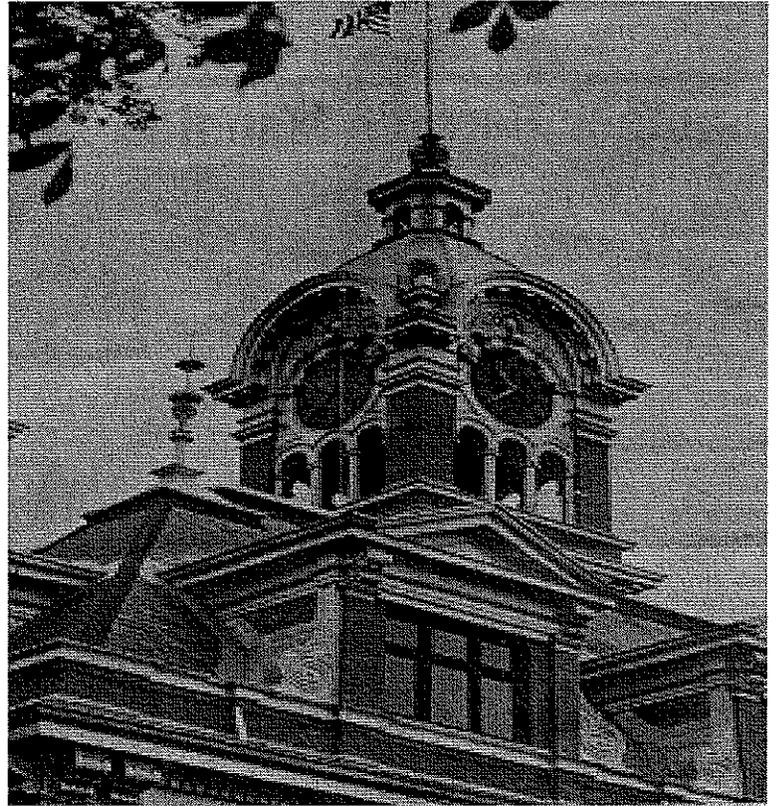


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COUNTY

L 2015

N *Budget*

Report

LINCOLN COUNTY
2015 Proposed Budget
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Motion by:				
Second by:				
Dist.	Supervisor	Y	N	Abs
13	Alber			
19	Allen			
10	Baughan			
11	Breitenmoser			
1	Caylor			
12	Gilk			
4	Hetfeld			
15	Lee			
16	Loka			
14	Lussow			
17	Nelson			
21	Pike			
8	Plant			
18	Powell			
22	Rankin			
7	Rusch			
3	Schwatzman			
5	Swanson			
20	Vander Sanden			
2	Weaver			
6	Woller			
9	Zeitz			
Totals				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

Title: Approving the 2015 Budget and Providing for Tax Levy

WHEREAS, the Lincoln County Finance and Insurance Committee, after careful review, does hereby present the 2015 budget recommended for adoption;

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the 2015 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:

Health	\$ 551,973.00
Veterans Relief	5,000.00
Special Charges Upon County	866.00
Libraries	618,785.00
EMS Service	662,662.00
Debt Service	814,639.00
Other County Taxes	<u>10,969,794.00</u>
TOTAL COUNTY TAXES	13,623,719.00

State Tax (for Forestry Purposes) 384,174.28

TOTAL COUNTY AND STATE TAXES **\$14,007,893.28**

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 12th day of November, 2014.

Introduced by: Finance and Insurance Committee

Committee Action: Passed () on November 7, 2014

Fiscal Impact: As stated above

Drafted by: Dan Leydet, 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:

 Christopher J. Marlowe,
 County Clerk

LINCOLN COUNTY, WISCONSIN
2015 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 2015 will be held in the County Board Room #257 of the Lincoln County Service Center, Merrill, WI. The hearing is set for Wednesday, November 12, 2014 at 8:00 a.m., for the benefit of the Lincoln County taxpayers. The following is a summary of the proposed 2015 budget. The detailed report is available for inspection at the office of the Lincoln County Clerk.

BY ORDER OF THE COMMITTEE ON FINANCE, DAN LEYDET, FINANCE DIRECTOR

GENERAL FUND	2013		2014		2015		2014/2015	
	Actual Budget	Modified Budget	6 month Actual	Budget Amount	Budget Amount	% of Change		
Revenues								
Tax Levy	\$ 8,345,476	\$ 8,433,646	\$ 8,433,646	\$ 8,444,219		0.13%		
Other Taxes	2,249,455	2,105,000	1,084,265	2,253,500		7.05%		
Intergovernmental	2,302,444	1,711,939	149,826	1,713,576		0.10%		
Licenses and permits	113,313	110,458	47,811	112,638		1.97%		
Fines, Forfeits and penalties	123,766	132,355	47,656	125,055		-5.52%		
Intergovernmental Charges for Services	77,262	71,200	52,558	76,216		7.04%		
Public charges for services	1,977,319	1,562,865	665,168	1,811,203		15.89%		
Miscellaneous	1,728,568	455,125	128,118	332,725		-26.89%		
Undesignated Funds Applied	-	-	-	-		0.00%		
Total Revenues	\$ 16,917,603	\$ 14,582,588	\$ 10,609,047	\$ 14,869,132		1.96%		
Fund Balance Applied								
Other Financing Sources								
Total Revenues/Fund Bal Appld/Other Srcs	\$ 18,198,168	\$ 17,049,093	\$ 10,609,047	\$ 16,584,405		-2.73%		
Expenditures								
General Government	\$ 4,694,636	\$ 5,196,499	\$ 2,698,990	\$ 5,057,306		-2.68%		
Public Safety	6,526,429	7,131,431	3,161,314	7,177,686		0.65%		
Public Works	-	-	-	-		-		
Health and Human Services	2,228,440	1,865,607	1,258,979	1,644,548		-11.85%		
Culture and recreation	833,217	880,450	446,032	869,360		-1.26%		
Conservation and development	921,867	729,363	282,933	640,205		-12.22%		
Capital Outlay	25,923	45,000	-	69,700		54.89%		
Capital Improvement Plan	378,535	317,615	-	215,600		0.00%		
Contingency Fund	-	367,183	-	500,000		36.17%		
Total Expenditures	\$ 15,609,047	\$ 16,533,148	\$ 7,848,248	\$ 16,174,405		-2.17%		
Other Financing Uses								
Total Expenditures & Other Financing Uses	\$ 2,751,653	\$ 515,945	-	\$ 410,000		-20.53%		
ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED	\$ 18,360,700	\$ 17,049,093	\$ 7,848,248	\$ 16,584,405		-2.73%		
Estimated Fund Balance/Net Assets - 1/1/2015	\$ 11,089,507	\$ 2,549,421	\$ 8,119	\$ 14,572,805	\$ 5,218,113			
2015 Budgeted Revenues & Other Financing Sources	\$ 8,140,186	\$ 5,167,654	\$ 15,500	\$ 16,798,214	\$ 6,133,217			
2015 Tax Levy	\$ 8,444,219	\$ 3,795,395	\$ 814,639	\$ 568,600	\$ -			
2015 Budgeted Expenditures and other uses	\$ (16,584,405)	\$ (8,963,049)	\$ (830,139)	\$ (17,366,814)	\$ (6,133,217)			
Excess Revenues/(Expenditures) & Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -			
Estimated Fund Balance/Net Assets-12/31/2015	\$ 11,089,507	\$ 2,549,421	\$ 8,119	\$ 14,572,805	\$ 5,218,113			
Total	\$ 33,437,965	\$ 36,254,771	\$ 13,622,853	\$ (49,877,624)	\$ 33,437,965			

