,772</b>	<b>\$ 154,404</b>	<b>\$ 154,168</b>	<b>\$ 138,725</b>	<b>-10.15%</b>
<b>Expenditures</b>					
General Government-General Admin	\$ 137,360	\$ 154,404	\$ 74,084	\$ 138,725	-10.15%
Capital Outlay	2,098	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 139,458</b>	<b>\$ 154,404</b>	<b>\$ 74,084</b>	<b>\$ 138,725</b>	<b>-10.15%</b>

# 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 2<sup>nd</sup> 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

## 2005 Goals

The goals of the County Treasurer's Office for the year of 2005 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.

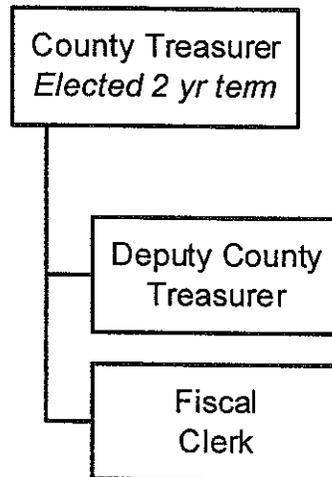
## Performance Indicators

	<u>2002</u>	<u>2003</u>
General Receipts (from departments)	3,715	3,628
Tax Receipts – 40,000 to 45,000 per year		
Interest received on investments	\$273,101	\$310,415
Interest collected on delinquent taxes	\$245,720	\$248,114
Postponed taxes	\$5,737,033	\$5,921,027
Delinquent taxes end of year	\$1,154,788	\$1,175,242

## 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  
 2005 Proposed Budget Summary

24 Treasurer - Jan Lemmer

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budger	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 148,301	\$ 152,645	\$ 152,567	\$ 139,168	-8.83%
Public Charges for Services	1,171	800	514	700	-12.50%
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 149,472</b>	<b>\$ 153,445</b>	<b>\$ 153,081</b>	<b>\$ 139,868</b>	<b>-8.85%</b>
<b>Expenditures</b>					
General Government-Financial Admin	\$ 148,875	\$ 153,445	\$ 66,300	\$ 139,868	-8.85%
<b>Total Expenditures</b>	<b>\$ 148,875</b>	<b>\$ 153,445</b>	<b>\$ 66,300</b>	<b>\$ 139,868</b>	<b>-8.85%</b>

# 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

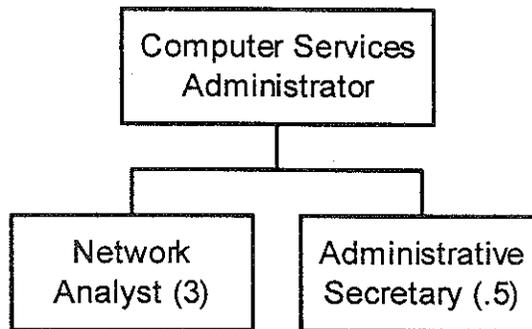
- Continue to reduce network downtime due to system failure and updates.
- Increased usage of Intranet resources, reduction in document hard copies.
- Reduce support calls regarding software applications.
- Reduce rollout time of standard office applications and service releases.
- Increase public access 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  
2005 Proposed Budget Summary

25 Computer Services - Joel Lang

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 595,590	\$ 592,641	\$ 590,691	\$ 598,922	1.06%
Intergovernmental revenue	805	-	-	-	0.00%
Intergovernmental charges	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 596,395</b>	<b>\$ 592,641</b>	<b>\$ 590,691</b>	<b>\$ 598,922</b>	<b>1.06%</b>
<b>Fund Balance Applied</b>					
	-	-	-	-	-100.00%
<b>Total Revenues and Fund Bal Applied</b>	<b>\$ 596,395</b>	<b>\$ 592,641</b>	<b>\$ 590,691</b>	<b>\$ 598,922</b>	<b>1.06%</b>
<b>Expenditures</b>					
General Government-Gen Admin	\$ 512,663	\$ 562,641	\$ 191,216	\$ 598,922	6.45%
Capital Outlay	75,746	30,000	-	-	-100.00%
Capital Improvement Plan	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 588,409</b>	<b>\$ 592,641</b>	<b>\$ 191,216</b>	<b>\$ 598,922</b>	<b>1.06%</b>

# 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.

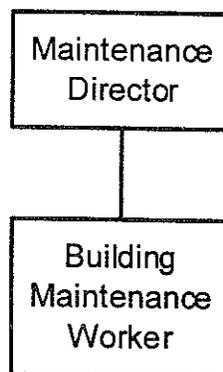
## Goals for 2005

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  
2005 Proposed Budget Summary

26 Maintenance - Joel Wendt

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 498,039	\$ 496,794	\$ 496,794	\$ 501,822	1.01%
Intergovernmental revenue	203,483	-	-	-	0.00%
Public charges for service	2,548	6,000	2,592	2,900	-51.67%
Miscellaneous Revenues	124,642	110,720	59,581	122,160	10.33%
<b>Total Revenues</b>	<b>828,713</b>	<b>613,514</b>	<b>558,967</b>	<b>626,882</b>	<b>2.18%</b>
<b>Fund Balance Applied</b>	-	140,886	-	84,558	-39.98%
<b>Total Revenues &amp; Fund Bal Applied</b>	<b>\$ 828,713</b>	<b>\$ 754,400</b>	<b>\$ 558,967</b>	<b>\$ 711,440</b>	<b>-5.69%</b>
<b>Expenditures</b>					
General Govt-Gen Buildngs/Plant	\$ 577,497	\$ 626,461	\$ 234,617	\$ 659,480	5.27%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	467,233	127,939	27,091	51,960	-59.39%
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,044,730</b>	<b>\$ 754,400</b>	<b>\$ 261,707</b>	<b>\$ 711,440</b>	<b>-5.69%</b>

\*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 2005

Update the Vetrex program and retrieve and input information from veteran's files into the Vetrex program. Obtain state and federal training.

### 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 2003. VA Benefits total \$7,568,976.00

COMPENSATION & PENSION	EDUCATION	INSURANCE & INDEMNITIES	FEDERAL HOME LOANS	MEDICAL
\$3,322,000.00	\$116,000.00	\$265,000.00	\$1,838,976.00	\$2,027,000.00

#### **STATE OF WISCONSIN:**

1. GRANTS: Paid in Calendar Year 2003
  - 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. \$57,082.00 was paid for 68 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. \$167,526.00 was loaned to 14 veterans.
  - b. HOME IMPROVEMENT LOAN PROGRAM: Maximum loan of \$25,000.00 at 5.65% interest. \$82,580.00 was loaned to 4 veterans.
  - c. PRIMARY MORTGAGE LOAN PROGRAM: \$377,675.00 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, 11 veterans, wives or widows from Lincoln County reside at King.

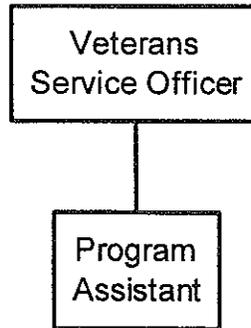
#### **LINCOLN COUNTY:**

- Approximately 1,159 letters were written in conjunction with benefits.
- Approximately 1,262 forms were completed in conjunction with benefits.
- Approximately 175 visits were made to veterans, spouses, and surviving spouses in nursing homes, private residences and hospitals regarding various benefits.

## 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  
2005 Proposed Budget Summary

27 Veterans' Services-Russell Scheu

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 107,433	\$ 104,667	\$ 104,667	\$ 108,687	3.84%
Intergovernmental	10,000	10,000	10,000	10,000	0.00%
<b>Total Revenues</b>	<b>\$ 117,433</b>	<b>\$ 114,667</b>	<b>\$ 114,667</b>	<b>\$ 118,687</b>	<b>3.51%</b>
<b>Fund Balance Applied</b>					
	-	5,909	-	6,500	10.00%
<b>Total Revenues and Fund Bal A</b>	<b>\$ 117,433</b>	<b>\$ 120,576</b>	<b>\$ 114,667</b>	<b>\$ 125,187</b>	<b>3.82%</b>
<b>Expenditures</b>					
Health and Human Service	\$ 114,183	\$ 120,576	\$ 50,812	\$ 125,187	3.82%
<b>Total Expenditures</b>	<b>\$ 114,183</b>	<b>\$ 120,576</b>	<b>\$ 50,812</b>	<b>\$ 125,187</b>	<b>3.82%</b>

# 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.

## 2005 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.
- Relocate file server to basement.
- Complete microfilm conversion.
- Integrate County and State computer systems to eliminate a county station in office.
- Clean up old warrants with Lincoln County Sheriff's Office.

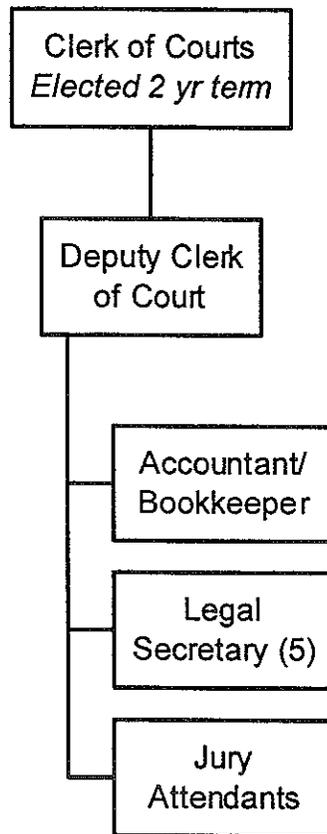
## 2004 Accomplishments

- CCAP and District Attorney PROTECT programs connected allowing shared information.
- Completed ½ of the microfilm conversion.
- Piloted jury questionnaire being completed via internet.
- Piloted electronic disposition with Department of Motor Vehicles.

## 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  
2005 Proposed Budget Summary

30 Clerk of Courts - Cindy Kimmons

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 229,487	\$ 202,388	\$ 202,310	\$ 197,404	-2.46%
Intergovernmental	88,704	89,538	44,769	88,885	-0.73%
Fines, Forfeits and penalties	123,129	115,000	61,416	130,000	13.04%
Public charges for services	72,171	68,000	28,332	68,000	0.00%
Intergovernmental charges	445	250	185	350	40.00%
Miscellaneous	726	550	-	500	-9.09%
<b>Total Revenues</b>	<b>\$ 514,663</b>	<b>\$ 475,726</b>	<b>\$ 337,012</b>	<b>\$ 485,139</b>	<b>1.98%</b>
<b>Expenditures</b>					
General Government-Judicial	\$ 450,635	\$ 475,726	\$ 211,107	\$ 485,139	1.98%
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 450,635</b>	<b>\$ 475,726</b>	<b>\$ 211,107</b>	<b>\$ 485,139</b>	<b>1.98%</b>

# 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.

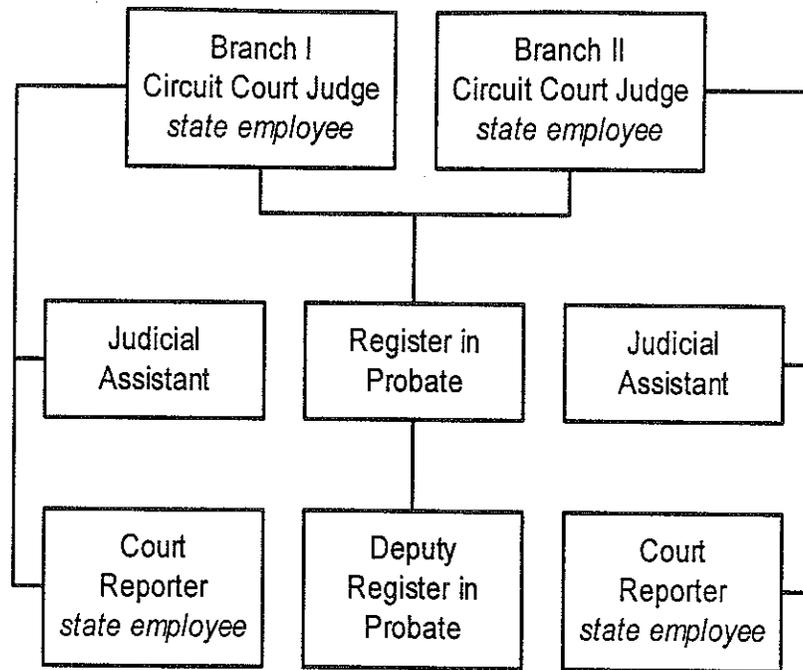
### 2005 Goals

- ◆ To have CCAP install scanning equipment and software and provide training on the same so that we may begin to electronically scan specific court documents, thus making more detailed information available to the public via the Wisconsin Circuit Court Web Site.