SUPPLEMENTAL DATA			
Actual	Proposed	%	
2014	2015	Increase	
\$ 13,471,031	\$ 13,622,853	1.13%	Total Taxes Levied
2014	2015	Decrease	Equalized Valuation
\$ 2,218,609,000	\$ 2,228,060,000	0.43%	Tax Rate for Townships (Per 1,000 Value)
Actual	Proposed	Increase	
6.071881	6.11461	0.70%	

**Lincoln County
Consolidated County Tax Levy
2014-2015
Comparison**

Department	2010 Proposed Levy	2011 Proposed Levy	2012 Proposed Levy	2013 Proposed Levy	2014 Proposed Levy	2015 Proposed Levy	% Increase (-)Decrease 2014/2015	\$ Increase (-)Decrease 2014/2015
General Fund:								
County Board	\$ 1,351,694	\$ 1,555,545	\$ 1,547,648	\$ 1,532,596	\$ 1,534,571	\$ 1,538,783	0.27%	4,212
Administration	196,405	206,424	206,195	208,209	191,498	194,769	1.71%	3,271
Corporation Counsel	179,002	183,579	183,347	174,712	169,888	171,616	1.02%	1,728
Finance Department	336,422	404,097	403,598	402,278	423,163	426,652	0.82%	3,489
County Clerk	189,714	151,614	200,812	164,633	184,448	169,246	-8.24%	(15,202)
Treasurer	134,634	129,981	128,677	129,592	146,818	147,849	0.70%	1,031
Computer Services	650,948	656,893	656,434	720,330	720,284	663,523	-7.88%	(56,761)
Maintenance	708,440	714,032	719,730	682,514	715,310	744,801	4.12%	29,491
Veterans Service	122,395	127,563	127,410	130,051	135,251	138,388	2.32%	3,137
Clerk of Courts	251,854	270,434	270,212	283,929	314,950	337,980	7.31%	23,030
Circuit Court	158,008	155,094	151,891	169,925	176,074	209,015	18.71%	32,941
Family Court Commissioner	25,555	25,235	25,235	19,286	20,322	18,313	-9.89%	(2,009)
District Attorney	191,857	196,061	195,857	145,696	176,157	166,918	-5.24%	(9,239)
Victim Witness	29,204	28,445	26,889	33,897	35,039	36,593	4.44%	1,554
Land Services	901,059	911,734	829,104	840,418	853,868	766,765	-10.20%	(87,103)
Register of Deeds	33,293	25,224	12,140	14,693	14,684	37,868	157.89%	23,184
U.W. Extension	209,152	223,662	194,253	194,060	198,663	198,663	0.00%	-
Sheriff	5,406,426	5,508,898	5,481,945	5,596,857	5,756,748	5,753,487	-0.06%	(3,261)
Coroner	43,782	41,047	41,047	41,047	41,047	41,818	1.88%	771
Emergency Management	62,321	63,349	63,982	45,194	23,994	23,877	-0.49%	(117)
Child Support	86,026	46,380	46,525	50,701	51,730	43,923	-15.09%	(7,807)
Non-Departmental Expenses	759,258	1,144,720	862,956	1,455,802	928,897	1,048,781	12.91%	119,884
Non-Departmental Revenues	(4,312,340)	(4,451,559)	(3,854,248)	(4,690,944)	(4,291,358)	(4,435,409)	3.36%	(144,051)
Total General Fund	7,715,109	8,318,452	8,521,639	8,345,476	8,522,046	8,444,219	-0.91%	(77,827)
County Roads Fund	2,141,951	2,153,218	2,222,826	2,266,753	2,266,753	2,266,753	0.00%	-
Jail Assessment Fund	-	-	-	-	-	-	0.00%	-
Emergency Medical	603,133	698,067	621,410	651,151	636,086	662,662	4.18%	26,576
Health Department (Nursing)	529,070	543,814	542,655	551,973	551,973	551,973	0.00%	-
Social Services	450,785	392,846	300,000	314,007	287,285	314,007	9.30%	26,722
Debt Service Funds	685,601	836,431	837,942	876,201	796,288	814,639	2.30%	18,351
Solid Waste	0	0	0	0	0	0	0.00%	-
Pine Crest Nursing Home	347,250	359,610	359,440	459,050	410,600	568,600	38.48%	158,000
Dog License Fund	0	0	0	0	0	0	0.00%	-
Forestry	0	0	0	0	0	0	0.00%	-
Total	12,787,240	13,335,577	13,405,912	13,464,611	13,471,031	13,622,853	1.13%	151,822

Lincoln County
2015 Proposed Budget Summary
All Funds

Grand Total

Account Description	2012 Budget Amount	2013 Budget Amount	2014 Budget Amount	2015 Budget Amount
Revenues				
Tax Levy	\$ 13,405,912	\$ 13,464,611	\$ 13,471,031	\$ 13,622,853
Other Taxes	1,910,426	1,960,000	2,105,000	2,253,500
Intergovernmental Revenue	4,945,048	4,650,921	5,064,451	5,019,721
Licenses and permits	125,396	137,753	143,958	154,138
Fines, Forfeits and penalties	221,524	188,542	182,355	175,055
Public charges for services	16,814,025	17,022,346	17,442,307	19,069,888
Intergovernmental Charges for Services	6,682,324	6,824,807	6,400,358	6,585,033
Miscellaneous	429,805	476,875	497,175	395,728
Total Revenues	\$ 44,534,460	\$ 44,725,855	\$ 45,306,635	\$ 47,275,916
Fund Balance Applied	2,355,347	3,002,766	2,201,391	1,797,132
Other Financing Sources	540,493	773,194	719,576	804,576
Total Revenues/Fund Bal Appld/Other Srcs	\$ 47,430,300	\$ 48,501,815	\$ 48,227,602	\$ 49,877,624
Expenditures				
General Government	\$ 4,858,266	\$ 4,775,186	\$ 4,881,594	\$ 5,057,306
Public Safety	8,294,390	8,490,566	8,834,752	9,046,348
Public Works	11,521,186	11,876,266	11,376,908	12,293,844
Health and Human Services	17,588,077	17,311,576	17,951,392	18,115,254
Culture and recreation	839,395	842,899	866,920	869,360
Conservation and development	1,878,445	1,883,420	1,925,583	1,883,606
Capital Outlay	58,391	65,891	50,391	101,591
Capital Improvement Plan	250,000	357,773	317,615	375,600
Debt Service	1,088,015	1,117,018	812,288	830,139
Contingency Fund	513,642	483,226	490,583	500,000
Total Expenditures	\$ 46,889,807	\$ 47,203,821	\$ 47,508,026	\$ 49,073,048
Other Financing Uses	540,493	1,297,994	719,576	804,576
Total Expenditures/Principal Repayment	\$ 47,430,300	\$ 48,501,815	\$ 48,227,602	\$ 49,877,624

**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

General Fund Totals

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 8,345,476	\$ 8,433,646	\$ 8,433,646	\$ 8,444,219	0.13%
Other Taxes	2,249,455	2,105,000	1,084,265	2,253,500	7.05%
Intergovernmental Revenues	2,302,444	1,711,939	149,826	1,713,576	0.10%
Licenses and permits	113,313	110,458	47,811	112,638	1.97%
Fines, Forfeits and penalties	123,766	132,355	47,656	125,055	-5.52%
Intergovernmental Charges for Services	77,262	71,200	52,558	76,216	7.04%
Public charges for services	1,977,319	1,562,865	665,168	1,811,203	15.89%
Miscellaneous	1,728,568	455,125	128,118	332,725	-26.89%
Total Revenues	16,917,603	14,582,588	10,609,047	14,869,132	1.96%
Fund Balance Applied	-	2,071,929	-	1,320,697	-36.26%
Other Financing Sources	1,280,565	394,576	-	394,576	0.00%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 18,198,168	\$ 17,049,093	\$ 10,609,047	\$ 16,584,405	-2.73%
Expenditures					
General Government					
Legislative	\$ 121,912	\$ 136,257	\$ 72,478	\$ 136,139	-0.09%
Judicial	1,091,462	1,163,341	506,500	1,194,922	2.71%
Legal	146,494	170,888	69,921	173,616	1.60%
General Administration	1,148,789	1,136,688	582,810	1,156,146	1.71%
Financial Administration	688,553	735,197	344,795	577,236	-21.49%
General Buildings and Plant	790,555	886,810	358,706	921,201	3.88%
Property Records and Control	607,961	878,818	245,730	816,546	-7.09%
Other Government	98,910	88,500	518,050	81,500	-7.91%
Public Safety	6,526,429	7,131,431	3,161,314	7,177,686	0.65%
Public Works	-	-	-	-	-
Health and Human Services	2,228,440	1,865,607	1,258,979	1,644,548	-11.85%
Culture and recreation	833,217	880,450	446,032	869,360	-1.26%
Conservation and development	921,867	729,363	282,933	640,205	-12.22%
Capital Outlay	25,923	45,000	-	69,700	54.89%
Capital Improvement Plan	378,535	317,615	-	215,600	-32.12%
Contingency Fund	-	367,183	-	500,000	36.17%
Total Expenditures	15,609,047	16,533,148	7,848,248	16,174,405	-2.17%
Other Financing Uses	2,751,653	515,945	-	410,000	-20.53%
Total Expenditures & Other Finance Uses	\$ 18,360,700	\$ 17,049,093	\$ 7,848,248	\$ 16,584,405	-2.73%

**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

00 Non-Departmental - Dan Leydet

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$(3,311,317)	\$(3,485,861)	\$(3,485,861)	\$(3,386,628)	-2.85%
Other Taxes	2,209,209	2,065,000	1,065,631	2,211,500	7.09%
Intergovernmental Revenues	1,079,396	1,070,399	-	1,077,000	0.62%
Public charges for services	262,929	279,200	119,807	280,200	0.36%
Miscellaneous	136,363	230,150	53,973	135,100	-41.30%
Total Revenues	376,580	158,888	(2,246,450)	317,172	99.62%
Fund Balance Applied	-	515,945	-	410,000	-20.53%
Total Other Financing Sources	1,245,298	321,609	-	321,609	0.00%
Total Non-Departmental Revenue	\$ 1,621,878	\$ 996,442	\$(2,246,450)	\$ 1,048,781	5.25%
Expenditures					
General Government					
Legal	\$ 750	\$ -	\$ -	\$ -	0.00%
General Administration	39,166	11,000	17,666	38,467	249.70%
Financial	5,406	2,500	2,383	2,500	0.00%
General Buildings & Plant	1,581	10,000	325	15,000	50.00%
Other government	98,910	88,500	518,050	81,500	-7.91%
Public Safety	-	-	-	-	-
Health and Human Services	1,314	1,314	1,313	1,314	0.00%
Contingency Fund	-	367,183	-	500,000	36.17%
Total Expenditures	147,127	480,497	539,737	638,781	32.94%
Other Financing Uses					
Transfer out	2,751,653	515,945	-	410,000	-20.53%
Total Expend & Other Finance Uses	\$ 2,898,780	\$ 996,442	\$ 539,737	\$ 1,048,781	5.25%

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County Board

Mission Statement

On October 19, 2004 the County Board approved Resolution 2004-10-53 adopting the following mission statement.

The mission of the Lincoln County Board is to maintain and improve the quality of life by providing fiscally responsible services in a respectful and dignified manner for those we serve.