### 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  
 2005 Proposed Budget Summary

31 Circuit Court - Becky Byer

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 136,240	\$ 139,863	\$ 139,863	\$ 145,609	4.11%
Intergovernmental	78,314	78,708	39,354	78,326	-0.49%
Fines, Forfeits and penalties	953	1,180	820	1,410	19.49%
Public charges for services	17,018	11,781	4,942	11,856	0.64%
<b>Total Revenues</b>	<b>\$ 232,525</b>	<b>\$ 231,532</b>	<b>\$ 184,979</b>	<b>\$ 237,201</b>	<b>2.45%</b>
<b>Expenditures</b>					
General Government-Judicial	\$ 226,197	\$ 231,532	\$ 116,176	\$ 237,201	2.45%
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 226,197</b>	<b>\$ 231,532</b>	<b>\$ 116,176</b>	<b>\$ 237,201</b>	<b>2.45%</b>

Lincoln County  
 General Fund Departments  
 2005 Proposed Budget Summary

32 Family Court Commissioner

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 22,500	\$ 21,900	\$ 21,900	\$ 20,170	-7.90%
Intergovernmental	779	1,000	247	1,530	53.00%
Licenses & permits	3,480	4,000	1,985	4,000	0.00%
Public charges for services	3,135	3,000	1,660	3,200	6.67%
<b>Total Revenues</b>	<b>\$ 29,894</b>	<b>\$ 29,900</b>	<b>\$ 25,792</b>	<b>\$ 28,900</b>	<b>-3.34%</b>
<b>Expenditures</b>					
General Government-Judicial	\$ 27,908	\$ 29,900	\$ 13,736	\$ 28,900	-3.34%
<b>Total Expenditures</b>	<b>\$ 27,908</b>	<b>\$ 29,900</b>	<b>\$ 13,736</b>	<b>\$ 28,900</b>	<b>-3.34%</b>

# 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 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.

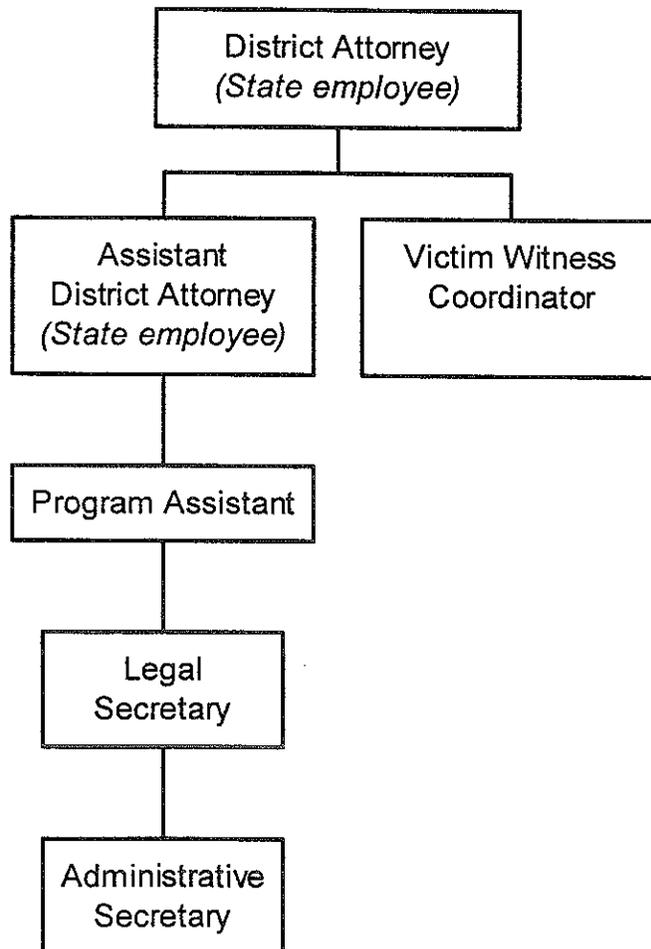
## Additional Comments

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  
2005 Proposed Budget Summary

33 District Attorney - Shawn Mutter

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Modified Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 160,904	\$ 167,358	\$ 161,266	\$ 170,522	1.89%
Public charges for services	1,423	2,300	503	1,500	-34.78%
Fines, forfeits & penalties	4,940	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 167,267</b>	<b>\$ 169,658</b>	<b>\$ 161,769</b>	<b>\$ 172,022</b>	<b>1.39%</b>
<b>Funds Applied</b>					
	-	-	-	-	0.00%
<b>Total Revenues &amp; Fund Applied</b>	<b>\$ 167,267</b>	<b>\$ 169,658</b>	<b>\$ 161,769</b>	<b>\$ 172,022</b>	<b>1.39%</b>
<b>Expenditures</b>					
General Government-Legal	\$ 158,781	\$ 169,658	\$ 77,537	\$ 172,022	1.39%
<b>Total Expenditures</b>	<b>\$ 158,781</b>	<b>\$ 169,658</b>	<b>\$ 77,537</b>	<b>\$ 172,022</b>	<b>1.39%</b>

Lincoln County  
 General Fund Departments  
 2005 Proposed Budget Summary

33 Victim/Witness - Shawn Mutter

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 17,648	\$ 17,570	\$ 17,570	\$ 21,095	20.06%
Intergovernmental	28,672	31,526	-	29,462	-6.55%
<b>Total Revenues</b>	<b>\$ 46,320</b>	<b>\$ 49,096</b>	<b>\$ 17,570</b>	<b>\$ 50,557</b>	<b>2.98%</b>
<b>Expenditures</b>					
General Government-Legal	\$ 47,802	\$ 49,096	\$ 23,079	\$ 50,557	2.98%
<b>Total Expenditures</b>	<b>\$ 47,802</b>	<b>\$ 49,096</b>	<b>\$ 23,079</b>	<b>\$ 50,557</b>	<b>2.98%</b>

# Land Information and Conservation 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 and interpreting legal descriptions.
- 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.

### 2005 Goals

- Certified Survey Map and Plat review.
- Accelerate proactive corner restoration program by re-establishing approximately 130 PLSS corners.
- Establish GPS Coordinates on approximately 300 Public Land Survey System corners in the Townships of Skanawan and Pine River 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  
2005 Proposed Budget Summary

40 Surveyor - Diane Hanson

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 86,464	\$ 89,596	\$ 87,996	\$ 191,870	114.15%
Intergovernmental revenue	37,500	-	-	-	0.00%
Public charges for services	261	450	188	400	-11.11%
Intergovernmental charges	1,140	1,400	375	1,200	-14.29%
Miscellaneous	1,855	-	-	-	-
<b>Total Revenues</b>	<b>127,220</b>	<b>91,446</b>	<b>88,559</b>	<b>193,470</b>	<b>111.57%</b>
<b>Fund Balance Applied</b>	<b>-</b>	<b>97,127</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Revenues and Fund Bal Applied</b>	<b>\$ 127,220</b>	<b>\$ 188,573</b>	<b>\$ 88,559</b>	<b>\$ 193,470</b>	<b>2.60%</b>

**Expenditures**

Gen Government-Property Rec/Cont	\$ 192,381	\$ 188,573	\$ 46,501	\$ 193,470	2.60%
Capital Outlay	10,200	-	-	-	-
Capital Improvement Plan	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 202,581</b>	<b>\$ 188,573</b>	<b>\$ 46,501</b>	<b>\$ 193,470</b>	<b>2.60%</b>

# Land Information and Conservation 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

### 2005 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  
2005 Proposed Budget Summary

40 Tax Description - Diane Hanson

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 144,126	\$ 89,176	\$ 74,868	\$ 96,224	7.90%
Public charges for services	2,993	2,000	989	2,000	0.00%
<b>Total Revenues</b>	<b>\$ 147,119</b>	<b>\$ 91,176</b>	<b>\$ 75,857</b>	<b>\$ 98,224</b>	<b>7.73%</b>
<b>Expenditures</b>					
General Government-Financial Admin	\$ 119,285	\$ 91,176	\$ 42,432	\$ 98,224	7.73%
Capital Improvement Plan	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 119,285</b>	<b>\$ 91,176</b>	<b>\$ 42,432</b>	<b>\$ 98,224</b>	<b>7.73%</b>

# Land Information and Conservation 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

- Duplication Efforts – Reduce duplication of data input by creating data standards and keeping the data only needed to link the databases.
- GIS Project Development – Develop operational methodologies and quality control standards for computerized mapping projects for the County.
- 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 to County Departments.
- 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 and viewing.
- Data maintenance – Maintain digital data layers such as the Towns of Scott, Bradley, Harrison, King, Merrill and the City of Tomahawk parcel data.

### 2005 Goals

- Apply for grants to help Land Record Modernization.
- Create parcel maps for the Towns of Schley, Skanawan and Russell.
- Complete and maintain the E911 rural address mapping project by hiring a full time position and contracting for data collection and mass error identification.
- Update Land Records modernization activities as listed in the Land Records Modernization Plan due to new grants available through Public Service Commission.
- Help maintain 40 + digital layers in GIS by hiring a summer intern.
- Create internet source of GIS and land record information per State Statute.
- Large format Scanning – Maintain and scan large format maps to make accessible to the public.

### Performance Indicators

- Number of Grants Received.
- Number of complete digital databases acquired or created and in maintenance mode.
- Amount of GIS data on the internet or accessible to the public from home or business.
- 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, CDs and DVDs created and distributed.
- Number of problems solved or identified geospatially.
- Number of times GIS has been used to cut down of the time it takes to analyze problems.

Lincoln County  
General Fund Departments  
2005 Proposed Budget Summary

40 Land Records - Diane Hanson

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 112,407	\$ 117,537	\$ 117,537	\$ 295,743	151.62%
Intergovernmental	15,004	300	300	300	0.00%
Public charges for services	74,886	45,000	24,464	37,500	-16.67%
<b>Total Revenues</b>	<b>202,297</b>	<b>162,837</b>	<b>142,301</b>	<b>333,543</b>	<b>104.83%</b>
<b>Fund Balance applied</b>	-	67,601	-	262,008	287.58%
<b>Total Revenues and Fund Bal Applied</b>	<b>\$ 202,297</b>	<b>\$ 230,438</b>	<b>\$ 142,301</b>	<b>\$ 595,551</b>	<b>158.44%</b>
<b>Expenditures</b>					
General Government-Prop Rec/Contr	\$ 153,596	\$ 201,138	\$ 60,183	\$ 234,443	16.56%
Capital Outlay	8,035	29,300	-	36,108	23.24%
Capital Improvement Plan	-	-	-	325,000	0.00%
<b>Total Expenditures</b>	<b>\$ 161,631</b>	<b>\$ 230,438</b>	<b>\$ 60,183</b>	<b>\$ 595,551</b>	<b>158.44%</b>

# Land Information and Conservation 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.

### 2005 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 - Diane Hanson

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 65,972	\$ 65,765	\$ 65,765	\$ 67,782	3.07%
<b>Total Revenues</b>	<b>\$ 65,972</b>	<b>\$ 65,765</b>	<b>\$ 65,765</b>	<b>\$ 67,782</b>	<b>3.07%</b>
<b>Expenditures</b>					
General Government-Financial Admin	\$ 61,771	\$ 65,765	\$ 32,234	\$ 67,782	3.07%
<b>Total Expenditures</b>	<b>\$ 61,771</b>	<b>\$ 65,765</b>	<b>\$ 32,234</b>	<b>\$ 67,782</b>	<b>3.07%</b>

# Land Information and Conservation 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

### 2005 Goals

- Complete rewrite of Lincoln County Land and Water Resource Management Plan in compliance with State Statutes and Wisconsin Administrative Code.
- 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.

### 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  
2005 Proposed Budget Summary

41 Land Conservation - Diane Hanson

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 128,991	\$ 129,041	\$ 129,041	\$ 152,290	18.02%
Intergovernmental	203,367	235,089	65,808	215,008	-8.54%
Public charges for services	1,129	200	746	600	200.00%
Micellaneous Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>333,487</b>	<b>364,330</b>	<b>195,595</b>	<b>367,898</b>	<b>0.98%</b>
<b>Fund Balance Applied</b>	-	4,736	-	4,654	-1.73%
<b>Total Revenues and Fund Bal Applied</b>	<b>\$ 333,487</b>	<b>\$ 369,066</b>	<b>\$ 195,595</b>	<b>\$ 372,552</b>	<b>0.94%</b>
<b>Expenditures</b>					
Conservation and Development	\$ 329,396	\$ 369,066	\$ 99,501	\$ 372,552	0.94%
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 329,396</b>	<b>\$ 369,066</b>	<b>\$ 99,501</b>	<b>\$ 372,552</b>	<b>0.94%</b>

# Planning & Zoning Department

## Mission Statement

The mission of the Planning & Zoning Department is to assist towns with creating goals for their communities relative to the way that they develop and 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 to achieve those stated goals. 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.
- Assist the County with issuance of 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.
- Assist towns with development project reviews and make recommendations on permit conditions to the towns as well as the Planning & Zoning Committee.
- Ensure proper reclamation of nonmetallic mine sites through review of reclamation plans and issuance of annual operating permits and reporting of active acreage to the Department of Natural Resources.

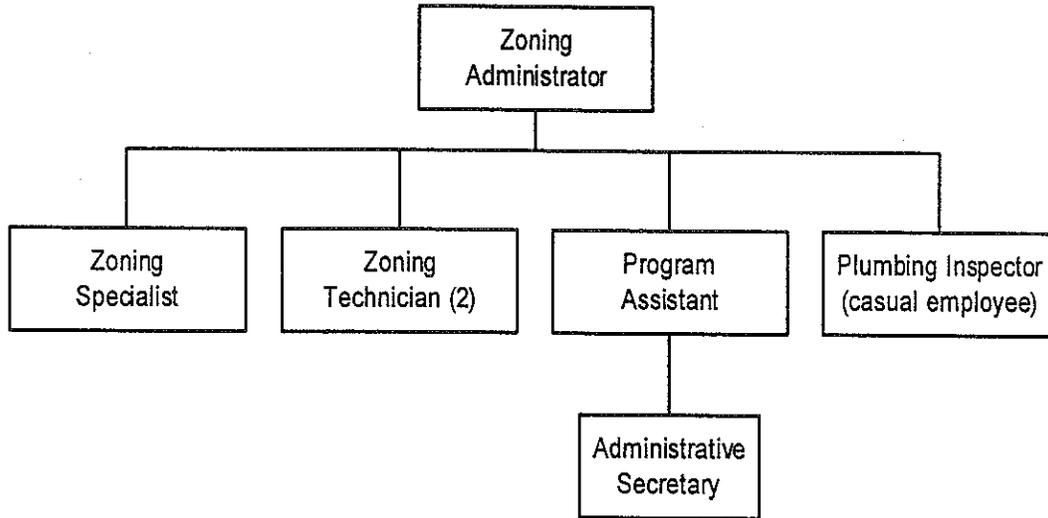
## Performance Indicators

- 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.
- Reporting of nonmetallic mining activities to the DNR on schedule and in proper format.

## 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  
2005 Proposed Budget Summary

42 Zoning - Dan Miller

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 264,690	\$ 263,808	\$ 263,808	\$ 289,420	9.71%
Intergovernmental	52,908	43,000	-	43,000	0.00%
Licenses and permits	140,830	145,400	73,950	133,500	-8.18%
Public charges for services	3,680	2,250	360	2,300	2.22%
<b>Total Revenues</b>	<b>462,108</b>	<b>454,458</b>	<b>338,118</b>	<b>468,220</b>	<b>3.03%</b>
<b>Fund Balance Applied</b>	-	47,810	-	20,000	-58.17%
<b>Total Revenues and Fund Bal Applied</b>	<b>\$ 462,108</b>	<b>\$ 502,268</b>	<b>\$ 338,118</b>	<b>\$ 488,220</b>	<b>-2.80%</b>
<b>Expenditures</b>					
Conservation & Development	\$ 402,151	\$ 447,268	\$ 206,895	\$ 445,220	-0.46%
Public Works	49,351	43,000	-	43,000	0.00%
Capital Outlay	10,519	12,000	-	-	-100.00%
Capital Improvement Plan	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 462,021</b>	<b>\$ 502,268</b>	<b>\$ 206,895</b>	<b>\$ 488,220</b>	<b>-2.80%</b>

# 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 carryout 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 1994.
- 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 recorded 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 2005

- Continue Microfilming all Real Estate, Vital Records, and Military Discharges.
- Scan Backlog of Real Estate Documents to 1990.
- Backtracking of Real Estate documents from 1994-1990.
- Further assist the Veterans Service Office with the processing of Veterans Benefits.
- Computerized Vital Statistics Program for office and public use.

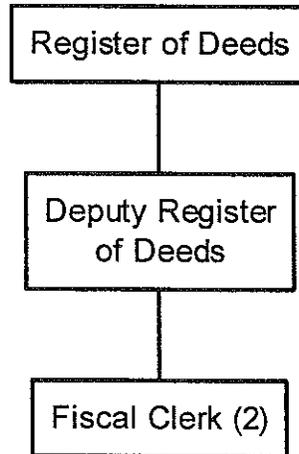
## Performance Indicators

- Number of Recorded Documents
- Number of Certified Vital Records
- Number of Recorded Plats & CSM's
- Number of Printed Documents
- CD ROM Revenues

## 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  
2005 Proposed Budget Summary

43 Register of Deeds - Jolene Callahan

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 71,318	\$ 58,264	\$ 58,186	\$ 65,577	12.55%
Other Taxes	52,160	40,000	27,391	40,000	0.00%
Intergovernmental revenue	971	-	-	-	0.00%
Public charges for services	180,790	130,060	64,777	130,060	0.00%
Miscellaneous revenue	61	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 305,300</b>	<b>\$ 228,324</b>	<b>\$ 150,353</b>	<b>\$ 235,637</b>	<b>3.20%</b>
<b>Funds Applied</b>					
	-	-	-	-	-100.00%
<b>Total Revenues &amp; Funds Applied</b>	<b>\$ 305,300</b>	<b>\$ 228,324</b>	<b>\$ 150,353</b>	<b>\$ 235,637</b>	<b>3.20%</b>
<b>Expenditures</b>					
General Government-Property Rec/Con	\$ 217,377	\$ 228,324	\$ 100,156	\$ 235,637	3.20%
Capital Outlay	19,105	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 236,481</b>	<b>\$ 228,324</b>	<b>\$ 100,156</b>	<b>\$ 235,637</b>	<b>3.20%</b>

# 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 UW-Extension Office meet educational needs of county residents wherever they live and work by:

- Identifying and responding to local needs
- Strengthening communities to meet challenges
- Helping families to thrive in a rapidly changing world
- Working with farmers to improve production efficiency while preserving natural resources
- Empowering youth through development of leadership and life skills

## 2004 - 2006 Programming Priorities

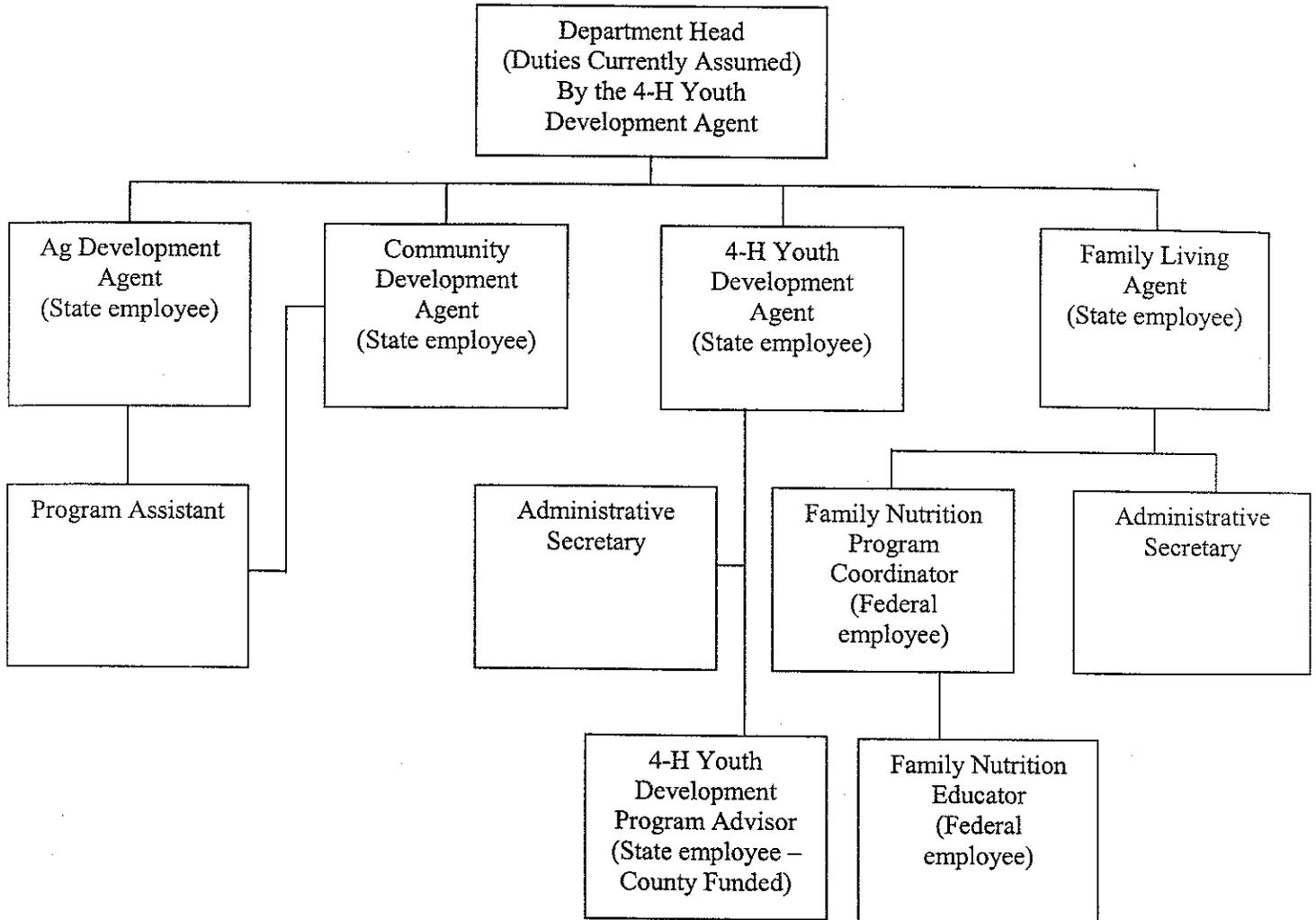
Based on input from a number of different survey techniques conducted the faculty and staff of the Lincoln County UW-Extension Office will address the following educational program priorities:

- Building community capacity for meeting the needs of families.
- Developing positive youth opportunities through community collaborations.
- Economic development appropriate for the county's resources and character.
- Provide programs that empower youth and build leadership capabilities of youth and adults.

## Employment

Positions	PT	FT	FTE	Total Employed
Program Assistant		1	1	1
Administrative Secretary		2	2	2
<b>Totals</b>		<b>3</b>	<b>3</b>	<b>3</b>

## Organizational Chart



Lincoln County  
General Fund Departments  
2005 Proposed Budget Summary

44 U.W. Extension - Debbie Moellendorf

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 266,847	\$ 245,550	\$ 245,550	\$ 252,680	2.90%
Intergovernmental Revenues	5,621	9,945	7,429	7,500	-24.59%
Public Charges for Services	1,086	1,000	738	225	-77.50%
Intergovernmental Charges	220	-	-	-	
Miscellaneous revenue	825	-	2,195	-	
<b>Total Revenues</b>	<b>274,599</b>	<b>256,495</b>	<b>255,912</b>	<b>260,405</b>	<b>1.52%</b>
<b>Fund Balance Applied</b>	<b>-</b>	<b>13,583</b>	<b>-</b>	<b>12,919</b>	<b>-4.89%</b>
<b>Total Revenues and Fund Bal Applied</b>	<b>\$ 274,599</b>	<b>\$ 270,078</b>	<b>\$ 255,912</b>	<b>\$ 273,324</b>	<b>1.20%</b>
<b>Expenditures</b>					
Culture, Recreation, & Education-Educ	\$ 255,291	\$ 270,078	\$ 127,455	\$ 273,324	1.20%
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 255,291</b>	<b>\$ 270,078</b>	<b>\$ 127,455</b>	<b>\$ 273,324</b>	<b>1.20%</b>