Description

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 elects the Chairperson at the County Board Organizational Meeting which is held in April of even numbered years. 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, as well as copy and telephone costs associated with the Board and Chair. Also included are costs associated with the Wisconsin County Association Annual convention.
- Included in the County Board budget are 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
 - North Central Community Action Programs.
 - Lincoln County Economic Development Corporation
 - Tomahawk and Merrill Chambers of Commerce

**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

10 County Board - Chris Marlowe

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$1,561,938	\$1,534,571	\$1,534,571	\$1,538,783	0.27%
Total Revenues	\$1,561,938	\$1,534,571	\$1,534,571	\$1,538,783	0.27%
Fund Balance Applied					
	-	707,810	-	498,829	-29.53%
Total Revenues & Fund Bal Appl	\$1,561,938	\$2,242,381	\$1,534,571	\$2,037,612	-9.13%
Expenditures					
Payroll	\$ 67,395	\$ 78,600	\$ 29,477	\$ 76,600	-2.54%
General Government-Legislative	54,517	57,657	43,000	59,539	3.26%
Health & Human Services	1,827,816	1,425,950	1,077,698	1,225,511	-14.06%
Culture, Recreation & Education	604,004	627,174	325,590	622,962	-0.67%
Conservation & development	45,995	53,000	30,500	53,000	0.00%
Total Expenditures	\$2,599,727	\$2,242,381	\$1,506,265	\$2,037,612	-9.13%

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 eight labor agreements.
- **Recruitment, Selection, & Orientation** – To recruit and select the best possible candidates for positions in Lincoln County
- **Workman's Compensation** – Centralized workman's compensation through administration
- **County Safety Program** – Train all employees in safety and conduct drills

Goals for 2015

- Communicate efficiently and effectively with the County Board and all employees of the County
- To work on County wide training for department heads, supervisors, and employees in the area of non-safety training

Performance Indicators

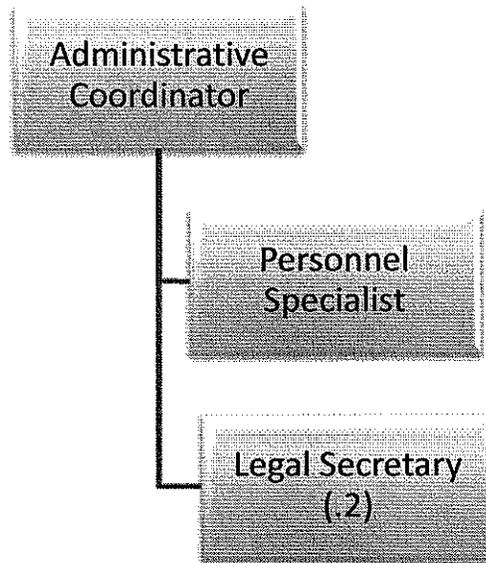
- County Board members and employees know and understand the information presented to them
- To have a safety and training program that meets or exceeds any federal, state or local requirements

Employment

Positions	PT	FT	FTE	Total Employed
Administrative Coordinator		1	1	1
Personnel Specialist		1	1	1
Legal Secretary*	0.2		0.2	1
Totals	0.2	2	2.2	3

*The Legal Secretary is shared with Corporation Counsel.

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

20 Administration Department - Randy Scholz

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 208,209	\$ 191,498	\$ 191,498	\$ 194,769	1.71%
Public Charges for Services	89	-	15	-	-
Total Revenues	\$ 208,298	\$ 191,498	\$ 191,513	\$ 194,769	1.71%
Expenditures					
Payroll	\$ 150,747	\$ 152,407	\$ 71,349	\$ 158,788	4.19%
General Government-Gen Admin	39,828	39,091	23,573	35,981	-7.96%
Total Expenditures	\$ 190,575	\$ 191,498	\$ 94,921	\$ 194,769	1.71%

Corporation Counsel

Mission Statement

The mission of the Lincoln County Corporation Counsel is to protect the general welfare, public health and safety of Lincoln County residents by providing quality legal services in an efficient and timely manner to the county, its boards, committees, departments and public officials.

History of Corporation Counsel

At one time all legal representation was provided by the District Attorney's office. In 1988, the Corporation Counsel's office was established and began providing a full range of civil legal services for the county. The office is currently staffed by one attorney and one clerical position. State statutes require counties to employ a Corporation Counsel or to designate an attorney to perform the duties of a Corporation Counsel.

Services Provided

The Lincoln County Corporation Counsel is the attorney charged with representing the interests of the county, its' elected officials, agencies, boards and commissions in all legal matters. This includes both prosecutorial and defense responsibilities. Consequently, the Corporation Counsel's office represents the county in any litigation or legal matter involving the county's interests. Additionally, statutes require that the Corporation Counsel represent the interest of the public in all mental/alcohol/drug commitments, certain guardianship and protective placement cases and involuntary termination of parental rights cases.

The Corporation Counsel's office does not deal with creating or finding information about Wisconsin corporations. Information about corporations or other business organizations can be found through the Wisconsin Department of Financial Institutions. Their website is found at <http://www.wdfi.org>

2015 Goals

Continue to provide prompt, reliable, cost-effective legal services.
Provide support, service and professional counsel to the County Board and committees.
Assist departments with legal matters upon request.
Reduce size and cost of government by sharing staff with the Administration Department.

Performance Indicators

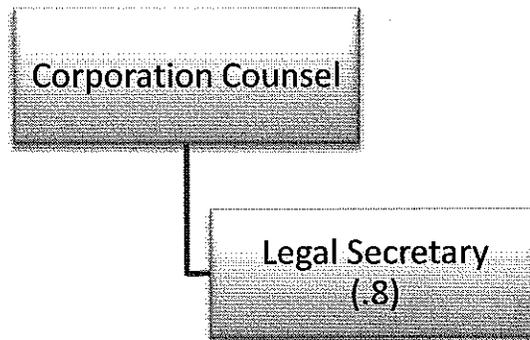
Effective prosecution and defense of civil actions on behalf of Lincoln County.
Comprehensive legal services to county government.
Continued satisfaction with legal services provided.

Employment

Positions	PT	FT	FTE	Total Employed
Corporation Counsel		1	1	1
Legal Secretary*	0.8		0.8	1
Totals	0.8	1	1.8	2

*The Legal Secretary is shared with Administration.

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

21 Corporation Counsel - Nancy Bergstrom

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 174,712	\$ 169,888	\$ 169,888	\$ 171,616	1.02%
Public Charges for Services	3,699	1,000	1,942	2,000	100.00%
Total Revenues	\$ 178,411	\$ 170,888	\$ 171,830	\$ 173,616	1.60%
Expenditures					
Payroll	\$ 135,038	\$ 154,138	\$ 67,889	\$ 163,866	6.31%
General Government-Legal	10,706	16,750	2,032	9,750	-41.79%
Total Expenditures	\$ 145,744	\$ 170,888	\$ 69,921	\$ 173,616	1.60%

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 440 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 checks/ETFs 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 – Assist the Finance and Insurance Committee, and the County Board of Supervisors to prepare the County budget which has a tax levy of approximately \$13.5 million and a total County-wide budget of approximately \$48.2 million for 2014.

Goals for 2015

- Update and modify the Lincoln County Policy and Procedure Manual.
- Accurately record and report the financial transactions of Lincoln County.
- Assist the Finance and Insurance Committee in preparing a budget reflecting the goals of the County Board.
- Review and implement GASB Statements.
- Work with department heads and the appropriate committees to implement the recommendations made by the external auditors, centralizing various financial duties including grant applications and reimbursement requests, and assisting with the hiring and training of personnel who work with financial systems in the County.