# 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 an environment in which they may feel safe and secure.

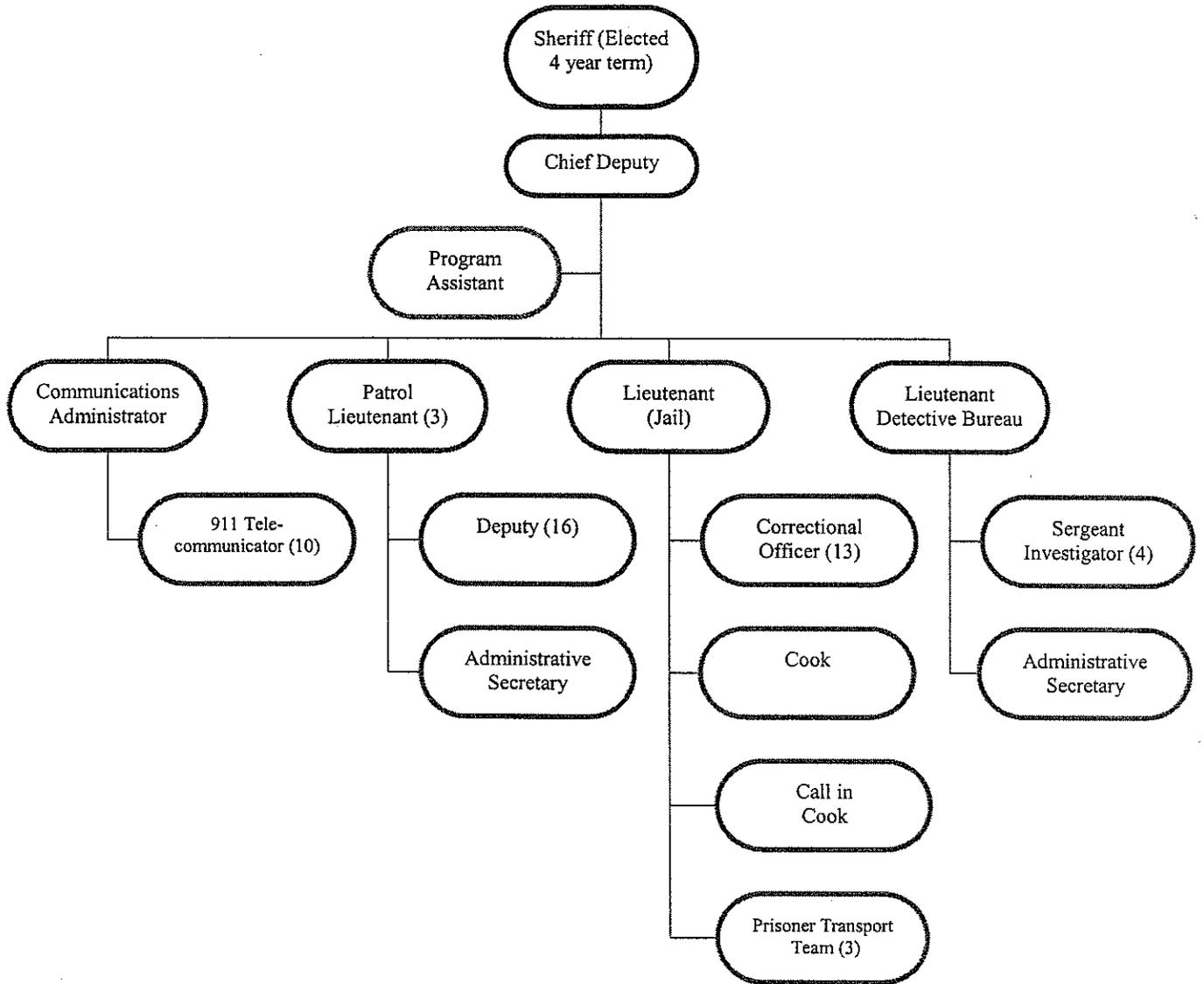
In pursuit of this mission members of the Lincoln County Sheriff's Department will:

- 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 Employed
Sheriff		1	1	1
Chief Deputy		1	1	1
Lieutenant/Jail Administrator		1	1	1
Lieutenant/Detective Bureau		1	1	1
Lieutenant/Patrol		3	3	3
Communications Administrator		1	1	1
Sergeant Investigator		4	4	4
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			1
Prisoner Transport Team	3			3
Totals	4	55	55	59

# Organizational Chart



Lincoln County  
General Fund Departments  
2005 Proposed Budget Summary

50 Sheriff - Tom Koth

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 4,462,971	\$ 4,640,359	\$ 4,640,281	\$ 4,438,915	-4.34%
Intergovernmental	48,115	50,300	7,490	50,300	0.00%
Licenses and permits	-	-	-	-	-
Fines, Forfeits and Penalties	21,297	16,500	5,681	13,500	-18.18%
Public charges for services	155,489	164,400	61,674	194,500	18.31%
Intergovernmental Charges for Services	78,380	63,045	14,563	78,800	24.99%
Miscellaneous	80,223	61,000	6,775	63,600	4.26%
<b>Total Revenues</b>	<b>4,846,475</b>	<b>4,995,604</b>	<b>4,736,464</b>	<b>4,839,615</b>	<b>-3.12%</b>
<b>Fund Balance Applied</b>	-	312,428	-	15,000	-95.20%
<b>Transfer in from Jail Assessmnt</b>	-	-	-	-	-
<b>Total Revenues, Fund Bal and Transfer</b>	<b>\$ 4,846,475</b>	<b>\$ 5,308,032</b>	<b>\$ 4,736,464</b>	<b>\$ 4,854,615</b>	<b>-8.54%</b>
<b>Expenditures</b>					
Public Safety-Law Enforcement	\$ 4,144,909	\$ 4,440,032	\$ 1,812,326	\$ 4,692,615	5.69%
Capital Outlay	139,629	118,000	36,700	162,000	37.29%
Capital Improvement Plan	-	750,000	22,633	-	-
<b>Total Expenditures</b>	<b>4,284,538</b>	<b>\$ 5,308,032</b>	<b>\$ 1,871,659</b>	<b>\$ 4,854,615</b>	<b>-8.54%</b>
<b>Other Financing Uses</b>	1,500	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 4,286,038</b>	<b>\$ 5,308,032</b>	<b>\$ 1,871,659</b>	<b>\$ 4,854,615</b>	<b>-8.54%</b>

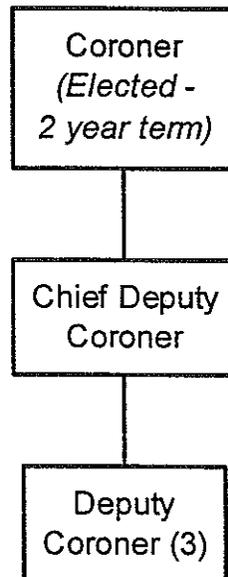
# Coroner

## 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  
 2005 Proposed Budget Summary

51 Coroner - Dave Haskins

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 45,542	\$ 42,693	\$ 42,615	\$ 43,290	1.40%
<b>Total Revenues</b>	<b>\$ 45,542</b>	<b>\$ 42,693</b>	<b>\$ 42,615</b>	<b>\$ 43,290</b>	<b>1.40%</b>
<b>Expenditures</b>					
General Government-Judicial	\$ 44,446	\$ 42,693	\$ 16,940	\$ 43,290	1.40%
<b>Total Expenditures</b>	<b>\$ 44,446</b>	<b>\$ 42,693</b>	<b>\$ 16,940</b>	<b>\$ 43,290</b>	<b>1.40%</b>

# 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, act of terrorism, or homeland security issue an emergency will have a number of consistent components, regardless of the nature of the initial threat. Lincoln County is preparing to respond to all hazards because we emphasize the four key elements of the emergency management cycle: Mitigation, Preparedness, Response and Recovery.

## Services Provided

- Emergency Planning and Preparedness
- Highway/Traffic Safety
- Workers Compensation Reporting
- Safety/Loss Control/Risk Management
- E911 Network Administration
- Rural Addressing & Road Naming Coordination
- Hazardous Materials Response Planning
- Terrorism/WMD/Homeland Security Planning/Preparedness

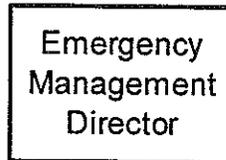
## 2005 Goals

- Continue to provide guidance and assistance to community emergency response agencies with the development and updating of all hazards agency emergency response plans.
- Work with the County Address Coordinator and others to ensure a seamless transition regarding 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.
- Work with the sheriff's department and others to ensure a seamless transition regarding the new county communications division.
- 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  
2005 Proposed Budget Summary

52 Emergency Management - Brian Sladek

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 63,162	\$ 60,468	\$ 60,468	\$ 62,484	3.33%
Intergovernmental revenue	133,539	25,255	109,481	25,214	-0.16%
Miscellaneous	325	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 197,026</b>	<b>\$ 85,723</b>	<b>\$ 169,949</b>	<b>\$ 87,698</b>	<b>2.30%</b>
<b>Expenditures</b>					
Public Safety-Other	\$ 164,370	\$ 85,723	\$ 36,719	\$ 87,698	2.30%
Capital Outlay	21,372	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 185,742</b>	<b>\$ 85,723</b>	<b>\$ 36,719</b>	<b>\$ 87,698</b>	<b>2.30%</b>

Lincoln County  
General Fund Departments  
2005 Proposed Budget Summary

60 Child Support - Dave Haka

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	243,079	260,588	67,091	255,676	-1.88%
Public Charges	5,129	6,300	2,741	7,400	17.46%
<b>Total Revenues</b>	<b>248,208</b>	<b>266,888</b>	<b>69,832</b>	<b>263,076</b>	<b>-1.43%</b>
<b>Fund Balance Applied</b>	<b>-</b>	<b>12,997</b>	<b>-</b>	<b>16,150</b>	<b>24.26%</b>
<b>Total Revenues &amp; Fund Balance Applied</b>	<b>\$ 248,208</b>	<b>\$ 279,885</b>	<b>\$ 69,832</b>	<b>\$ 279,226</b>	<b>-0.24%</b>
<b>Expenditures</b>					
Health and Human Services	\$ 265,483	\$ 279,885	\$ 126,422	\$ 279,226	-0.24%
<b>Total Expenditures</b>	<b>\$ 265,483</b>	<b>\$ 279,885</b>	<b>\$ 126,422</b>	<b>\$ 279,226</b>	<b>-0.24%</b>

Lincoln County  
Special Revenue Funds  
2005 Proposed Budget Summary

0020 County Roads Fund - Randy Scholz

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 2,048,018	\$ 2,013,117	\$ 2,013,117	\$ 2,037,422	1.21%
Intergovernmental	1,096,968	971,798	451,649	984,298	1.29%
<b>Total Revenues</b>	<b>\$ 3,144,986</b>	<b>\$ 2,984,915</b>	<b>\$ 2,464,766</b>	<b>\$ 3,021,720</b>	<b>1.23%</b>
<b>Other Financing Sources</b>					
		(45,441)	-	-	
<b>Fund Balance applied</b>	-	169,461	169,461	233,480	37.78%
<b>Total Revenues and Fund Bal Applied</b>	<b>\$ 3,144,986</b>	<b>\$ 3,108,935</b>	<b>\$ 2,634,227</b>	<b>\$ 3,255,200</b>	<b>4.70%</b>
<b>Expenditures</b>					
Public Works	\$ 3,314,630	\$ 3,108,935	\$ 1,137,886	\$ 3,255,200	4.70%
<b>Total Expenditures</b>	<b>\$ 3,314,630</b>	<b>\$ 3,108,935</b>	<b>\$ 1,137,886</b>	<b>\$ 3,255,200</b>	<b>4.70%</b>

# 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.
- Work on having claims paid within 60 days from date of service.

## Performance Indicators

	Merrill		Tomahawk	
	2002	2003	2002	2003
Calls	1146	1051	765	655
Charges	\$464,819.13	\$435,475.79	\$337,923.16	\$283,129.73
Receipts	\$327,409.56	\$300,847.95	\$240,012.46	\$201,097.75

Lincoln County  
Special Revenue Funds  
2005 Proposed Budget Summary

0022 Emergency Medical Service - Robert Kunkel

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 423,572	\$ 489,941	\$ 504,249	\$ 576,651	17.70%
Intergovernmental	59,585	8,600	7,693	8,600	0.00%
Public charges for services	481,617	584,927	264,084	663,067	13.36%
Intergovernmental charges for services	12,340	12,734	-	14,996	17.76%
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>977,115</b>	<b>1,096,202</b>	<b>776,026</b>	<b>1,263,314</b>	<b>15.24%</b>
Transfer from General Fund	-	-	-	97,504	0.00%
Fund Balance Applied	48,205	-	-	-	0.00%
<b>Total Revenues &amp; Fund Balance Appl</b>	<b>\$ 1,025,320</b>	<b>\$ 1,096,202</b>	<b>\$ 776,026</b>	<b>\$ 1,360,818</b>	<b>24.14%</b>
<b>Expenditures</b>					
Public Safety	\$ 1,056,679	\$ 1,096,202	\$ 529,929	\$ 1,263,314	15.24%
Capital Improvement Plan	2,098	-	-	97,504	0.00%
<b>Total Expenditures</b>	<b>\$ 1,058,777</b>	<b>\$ 1,096,202</b>	<b>\$ 529,929</b>	<b>\$ 1,360,818</b>	<b>24.14%</b>

# 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  
Public Health Preparedness

### 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.
- To initiate and maintain public health preparedness.

## Performance Indicators

Number of admissions and visits to individuals and families.

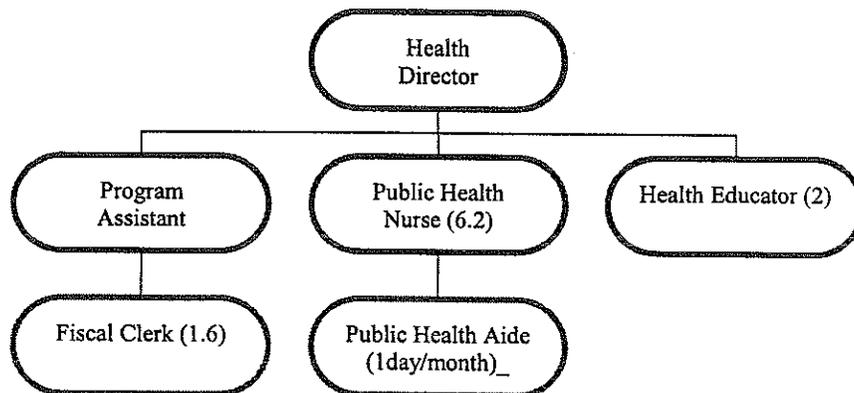
Number of students seen by nurse.

- 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 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
- Public Health 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
Health Educator		2	2	2
Program Assistant		1	1	1
Fiscal Clerk	.6	1	1.6	2
Public Health Aide (1 day/month)	.044		.044	1
<b>Totals</b>	<b>2.844</b>	<b>9</b>	<b>11.844</b>	<b>14</b>

## Organizational Chart



Lincoln County  
Special Revenue Funds  
2005 Proposed Budget Summary

0023 Health - Greta Rusch

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 532,150	\$ 503,273	\$ 503,273	\$ 528,137	4.94%
Intergovernmental	98,802	102,571	50,605	101,776	-0.78%
Public Charges for Services	32,629	19,200	4,379	18,900	-1.56%
Licenses and permits	2,227	1,500	1,402	1,500	0.00%
Intergovernmental charges for services	134,078	131,100	49,528	129,800	-0.99%
Miscellaneous revenue	1,170	-	-	-	0.00%
<b>Total Revenues</b>	<b>801,056</b>	<b>757,644</b>	<b>609,187</b>	<b>780,113</b>	<b>2.97%</b>
<b>Fund Balance Applied</b>	<b>-</b>	<b>23,507</b>	<b>-</b>	<b>20,000</b>	<b>-14.92%</b>
<b>Total Revenues &amp; Fund Balance Appl</b>	<b>\$ 801,056</b>	<b>\$ 781,151</b>	<b>\$ 609,187</b>	<b>\$ 800,113</b>	<b>2.43%</b>
<b>Expenditures</b>					
Health and Human Services	\$ 736,025	\$ 781,151	\$ 326,070	\$ 800,113	2.43%
Capital Outlay	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>736,025</b>	<b>781,151</b>	<b>326,070</b>	<b>800,113</b>	<b>2.43%</b>
<b>Other Financing Uses</b>					
Transfer to General Fund	110,571	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 846,596</b>	<b>\$ 781,151</b>	<b>\$ 326,070</b>	<b>\$ 800,113</b>	<b>2.43%</b>

# 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

## 2005 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 2005.

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 2005 to ensure 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.
5. With the Federal Audit of Wisconsin's Child Welfare System now complete, it is the department's objective in 2005 to achieve the State's Program Enhancement Plan (PEP) goals at the local level.
6. In collaboration with the County's Human Services Work Group, continue to pursue the implementation of a county-wide 211 System to further improve the accessibility of services to residents in Lincoln County.

### Performance Indicators

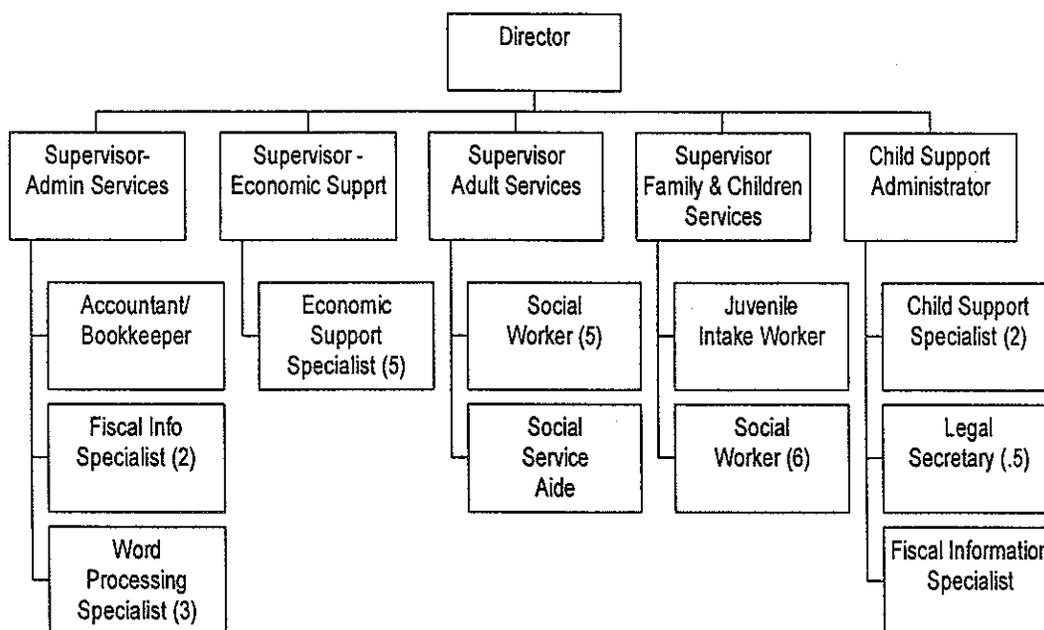
- In year 2005 the Department will continue to provide financial, supportive and social services to the residents of Lincoln County.
- Meet and/or surpass established state performance expectations for Economic Support services provided through the Lincoln County Department of Social Services.
- Meet and/or surpass state performance criteria for paternity establishment, child support collection, and child support enforcement.
- 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.
- Implementation of a county-wide 211 System during year 2005.

## 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
<b>Totals</b>	<b>.5</b>	<b>33</b>	<b>33.5</b>	<b>34</b>

\*Legal Secretary is shared with Corporation Counsel Office.

## Organizational Chart



Lincoln County  
Special Revenue Funds  
2005 Proposed Budget Summary

0024 Social Services - David Chapleau

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 405,666	\$ 446,879	\$ 446,879	\$ 446,879	0.00%
Intergovernmental	2,826,500	2,517,122	1,349,929	2,721,722	8.13%
Public Charges for Service	16,770	-	15,458	-	-
Miscellaneous revenue	827	-	517	-	-
<b>Total Revenues</b>	<b>3,249,763</b>	<b>2,964,001</b>	<b>1,812,783</b>	<b>3,168,601</b>	<b>6.90%</b>
<b>Fund Balance Applied</b>	-	79,399	-	11,349	-85.71%
<b>Total Revenues &amp; Fund Bal Applied</b>	<b>\$ 3,249,763</b>	<b>\$ 3,043,400</b>	<b>\$ 1,812,783</b>	<b>\$ 3,179,950</b>	<b>4.49%</b>
<b>Expenditures</b>					
Health and Human Services	\$ 3,113,991	\$ 3,037,400	\$ 1,383,452	\$ 3,173,950	4.50%
Capital Outlay	2,124	6,000	-	6,000	0.00%
<b>Total Expenditures</b>	<b>\$ 3,116,115</b>	<b>\$ 3,043,400</b>	<b>\$ 1,383,452</b>	<b>\$ 3,179,950</b>	<b>4.49%</b>
<b>Other Financing Uses</b>					
Transfer to General Fund	430,288	-	-	-	-
<b>Total Expenditures &amp; Other Fin Uses</b>	<b>\$ 3,546,403</b>	<b>\$ 3,043,400</b>	<b>\$ 1,383,452</b>	<b>\$ 3,179,950</b>	<b>4.49%</b>

# 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, 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 2005

- 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 2004 due to computer software problems.
- To exceed a 90% satisfaction level with service via customer surveys – We achieved a 93% satisfaction level for services surveyed in 2004 and 96.5% in 2003.
- To improve nutritional scores of home-delivered meal recipients identified as at high-risk –

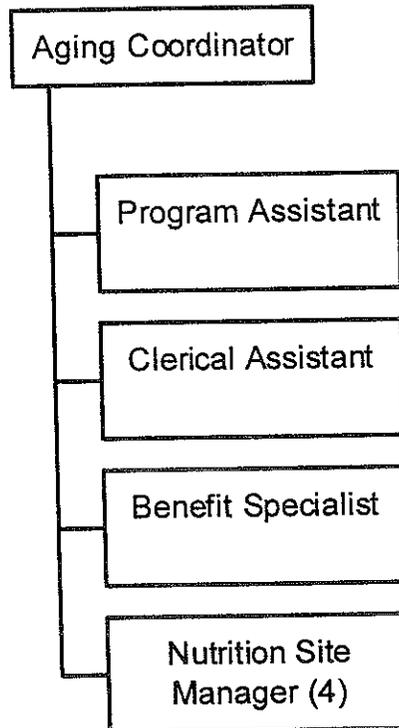
This program will be implemented in 2005.

- 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 2004.
- To increase the annual fiscal impact to clients of the Benefit Specialist assistance by 10%.
- 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		1	1	1
Meal Site Manager	.5 (4)		2	4
Totals	2.75	4	6	8

### Organizational Chart



Lincoln County  
Special Revenue Funds  
2005 Proposed Budget Summary

0025 Commission on Aging - Donna Winker

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 105,247	\$ 98,661	\$ 98,661	\$ 100,672	2.04%
Intergovernmental	338,766	340,306	120,735	350,733	3.06%
Public charges for services	139,832	142,600	64,430	146,350	2.63%
Intergovernmental charges for services	13,060	2,260	3,089	2,260	0.00%
Miscellaneous	13,831	4,500	9,929	4,000	-11.11%
<b>Total Revenues</b>	<b>610,736</b>	<b>588,327</b>	<b>296,844</b>	<b>604,015</b>	<b>2.67%</b>
<b>Fund Balance Applied</b>	-	17,063	-	-	-100.00%
<b>Total Revenues and Fund Bal Applied</b>	<b>\$ 610,736</b>	<b>\$ 605,390</b>	<b>\$ 296,844</b>	<b>\$ 604,015</b>	<b>-0.23%</b>
<b>Expenditures</b>					
Health and Human Services	\$ 589,551	\$ 605,390	\$ 284,858	\$ 604,015	-0.23%
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 589,551</b>	<b>\$ 605,390</b>	<b>\$ 284,858</b>	<b>\$ 604,015</b>	<b>-0.23%</b>

# 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 (Non-Medical)	

- **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. Lincoln County 51.437 Services is also the contact agency for the new Children’s Waiver Program. This program provides services to children with physical disabilities, developmental disabilities and mental health problems.

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.

**Children’s respite program** – The children’s respite program was established in 2004, with the cooperation of the Merrill Area Public School System. This program is very beneficial to the parent’s health and wellness by providing an opportunity to have a responsible caring person provide care for their child.

**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

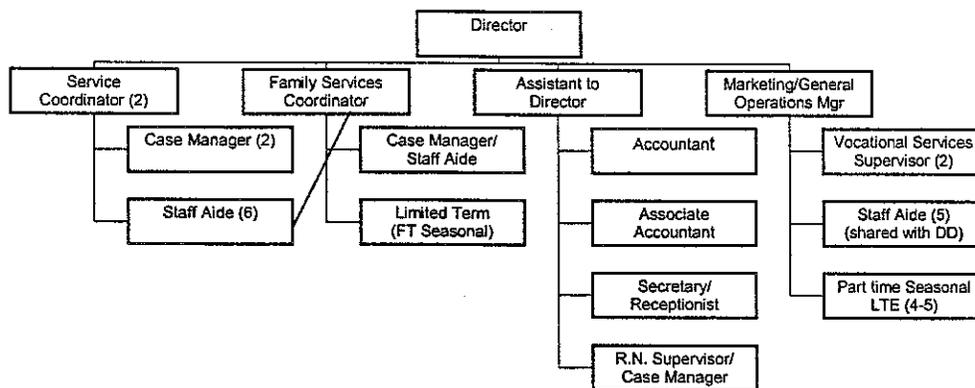
### D.D. Board Goals

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. Monitor fiscal responsibility of Lincoln County developmentally disabled residents in ICF-MR's and nursing homes.
5. Monitor client numbers and case management activity levels.
6. No waiting list.
7. Monitor successful relocation of Northern Wisconsin Center residents.
8. Develop a waiting list policy.
9. Review aging/D.D. issues from other counties.
10. Monitor system redesign recommendations.
11. Create a respite program for at-risk families with children with autism, in Lincoln County.
12. Monitor collaboration with MAPS re: Early Head Start Grant Writing Group.
13. Continue with satisfaction surveys to companies/businesses we contract with.
14. Develop sub-contracts without deadlines.
15. One client with solid successful community placement.
16. Minimize loss ratios at AmericInn.