Performance Indicators

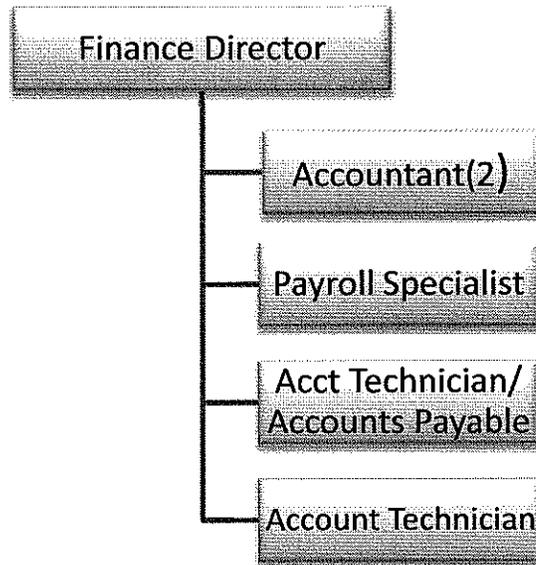
- Availability of timely and accurate accounting and financial reports.
- Process payroll on a timely basis.
- Issuance of vendor checks on a timely basis.
- Minimal number of year-end audit entries.

Employment

Postitions	PT	FT	FTE	Total Employed
Finance Director		1	1	1
Accountant*	0.25	1	1.25	2
Payroll Specialist		1	1	1
Account Tech/Accounts Payable		1	1	1
Account Technician		1	1	1
Totals	0.25	5	5.25	6

*Shared with Highway Department to make a full time position.

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

22 Finance - Dan Leydet

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 402,278	\$ 423,163	\$ 423,163	\$ 426,652	0.82%
Public Charges for Services	332	150	90	200	33.33%
Total Revenues	\$ 402,610	\$ 423,313	\$ 423,253	\$ 426,852	0.84%
Expenditures					
Payroll	\$ 370,035	\$ 393,363	\$ 177,575	\$ 395,102	0.44%
General Government-Financial Admin	29,943	29,950	34,974	31,750	6.01%
Total Expenditures	\$ 399,978	\$ 423,313	\$ 212,549	\$ 426,852	0.84%

County Clerk

Mission Statement

The mission of the Lincoln County Clerk's Office is to aid the County Board in their efforts to maintain and improve the quality of life for our Lincoln County residents, to maintain the utmost integrity of our county, state, and federal elections, to maintain accurate readily available records of county proceedings, and to provide fast and courteous governmental services to our residents in an attempt to reduce the stress of travel outside the county.

Description

The County Clerk is the official record keeper for basic county functions, is responsible for providing public notices of county activities and meetings, is involved in property tax administration, county financial administration, elections administration, and is the local outlet for selected state functions such as DNR and marriage licenses and DNR and DMV registrations and plates.

In addition, the county clerk serves as the secretary of the board of supervisors and its committees. The Clerk keeps an accurate record of all proceedings of the board, its resolutions, orders and ordinances, and its decisions including the vote of each supervisor. The clerk signs all orders for the payment of money directed by the board and keeps an account of transactions. The clerk also performs other duties prescribed by law as stated in chapter 59.23 of the Wisconsin State Statutes Book.

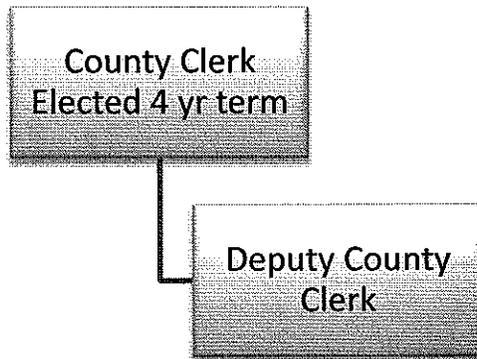
Performance Indicators

Marriage Licenses Issued	167
Temporary License Plates	87
License Plates	38
Plate Renewals	13
Work Permits	112
DNR Licenses	209
DNR Registrations	165
Postage Meter Usage	97,875

Employment

Positions	PT	FT	FTE	Total Employed
County Clerk		1	1	1
Deputy County Clerk		1	1	1
Totals		2	2	2

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

23 County Clerk - Chris Marlowe

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 164,633	\$ 184,448	\$ 184,448	\$ 169,246	-8.24%
Licenses and permits	10,743	5,958	4,526	9,050	51.90%
Intergovernmental charges	18,038	21,000	21,645	20,000	-4.76%
Public charges for services	1,033	2,500	19	1,000	-60.00%
Miscellaneous revenue	400	-	-	400	-
Total Revenues	\$ 194,847	\$ 213,906	\$ 210,638	\$ 199,696	-6.64%
Expenditures					
Payroll	\$ 138,047	\$ 144,366	\$ 68,068	\$ 145,631	0.88%
General Government-General Admin	47,492	69,540	31,683	54,065	-22.25%
Total Expenditures	\$ 185,539	\$ 213,906	\$ 99,750	\$ 199,696	-6.64%

County Treasurer

Mission Statement

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

Services Provided

- Receipt monies from various county offices
- Do daily deposits balancing to receipts
- Collect delinquent taxes
- Collect 2nd half of current years property taxes for the City of Tomahawk and Lincoln County's 16 townships
- Sell dog licenses
- Assist public, realtors, abstractors and banks with information regarding parcels of property
- Assist with public terminal use
- Keep a record of monies coming in and going out of county account
- Invest any excess funds
- Balance receipts and disbursements with bank statement monthly
- Balance Health Insurance Trust Account bank statement
- Monthly and Quarterly do state reports (Probate Fees, Transfer Fees, Sales Tax, Fines and Forfeitures) and send payments to state
- Enter township payments electronically 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 when needed to keep local treasurers up-to-date on changes and tax collection procedures
- Maintain the state Lottery & Gaming Credit program which shows up on the property tax bill

2015 Goals

The goals of the County Treasurer's Office for the year of 2015 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 affects all Lincoln County Taxpayers.