## 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/Case Manager	.72		.72	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
<b>Totals</b>	<b>3.36</b>	<b>21</b>	<b>25.25</b>	<b>26</b>

## Organizational Chart



Lincoln County  
Special Revenue Funds  
2005 Proposed Budget Summary

0026 Developmental Disabilities/Lincoln Industries - Terry Schmidt

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 33,177	\$ 27,277	\$ 13,638	\$ 33,101	21.35%
Intergovernmental Revenue	2,748,917	3,563,835	810,748	3,518,103	-1.28%
Public Charges for Service	345,371	356,120	91,558	347,501	-2.42%
Intergovernmental charges	3,236	-	-	-	-
Miscellaneous	2	10	-	-	-100.00%
<b>Total Revenues</b>	<b>3,130,703</b>	<b>3,947,242</b>	<b>915,944</b>	<b>3,898,705</b>	<b>-1.23%</b>
<b>Fund Balance Applied</b>	<b>-</b>	<b>12,409</b>	<b>-</b>	<b>66,096</b>	<b>432.65%</b>
<b>Total Revenues &amp; Fund Bal Appl</b>	<b>\$ 3,130,703</b>	<b>\$ 3,959,651</b>	<b>\$ 915,944</b>	<b>\$ 3,964,801</b>	<b>0.13%</b>
<b>Expenditures</b>					
Health and Human Services	\$ 3,151,008	\$ 3,926,181	\$ 1,489,792	\$ 3,931,331	0.13%
Capital Outlay	165,609	-	6,103	-	-
<b>Total Expenditures</b>	<b>3,316,617</b>	<b>3,926,181</b>	<b>1,495,895</b>	<b>3,931,331</b>	<b>0.13%</b>
<b>Other Financing Uses</b>					
Transfer Out	125,669	33,470	16,735	33,470	0.00%
<b>Total Expend &amp; Other Financing</b>	<b>\$ 3,442,286</b>	<b>\$ 3,959,651</b>	<b>\$ 1,512,630</b>	<b>\$ 3,964,801</b>	<b>0.13%</b>

Lincoln County  
Debt Service Funds  
2005 Proposed Budget Summary

0030 Debt Service - Ruth Shock

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental chrgs for serv	111,795	179,630	81,898	185,690	3.37%
Miscellaneous Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>111,795</b>	<b>179,630</b>	<b>81,898</b>	<b>185,690</b>	<b>3.37%</b>
<b>Fund Balance Applied</b>					
	-	86,138	-	74,188	-13.87%
<b>Total Transf in from Other Funds</b>	<b>84,748</b>	<b>33,470</b>	<b>19,059</b>	<b>33,470</b>	<b>0.00%</b>
<b>Total Rev/Transfers/Fund Bal App</b>	<b>\$ 196,542</b>	<b>\$ 299,238</b>	<b>\$ 100,957</b>	<b>\$ 293,348</b>	<b>-1.97%</b>
<b>Expenditures</b>					
Debt service	\$ 265,768	\$ 299,238	\$ 265,768	\$ 293,348	-1.97%
<b>Total Expenditures</b>	<b>\$ 265,768</b>	<b>\$ 299,238</b>	<b>\$ 265,768</b>	<b>\$ 293,348</b>	<b>-1.97%</b>

LINCOLN COUNTY  
DEBT SCHEDULE  
FOR THE YEAR 2005

ISSUE	BALANCE 1/1/05	PAYMENTS	ADDITIONS	BALANCE 12/31/05	2006	2007	2008	2009	2010	2011- 2015	2016- 2020	TOTAL
<b>FUNDED THROUGH REIMBURSEMENTS</b>												
TAXABLE G.O. REFUNDING BONDS, 3/15/04												
30024758.531081	P 2,400,000.00	40,000.00		2,360,000.00	115,000.00	120,000.00	125,000.00	130,000.00	135,000.00	760,000.00	975,000.00	2,360,000.00
30024758.531080	I 1,215,907.00	186,408.00		1,029,499.00	108,059.00	105,185.00	101,561.00	97,160.00	92,312.00	366,552.00	158,670.00	1,029,499.00
STF #9009					28,302.00	29,929.00	31,645.00					89,876.00
30015658.531081	P 116,639.00	26,763.00		89,876.00	5,167.00	3,540.00	1,824.00					10,531.00
30015658.531080	I 17,238.00	6,707.00		10,531.00								
TOTAL REIMBURSEMENT PRINC	2,516,639.00	66,763.00	0.00	2,449,876.00	143,302.00	149,929.00	156,645.00	130,000.00	135,000.00	760,000.00	975,000.00	2,449,876.00
TOTAL REIMBURSEMENT INT	1,233,145.00	193,115.00	0.00	1,040,030.00	113,226.00	108,725.00	103,385.00	97,160.00	92,312.00	366,552.00	158,670.00	1,040,030.00
TOTAL REIMBURSEMENT	3,749,784.00	259,878.00	0.00	3,489,906.00	256,528.00	258,654.00	260,030.00	227,160.00	227,312.00	1,126,552.00	1,133,670.00	3,489,906.00
<b>FUNDED THROUGH PINECREST</b>												
G.O. REFUNDING BONDS												
4/1/00												
(REFUNDS BAN 12/1/99)												
61000000.223000	P 4,090,000.00	285,000.00		3,805,000.00	300,000.00	315,000.00	330,000.00	350,000.00	365,000.00			3,805,000.00
610000054.481100	I 1,417,328.00	214,930.00		1,202,398.00	200,680.00	185,530.00	169,465.00	152,470.00	134,270.00			1,202,398.00
TOTAL COUNTY PRINCIPAL	6,606,639.00	351,763.00	0.00	6,254,876.00	443,302.00	464,929.00	486,645.00	480,000.00	500,000.00			6,254,876.00
TOTAL COUNTY INTEREST	2,650,473.00	408,045.00	0.00	2,242,428.00	313,906.00	294,255.00	272,650.00	249,630.00	226,582.00			2,242,428.00
<b>CAPITAL LEASES</b>												
PITNEY BOWES POSTAGE MACHINE												
10000051.531081	P 12,166.00	3,771.00		8,395.00	3,936.00	4,109.00	350.00					8,395.00
10000051.531080	I 858.00	453.00		405.00	288.00	115.00	2.00					405.00
TOTAL LEASE PAYMENT	13,024.00	4,224.00	0.00	8,800.00	4,224.00	4,224.00	352.00					8,800.00

## 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, 2004, this is computed as follows:

Equalized valuation (2003) as certified by Wisconsin Department of Revenue	\$	1,949,135,300
Legal Debt Percentage Allowed		5%
Legal Debt Limit	\$	97,456,765
General Obligation Debt Outstanding		6,606,639
Unused Margin of Indebtedness	\$	90,850,126
Percent of Legal Debt Incurred		6.8%
Percent of Legal Debt Available		93.2%

Lincoln County  
Trust Fund  
2005 Proposed Budget Summary

0050 Dog License Fund - Ruth Shock

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	32,527	32,000	27,707	32,000	0.00%
<b>Total Revenues</b>	<b>32,527</b>	<b>32,000</b>	<b>27,707</b>	<b>32,000</b>	<b>0.00%</b>
<b>Fund Balance Applied</b>					
	-	32,000	-	-	-100.00%
<b>Total Revenues &amp; Fund Bal Applied</b>	<b>\$ 32,527</b>	<b>\$ 64,000</b>	<b>\$ 27,707</b>	<b>\$ 32,000</b>	<b>-50.00%</b>
<b>Expenditures</b>					
Health and Human Services	\$ 32,527	\$ 64,000	\$ 138	\$ 32,000	-50.00%
<b>Total Expenditures</b>	<b>\$ 32,527</b>	<b>\$ 64,000</b>	<b>\$ 138</b>	<b>\$ 32,000</b>	<b>-50.00%</b>

# Solid Waste

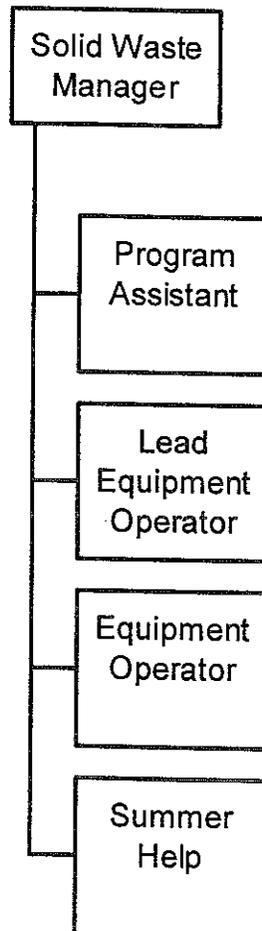
## Mission Statement

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
Summer Help	.25		.25	1
Totals	.25	4	4.25	5

## Organizational Chart



Lincoln County  
Proprietary Funds  
2005 Proposed Budget Summary

0060 Solid Waste - Robert Reichelt

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	-	-	-	-	-
Public charges for services	685,973	525,200	344,649	600,200	14.28%
Intergovernmental chrgs for services	187,915	100,900	77,025	100,900	0.00%
Miscellaneous	17,389	12,300	11,333	27,000	119.51%
<b>Total Revenues</b>	<b>891,277</b>	<b>638,400</b>	<b>433,007</b>	<b>728,100</b>	<b>14.05%</b>
<b>Transfer from Debt Service Funds</b>					
Fund Balance Applied	-	559,394	-	530,348	-5.19%
<b>Total Rev/Transfers/Fund Bal App</b>	<b>\$ 891,277</b>	<b>\$ 1,197,794</b>	<b>\$ 433,007</b>	<b>\$ 1,258,448</b>	<b>5.06%</b>
<b>Expenditures</b>					
Public Works	\$ 304,054	\$ 1,197,794	\$ 222,990	\$ 1,233,448	2.98%
<b>Total Expenditures</b>	<b>304,054</b>	<b>1,197,794</b>	<b>222,990</b>	<b>1,233,448</b>	<b>2.98%</b>
<b>Other Financing Uses</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>
<b>Total Expenditures &amp; Other Fin Uses</b>	<b>\$ 354,054</b>	<b>\$ 1,197,794</b>	<b>\$ 222,990</b>	<b>\$ 1,258,448</b>	<b>5.06%</b>

# Pine Crest Nursing Home

## Mission Statement

“Quality Care Through Team Effort”

## Philosophy

We believe that we must accept the residents 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.

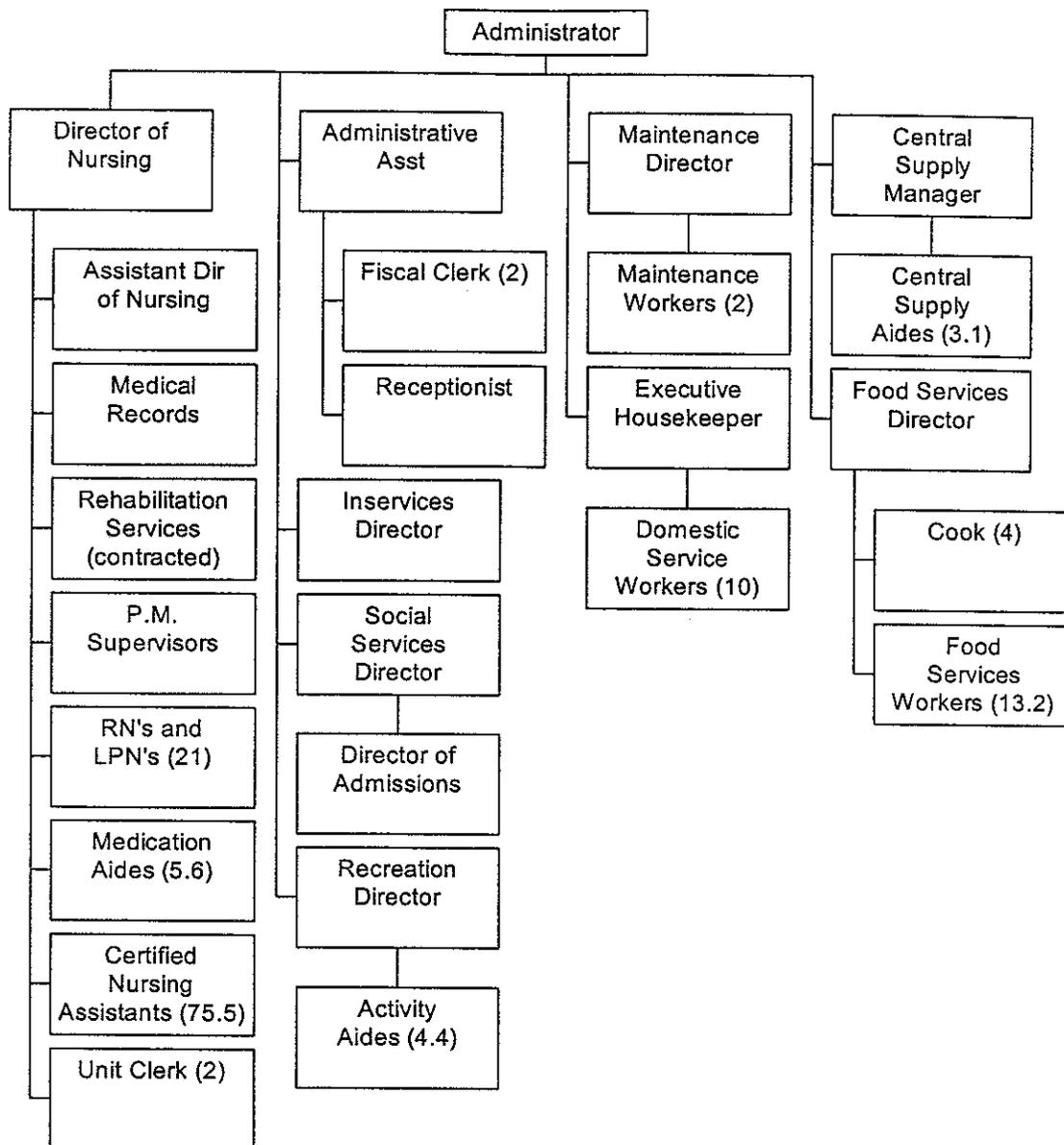
Residents who are becoming increasing ill or who are dying have the right to support, understanding, and companionship as well as physical care. They have the right to care that encourages their participation, yet serves them with dignity and graciousness where they have deficits, and affords them an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