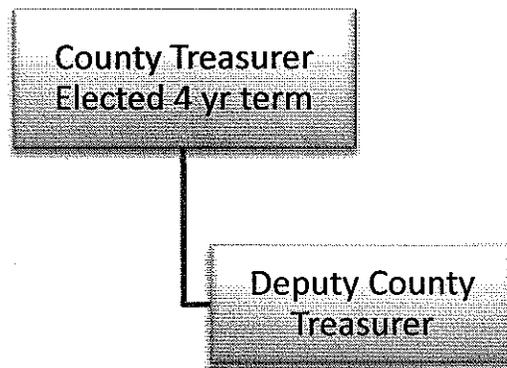
Performance Indicators

	<u>2012</u>	<u>2013</u>
General Receipts (from departments)	3,770	3,931
Tax Receipts – 40,000 to 45,000 per year		
Interest received on investments	\$ 84,801	\$ 62,252
Interest collected on delinquent taxes	\$ 385,532	\$ 322,407
Postponed taxes	\$ 6,266,135	\$ 6,084,514
Delinquent taxes end of year	\$ 1,935,503	\$ 2,082,018

Employment

Positions	PT	FT	FTE	Total Employed
County Treasurer		1	1	1
Deputy County Treasurer		1	1	1
Totals		2	2	2

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

24 Treasurer - Jan Lemmer

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 149,894	\$ 146,818	\$ 146,818	\$ 147,849	0.70%
Public Charges for Services	58	30	-	35	16.67%
Total Revenues	\$ 149,952	\$ 146,848	\$ 146,818	\$ 147,884	0.71%
Expenditures					
Payroll	\$ 140,809	\$ 136,048	\$ 63,160	\$ 137,084	0.76%
General Government-Financial Admin	9,142	10,800	4,710	10,800	0.00%
Total Expenditures	\$ 149,951	\$ 146,848	\$ 67,870	\$ 147,884	0.71%

Information Technology

Mission Statement

Information Technology facilitates effective information sharing for Lincoln County Government. Research, implementation and support are provided for Lincoln County technological investments. Through teamwork we will provide reliable, cost effective and secure solutions to the County's ever-changing needs.

Services Provided

- Application Services and Support - Design, configure, install, implement, enhance, select, integrate, maintain and support business application software.
- Customer Support - Provide services and support to our customers in the areas of help desk, applications, telecommunications, video and workstation and laptop endpoints.
- Internet/Intranet Communications – Implement and maintain the solutions responsible for effective, efficient, and safe Internet/Intranet communications including e-mail and email filtering, network firewalls and Internet monitoring and web filtering applications.
- Network and Data Security – Implement, configure, and maintain security solutions that provide for network security, data integrity and data retention.
- Policies – Develop and update policies and procedures regarding the proper use of network resources, tools and applications.
- Server, Infrastructure and Hardware Support – Design, configure, install, implement, enhance, select, integrate, maintain and support server hardware, switches, routers, printers, firewalls, wireless devices, voice and telecommunications equipment, video, data cabling and other critical technologies.
- Training – Coordinate ongoing employee development, education and training.
- Wide Area Network Communications – Design, configure, install and maintain hardware and software solutions to allow communication between remote County Departments, City of Merrill, City of Tomahawk and Marathon County.

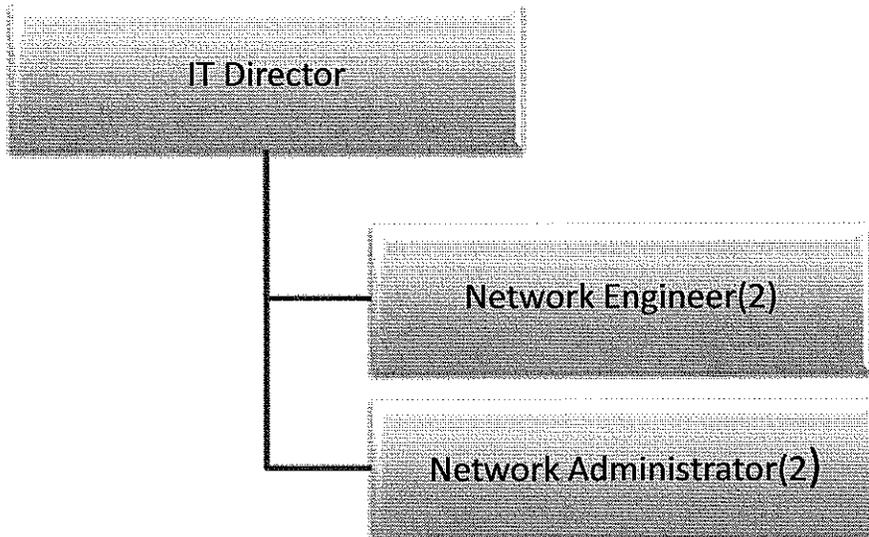
Performance Indicators

- Continued satisfaction with Information Technology services and solutions.
- Extent of awareness within Lincoln County of Information Technology's support role.
- The effectiveness of communications between Information Technology and its customers.
- Effective financial planning.
- Reduced response time for help desk tickets and project requests.
- Reduced requests for support due to improved processes, solutions, and increased network hardware and application reliability.

Employment

Positions	PT	FT	FTE	Total Employed
IT Director		1	1	1
Network Engineer		2	2	2
Network Administrator		2	2	2
Totals		5	5	5

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

25 Information Technology - Randy Scholz

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 720,330	\$ 720,284	\$ 720,284	\$ 663,523	-7.88%
Public charges for services	58,515	-	59,100	59,691	100.00%
Intergovernmental charges	1,021	-	-	-	-
Total Revenues	\$ 779,866	\$ 720,284	\$ 779,384	\$ 723,214	0.41%
Fund Balance Applied		88,615	-	-	(100.00)
Total Revenues and Fund Bal Applied	\$ 779,866	\$ 808,899	\$ 779,384	\$ 723,214	-10.59%
Expenditures					
Payroll	\$ 395,761	\$ 416,012	\$ 178,251	\$ 408,142	-1.89%
General Government-Gen Admin	337,748	304,272	192,221	315,072	3.55%
Capital Improvement Plan	211,344	88,615	-	-	(100.00)
Total Expenditures	\$ 944,853	\$ 808,899	\$ 370,472	\$ 723,214	-10.59%

Maintenance

Mission Statement

To safely, efficiently and economically maintain all Lincoln County Buildings and Grounds with a high degree of professionalism: Working to exceed all standards that govern our department.

Goals for 2015

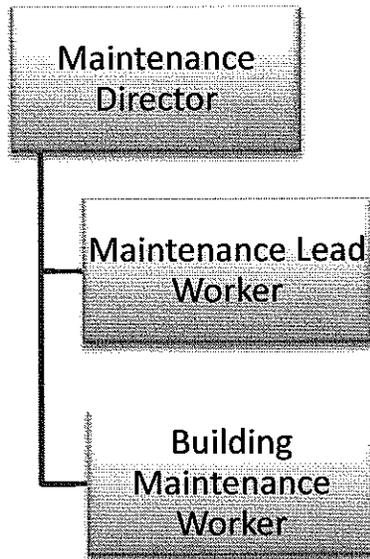
It will be the goal of the maintenance department to work safely and with fiscal responsibility to maintain an accessible, safe, comfortable and efficient work environment for employees and residents of Lincoln County to conduct business.