## Employment

Positions	PT	FT	FTE	Total Employed
Administrator		1	1	1
Director of Nursing		1	1	1
Inservice 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
Assist. Director of Nursing		1	1	1
P.M. Supervisor		1	1	1
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
Medical Records		1	1	1
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  
2005 Proposed Budget Summary

0061 Pine Crest - Tim Meehan

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ 456,493	\$ 248,094	\$ 248,094	\$ 336,325	35.56%
Intergovernmental	-	-	-	-	-
Public Charges for Services	8,990,116	7,973,656	3,369,465	8,193,205	2.75%
Miscellaneous	2,332	3,500	753	2,500	-28.57%
<b>Total Revenues</b>	<b>9,448,941</b>	<b>8,225,250</b>	<b>3,618,312</b>	<b>8,532,030</b>	<b>3.73%</b>
<b>Other Financing Sources</b>					
	-	9,210	-	-	-
<b>Total Rev/Other Fin Sources</b>	<b>\$ 9,448,941</b>	<b>\$ 8,234,460</b>	<b>\$ 3,618,312</b>	<b>\$ 8,532,030</b>	<b>3.61%</b>
<b>Expenditures</b>					
Health and Human Services	\$ 8,893,027	\$ 8,234,460	\$ 4,254,065	\$ 8,532,030	3.61%
Capital Improvements	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>8,893,027</b>	<b>8,234,460</b>	<b>4,254,065</b>	<b>8,532,030</b>	<b>3.61%</b>
<b>Non-operating Expenses</b>	<b>51,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Principal Repayment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expences/Princ Repay</b>	<b>\$ 8,944,305</b>	<b>\$ 8,234,460</b>	<b>\$ 4,254,065</b>	<b>\$ 8,532,030</b>	<b>3.61%</b>

# 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 opportunities.
- 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.

## 2005 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 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 existing trail.

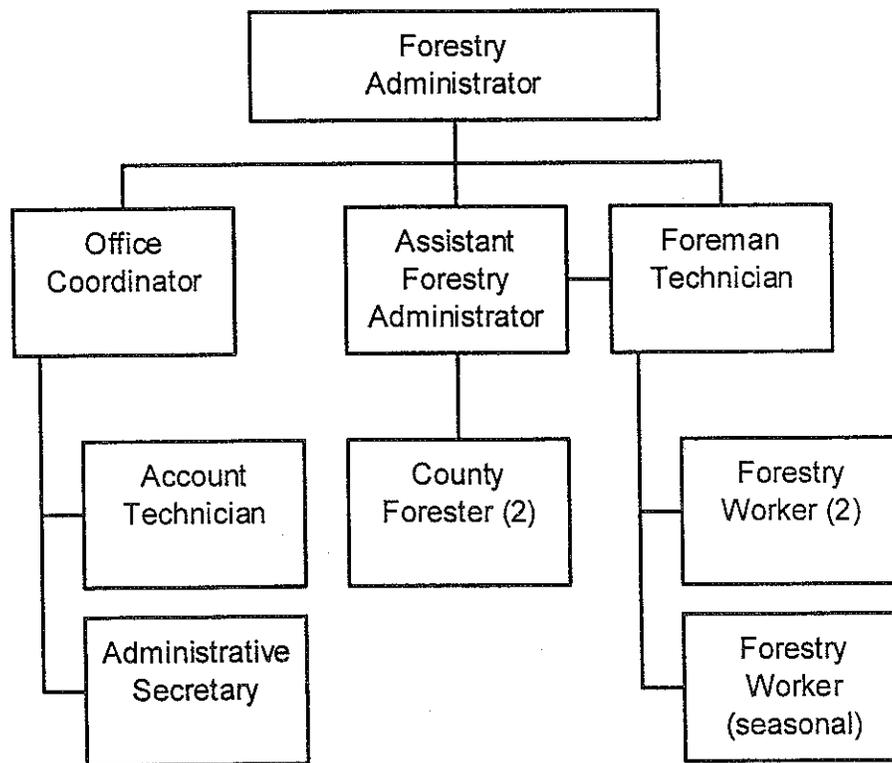
## Performance Indicators

- Harvested the allowable annual cut of timber in 2004.
- Continue 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  
2005 Proposed Budget Summary

0062 Forestry - Bill Wengler

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	217,637	185,279	229,280	218,376	17.86%
Public charges for services	845,151	742,421	558,551	770,000	3.71%
Intergovernmental charges	4,250	3,950	3,900	3,900	-1.27%
Miscellaneous	-	-	-	4,000	0.00%
<b>Total Revenues</b>	<b>1,067,039</b>	<b>931,650</b>	<b>791,731</b>	<b>996,276</b>	<b>6.94%</b>
<b>Transfer from General Fund</b>		190,066	-	200,000	0.00%
<b>Fund Balance Applied</b>	90,000	9,934	-	117,181	1079.59%
<b>Total Rev, Fund Bal Applied and Transfer</b>	<b>\$1,157,039</b>	<b>\$1,131,650</b>	<b>\$ 791,731</b>	<b>\$1,313,457</b>	<b>16.07%</b>
<b>Expenditures</b>					
Conservation and development	\$ 839,263	\$1,131,650	\$ 397,887	\$1,313,457	16.07%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>839,263</b>	<b>1,131,650</b>	<b>397,887</b>	<b>1,313,457</b>	<b>16.07%</b>
<b>Other Financing Uses</b>					
Transfer to Gen Fund	-	-	-	-	-
Aids to Towns (10%)	-	-	-	-	-
<b>Non-operating expense</b>					
Debt Service	159,455	-	-	-	0.00%
<b>Total Expenditures and Other Fin Uses</b>	<b>\$ 998,718</b>	<b>\$1,131,650</b>	<b>\$ 397,887</b>	<b>\$1,313,457</b>	<b>16.07%</b>

# 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. The Highway Department keeps the safety of the public and its employees as its highest priority.

## 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

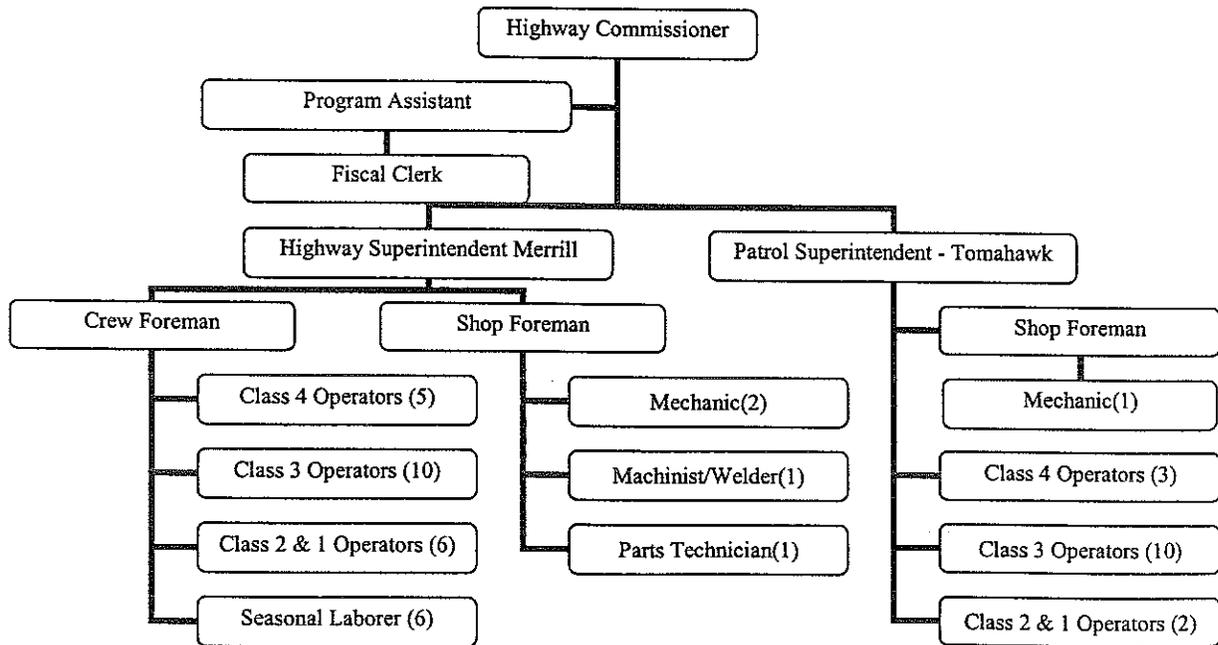
- The most productive, safe, and cost-effective use of all Highway Department employees is attained.
- The 270 miles of County Trunk Highway are maintained and constructed for safe, convenient, and efficient movement of vehicles.
- To provide good quality, cost-effective roadway maintenance and construction 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		9	9	9
Class 3 Operators		20	20	20
Class 2 & 1 Operators		8	8	8
General Laborer (6 Seasonal)	6			6
<b>Totals</b>	<b>2</b>	<b>48</b>	<b>48</b>	<b>54</b>

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

## Organizational Chart



Lincoln County  
Proprietary Fund  
2005 Proposed Budget Summary

0070 Highway - Randy Scholz

Account Description	2003 Actual Amount	2004 Modified Budget	2004 6 month Actual	2005 Original Budget	2004/2005 % of Change
<b>Revenues</b>					
Tax Levy	\$ -	\$ -	\$ -	\$ -	0.00%
Intergovernmental	-	-	-	-	0.00%
Public Charges for Services	1,088	-	5,581	-	0.00%
Intergovern Charges for Services	5,562,499	5,159,055	2,369,018	5,162,729	0.07%
Miscellaneous	24,176	1,550	3,292	2,050	32.26%
<b>Total Revenues</b>	<b>5,587,762</b>	<b>5,160,605</b>	<b>2,377,891</b>	<b>5,164,779</b>	<b>0.08%</b>
<b>Transfer from County Roads Fund</b>		-	-	-	0.00%
<b>Fund Balance Applied</b>	4,000	157,374	-	5,987	0.00%
<b>Total Revenues and Transfers</b>	<b>\$ 5,591,762</b>	<b>\$ 5,317,979</b>	<b>\$ 2,377,891</b>	<b>\$ 5,170,766</b>	<b>-2.77%</b>
<b>Expenditures</b>					
Public Works	\$ 5,151,541	\$ 4,648,169	\$ 2,053,144	\$ 3,670,066	-21.04%
Capital Outlay	362,006	500,349	235,839	1,500,700	199.93%
<b>Total Expenditures</b>	<b>\$ 5,513,547</b>	<b>\$ 5,148,518</b>	<b>\$ 2,288,982</b>	<b>\$ 5,170,766</b>	<b>0.43%</b>
<b>Non-operating Expenses</b>	-	169,461	169,461	-	-100.00%
<b>Total Expenditures &amp; Non-op Exp</b>	<b>\$ 5,513,547</b>	<b>\$ 5,317,979</b>	<b>\$ 2,458,443</b>	<b>\$ 5,170,766</b>	<b>-2.77%</b>