As maintenance director, my goal is to lead by example: Work diligently at directing all maintenance functions with as little interruption as possible, while bringing new insight to help grow Lincoln County.

Employment

Positions	PT	FT	FTE	Total Employed
Maintenance Director		1	1	1
Maintenance Lead Worker		1	1	1
Building Maintenance Worker		2	2	2
Totals		4	4	4

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

26 Maintenance - Patrick Gierl

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 682,514	\$ 750,310	\$ 750,310	\$ 744,801	-0.73%
Public charges for service	68	500	-	-	-100.00%
Miscellaneous Revenues	1,510,287	126,000	71,344	127,400	1.11%
Total Revenues	2,192,869	876,810	821,654	872,201	-0.53%
Fund Balance Applied	-	59,000	-	304,300	415.76%
Total Revenues & Fund Bal Applied	\$2,192,869	\$ 935,810	\$ 821,654	\$1,176,501	25.72%
Expenditures					
Payroll	\$ 192,557	\$ 233,720	\$ 85,366	\$ 271,851	16.31%
General Govt-Gen Buildngs/Plant	596,417	643,090	273,015	634,350	-1.36%
Capital Outlay	-	-	-	54,700	100.00%
Capital Improvement Plan	167,191	59,000	-	215,600	265.42%
Total Expenditures	\$ 956,165	\$ 935,810	\$ 358,381	\$1,176,501	25.72%

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.

The Lincoln County Veterans Services Office has a compassionate understanding of the problems, which confront veterans, widows, widowers, and children. The County Veterans Service Officer knows the extent, the meaning, and the application of laws that have been passed by U.S. Congress in the interests of veterans and their dependents. They also know the rules and regulations adopted by the Department of Veterans Affairs to clarify and implement those laws. The County Veterans Service Office will apply specialized knowledge in the best way suited to the needs of every individual veteran or other beneficiary who comes to the office for assistance.

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

- Primary Mortgage Loan

Assistance to Needy Veterans and Family

- Aid to Military Families
- Health Care Aid
 1. Dental
 2. Vision
 3. Hearing

Education

- Federal
- State

Death Benefits

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

Life Insurance

Veterans Relief

Wisconsin Veterans Home

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 2015

- Continue State and Federal training. Maintain level of assistance provided to the veterans and their families.
- Increase Federal funds from the Veterans Administration into Lincoln County by at least another 12%.
- Increase County tax revenue from Veterans Benefits in Lincoln County by at least another 12%.

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 2013**. VA Benefits total \$18,734,000.00.

COMPENSATION & PENSION	EDUCATION	INSURANCE & INDEMNITIES	MEDICAL	UNIQUE PATIENTS*
\$10,551,000	\$646,000.00	\$504,000.00	\$7,072,000	\$1,038,000

STATE OF WISCONSIN:

1. GRANTS: Paid in Calendar Year 2013
 - 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. \$0 was paid for 0 claims.
2. WISCONSIN VETERANS HOMES – KING, CHIPPEWA FALLS, and UNION GROVE, 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 and Union Grove.

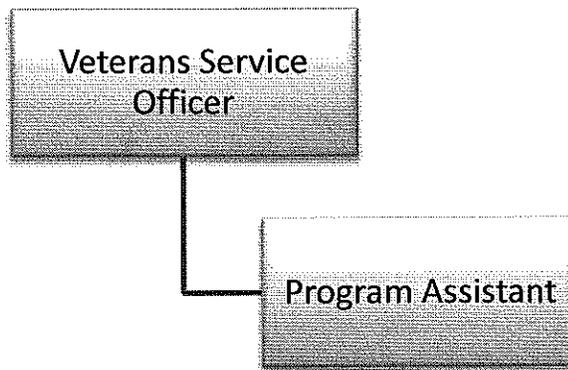
* Unique patients are patients who received treatment at a VA health care facility. Data are provided by the Allocation Resource Center (ARC).

** At the time of the creation of this report 2012 is the most current statistics available.

Employment

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

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

27 Veterans' Services - Richard Wolf

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 130,051	\$ 135,251	\$ 135,251	\$ 138,388	2.32%
Intergovernmental Revenues	10,000	10,000	-	10,000	0.00%
Total Revenues	\$ 140,051	\$ 145,251	\$ 135,251	\$ 148,388	2.16%
Fund Balance Applied					
	-	11,619	-	2,000	-82.79%
Total Revenues and Fund Bal A	\$ 140,051	\$ 156,870	\$ 135,251	\$ 150,388	-4.13%
Expenditures					
Payroll	\$ 127,107	\$ 132,726	\$ 62,360	\$ 135,863	2.36%
Health and Human Services	8,209	24,144	6,129	14,525	-39.84%
Total Expenditures	\$ 135,316	\$ 156,870	\$ 68,489	\$ 150,388	-4.13%

Clerk of Circuit Court

Mission Statement

The office of the Clerk of Circuit Courts mission is to operate an effective multi-court system, consisting of two Circuit Court branches and one part-time Family Court Commissioner. 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 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 development of accurate budgets.

Services Provided

- The Clerk of Circuit Courts office is the administrative front line between the public and the judiciary.
- Responsible to accurately maintain court files, record court proceedings, and disseminate conviction information to appropriate agencies.
- Statutorily ordered to collect court ordered fees, fines and forfeitures and disburse monthly.
- Collect and report bond as ordered by the court to include IRS form 8300.
- Keep current on record retention schedules and provide archived documentation to the public and agencies for family history and criminal records.

2015 Goals

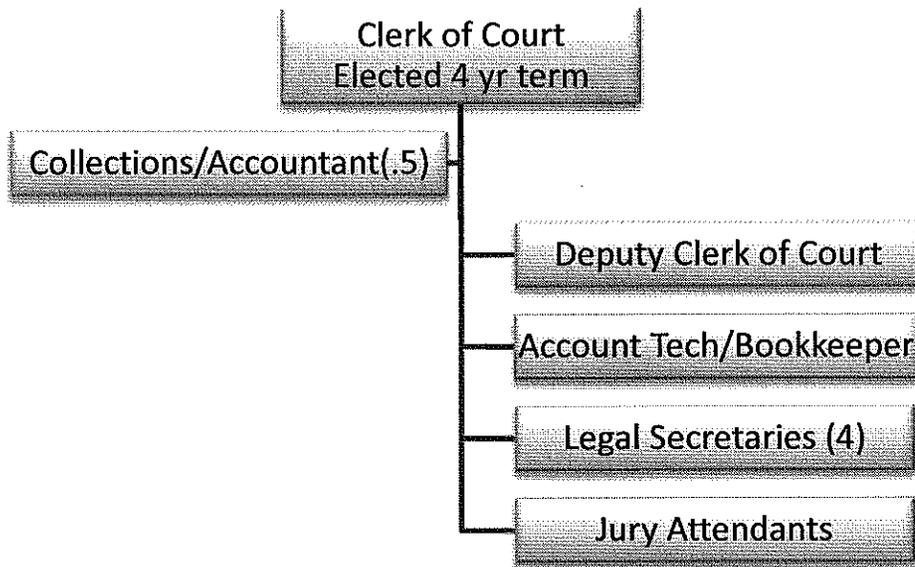
- Expand court file scanning.
- Enable WCCA e-payments.
- Implement e-filing.
- Continue to work as a team member to collaborate both branches of the circuit courts to be more consistent and efficient.
- Continue to work with other agencies to enhance electronic information sharing.