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**2005 County Tax Levy Rate Limit Calculation  
Operational Limit vs. Proposed Levy**

**Calculation of Available Tax Levy for Operations**

2004 Equalized Valuation	\$ 1,934,563,700.00	
2005 Maximum allowable mill rate	6.04358	
Maximum allowable tax levy for operations		\$ 11,691,690.49

**Proposed Tax Levy for Operations**

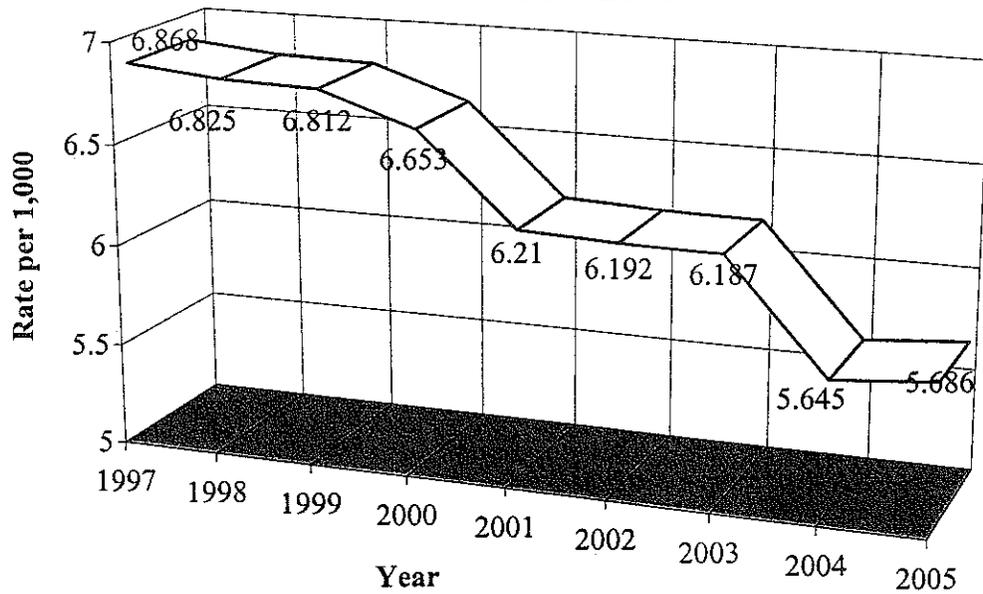
Total Proposed Tax Levy	\$ 10,673,233.00	
Less: Debt Services		
Special Purpose Levy Libraries	535,356.00	
Proposed Tax Levy for Operations		\$ 10,137,877.00
<b>Additional Amount Lincoln County could levy for operations</b>		<b>\$ 1,553,813.49</b>

Operating Levy Rate	0.005240
Debt Service Rate	-
Libraries	0.000405

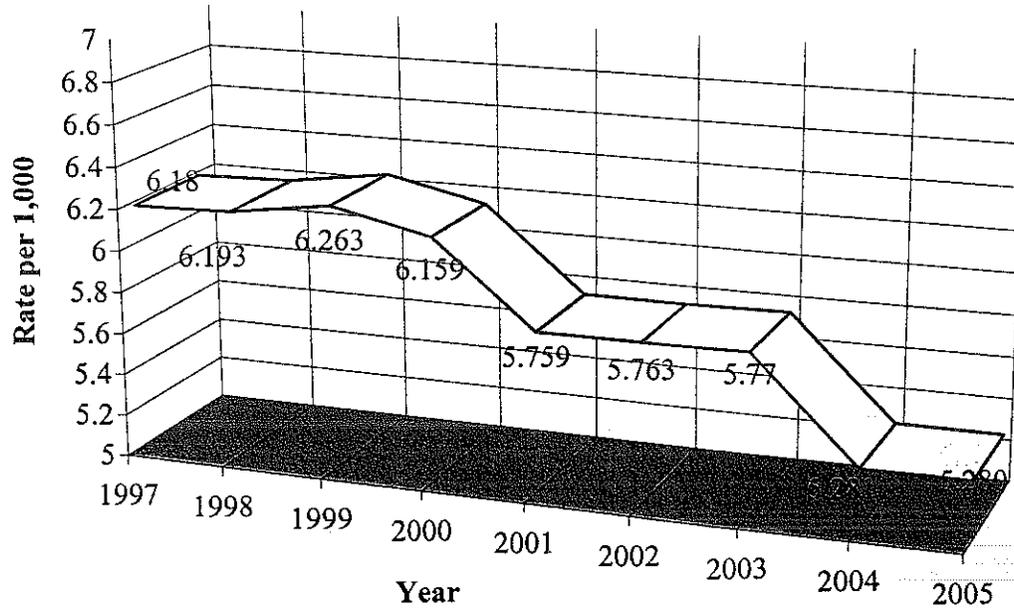
Tax rate per \$1,000 for townships (exclusive of assessment for libraries)	5.281279
Libraries	0.405116
Total rate for townships	<b>5.686395</b>

Tax rate per \$1,000 value for cities	5.280910
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### Mill Rate Comparison For Townships 1997-2005



### Mill Rate Comparison For Cities 1997-2005



Lincoln County  
Apportionment of County Taxes to Townships and Cities  
2004 and 2005 Adopted

Townships	Equalized Value (Exclusive of TID)	% to Total	Veterans Relief	Libraries	Other County Taxes	Total County Taxes	2004 Apportionment	% Change
Birch	\$ 31,405,500	0.01623	\$ 24.35	\$ 12,444.52	\$ 164,513.24	\$ 176,982.11	167,093.38	5.92%
Bradley	350,379,700	0.18112	271.67	138,839.01	1,835,898.78	1,975,009.46	1,970,889.68	0.21%
Corring	62,866,800	0.03250	48.75	24,911.16	329,431.93	354,391.84	383,234.87	-7.53%
Harding	36,932,300	0.01909	28.64	14,634.53	193,503.25	208,166.42	208,160.76	0.00%
Harrison	120,911,200	0.06250	93.74	47,911.43	633,522.94	681,528.11	657,245.13	3.69%
King	122,015,300	0.06307	94.60	48,348.93	639,300.67	687,744.20	700,195.60	-1.78%
Merrill	135,099,500	0.06983	104.74	53,533.58	707,822.50	761,460.82	746,510.62	2.00%
Pine River	105,318,800	0.05444	81.65	41,732.89	551,823.82	593,638.36	609,562.12	-2.61%
Rock Falls	62,014,600	0.03206	48.09	24,573.47	324,971.93	349,593.49	275,896.39	26.71%
Russell	35,534,700	0.01837	27.56	14,080.73	186,205.06	200,313.35	219,605.06	-8.78%
Schley	51,591,800	0.02667	40.01	20,443.41	270,336.91	290,820.33	287,346.86	1.21%
Scott	81,065,400	0.04190	62.85	32,122.41	424,713.78	456,899.04	456,118.61	0.17%
Skawanaw	42,550,300	0.02199	32.99	16,860.68	222,898.71	239,792.38	233,150.94	2.85%
Somo	16,346,800	0.00845	12.68	6,477.47	85,652.30	92,142.45	78,242.23	17.77%
Tomahawk	55,368,100	0.02862	42.93	21,939.78	290,102.82	312,085.53	283,669.87	10.02%
Wilson	41,645,100	0.02153	32.30	16,502.00	218,235.98	234,770.28	182,320.54	28.77%
<b>Total Towns</b>	<b>\$ 1,351,045,900</b>	<b>0.69837</b>	<b>1,047.55</b>	<b>535,356.00</b>	<b>7,078,934.62</b>	<b>\$ 7,615,338.17</b>	<b>7,459,242.66</b>	<b>2.09%</b>
<b>Cities</b>								
Merrill	\$ 390,524,700	0.20187	302.81	2,046,228.41	2,046,531.22	1,875,871.40	1,875,871.40	9.10%
Tomahawk	192,993,100	0.09976	149.64	1,011,203.97	1,011,353.61	971,443.93	971,443.93	4.11%
<b>Total Cities</b>	<b>\$ 583,517,800</b>	<b>0.30163</b>	<b>452.45</b>	<b>3,057,432.38</b>	<b>\$ 3,057,884.83</b>	<b>2,847,315.33</b>	<b>2,847,315.33</b>	<b>7.40%</b>
<b>Grand Total</b>	<b>\$ 1,934,563,700</b>	<b>1.00000</b>	<b>\$ 1,500.00</b>	<b>\$ 535,356.00</b>	<b>\$ 10,136,367.00</b>	<b>\$ 10,673,223.00</b>	<b>\$ 10,306,557.99</b>	<b>3.56%</b>

## 2005 Budget Highlights

The Lincoln County Finance and Insurance Committee, following the direction of the County Board, kept the tax levy rate for the 2005 budget at the 2004 level.

Equalized valuation (exclusive of TID) for Lincoln County increased from \$1,860,659,200 to \$1,934,563,700 which is an increase of 3.97%.

Other comparative data for 2001 through 2005 are as follows:

Proposed Budget	2005	2004	2003	2002	2001
Total County Budget	\$ 42,853,193	\$ 41,163,126	\$ 40,559,495	\$ 41,020,689	\$ 39,261,236
Percent increase (decrease)	4.11%	1.49%	(1.12%)	4.48%	5.24%
Tax Levy	\$ 10,673,223	\$ 10,306,558	\$ 10,306,558	\$ 9,988,878	\$ 9,051,594
Percent increase (decrease)	3.56%	0%	3.18%	10.35%	4.06%
Equalized valuation	\$ 1,934,563,700	\$ 1,860,659,200	\$ 1,701,670,200	\$ 1,649,031,000	\$ 1,492,274,900
Percent increase (decrease)	3.97%	9.34%	3.19%	10.50%	8.79%
Shared Revenue	\$ 1,317,305	\$ 1,297,564	\$ 1,398,842	\$ 1,463,007	\$ 1,530,302
Percent increase (decrease)	1.52%	(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%)

2005 Budget  
Capital Improvement Projects

Department	Project	2005	Tax Levy	G.F. Applied	Jail Assessment
E Maintenance	Safety Building - Boiler Replacement	50,000.00	-	-	50,000.00
P Land Info/Surveyor	Remonumentation of PLSS Corners/Surveyor	97,127.00	97,127.00	-	
P Land Information	Orthophotography - 5 yr update of digital orthophotos	100,000.00	100,000.00	-	
P Land Information	Rural Addressing, Wireless E-911 & Emergency Dispatch Mapping	225,000.00	-	225,000.00	
	<b>Subtotal for CIP - General Fund</b>	<b>472,127.00</b>	<b>197,127.00</b>	<b>225,000.00</b>	<b>50,000.00</b>
E Emerg Medical	Ambulance	97,504.00	-	97,504.00	-
L Forestry	Debt Payment - Land purchase - Tomahawk Highlands	200,000.00	-	200,000.00	-
	<b>Subtotal for CIP - Other Funds</b>	<b>297,504.00</b>	<b>-</b>	<b>297,504.00</b>	<b>-</b>
	<b>Total CIP</b>	<b>\$769,631.00</b>	<b>\$197,127.00</b>	<b>\$ 522,504.00</b>	<b>\$ 50,000.00</b>

Lincoln County 2005 Budget  
 Carryovers and Fund Balance Applied  
 General Fund

Fund Number	Dept Number	Department	Department Carryover	Gen Fund Applied	Description
10	00	Non-departmental		200,000.00	Forestry loan repayment
				97,504.00	Ambulance replacement
10	26	Maintenance	30,000.00		Office set-up
			13,950.00		Courthouse painting
			32,598.00		Equipment replacement
			8,010.00		Carryover for CIP project from 2004 - Annex HVAC
10	27	Veterans Services	2,000.00		Fuel assistance
			4,500.00		Veterans relief
10	40	Land Information			
		Land Records	37,008.00		Electronic access fees to put housing data on internet
				225,000.00	CIP Rural addressing project
10	41	Land Conservation	4,654.00		Tree planter
10	42	Zoning	3,500.00		Recodification printing
			8,000.00		Recodification project
			7,500.00		Data conversion
			1,000.00		Non-metallic mining
10	44	UW Extension	2,500.00		Ag entrepreneurial grant
			1,640.00		Farm safety grant
			2,494.00		Horticulture program
			1,500.00		Postage
			4,500.00		Parenting First
			285.00		Pest application
10	50	Sheriff's Department			
			5,000.00		DARE
			5,000.00		Jail Canteen funds
			5,000.00		Neighborhood watch
10	60	Child Support	16,150.00		Used to balance budget
		<b>Subtotals</b>	<b>\$ 196,789.00</b>	<b>\$ 522,504.00</b>	
		Total funds applied in general fund		<b>\$ 719,293.00</b>	