Employment

Positions	PT	FT	FTE	Total Employed
Clerk of Court		1	1	1
Deputy Clerk of Court		1	1	1
Account Tech/Bookkeeper		1	1	1
Legal Secretary		4	4	4
Collections/Accountant*	0.5		0.5	1
Jury Attendants				
Totals	0	7	7.5	8

*Shared with Sheriff Dept. to make a full time position

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

30 Clerk of Courts - Cindy Kimmons

Account Description	2013 Actual Amount	2014 Modified Amount	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 283,929	\$ 314,950	\$ 314,950	\$ 337,980	7.31%
Intergovernmental Revenues	78,359	70,100	29,976	67,800	-3.28%
Fines, Forfeits and penalties	122,727	131,500	47,337	124,500	-5.32%
Public charges for services	60,511	65,000	25,801	60,000	-7.69%
Intergovernmental charges	3,662	2,300	413	3,700	60.87%
Miscellaneous	348	100	77	350	250.00%
Total Revenues	\$ 549,536	\$ 583,950	\$ 418,554	\$ 594,330	1.78%
Expenditures					
Payroll	\$ 436,752	\$ 476,100	\$ 216,634	\$ 468,000	-1.70%
General Government-Judicial	95,170	102,850	24,545	126,330	22.83%
Capital Outlay	-	5,000	-	-	-100%
Total Expenditures	\$ 531,922	\$ 583,950	\$ 241,179	\$ 594,330	1.78%

LINCOLN COUNTY CIRCUIT COURT

(Register in Probate)

Mission Statement

To provide accurate information and assistance regarding a variety of probate and juvenile matters to the circuit courts, the public, attorneys, and other court related personnel in a timely and cost effective manner while preserving confidentiality and adhering to the rules of both legal and judicial ethics.

Services Provided

- ◆ Receive, review for accuracy and completeness, index, docket, file and maintain documents related to the following probate and juvenile case types: Formal and Informal Probate, Wills for Safekeeping, Non-Probate Wills, Testamentary Trusts, Guardianship, Mental Commitments, Adoptions, Termination of Parental Rights, Juvenile Delinquency and CHIPS Proceedings, Truancy Court, Juvenile Ordinance Violations.
- ◆ Assist and respond to inquiries regarding probate and juvenile matters from the public, attorneys, and other county agencies.
- ◆ Provide necessary forms and procedural guidance to a variety of non-represented citizens regarding various probate and juvenile matters.
- ◆ Serve as the presiding court official in informal estate proceedings and WATTS Review Hearings.
- ◆ Schedule and clerk all probate and juvenile court proceedings and prepare all court orders that result and any other documents as directed by the court.
- ◆ Conduct Annual Protective Placement Reviews of all protective placement cases.
- ◆ Receive and review for accuracy and completeness and approve or disapprove all Annual Accountings in guardianship estate proceedings.
- ◆ Prepare and monitor the annual budgets of the Circuit Court and the Family Court Commissioner, and the county law library.

Performance Indicators

- ◆ Limited errors and oversights by the public and attorneys in procedures involving probate and juvenile case types.
- ◆ Compliance with state statutes, district benchmarks, and county policies with regard to the amount of time it takes to get cases through the court system.

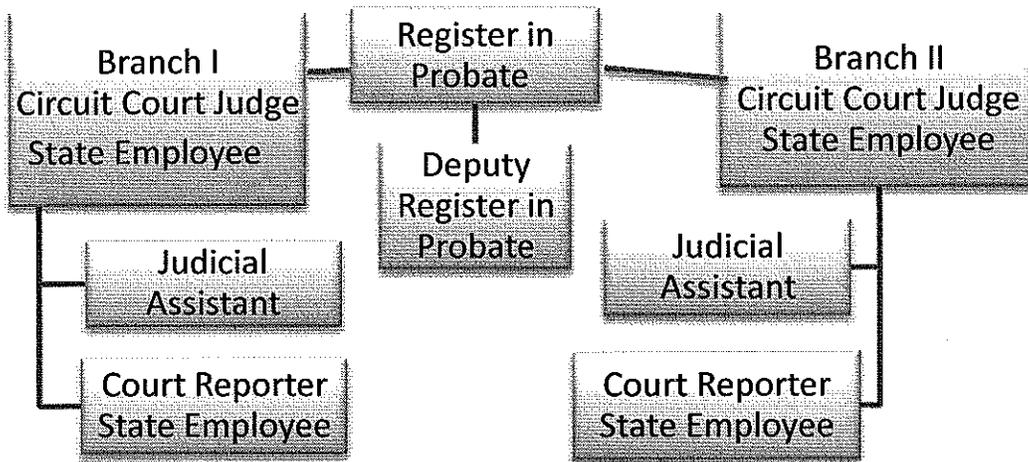
2015 Goals

- ◆ To maintain the level of service demanded by the public, attorneys, and other county and state agencies while working within the confines of a decreased operating budget.
- ◆ To minimize operational expenses including the cost of contracted services such as court appointed attorneys, guardian ad litem, and examining physicians.
- ◆ To continue to work on establishing Guardian ad Litem Oversight policies and procedures.
- ◆ To increase and improve procedures for compliance with e-filing systems and procedures as they are introduced by CCAP, including scanning all documents.
- ◆ To educate the public and attorneys on e-filing procedures as the systems become available.

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	0	4	4	4

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

31 Circuit Court - Becky Byer

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 169,925	\$ 176,074	\$ 176,074	\$ 209,015	18.71%
Intergovernmental Revenues	67,382	67,500	29,413	61,400	-9.04%
Fines, Forfeits and penalties	1,025	800	319	500	-37.50%
Public charges for services	12,160	10,200	5,574	9,500	-6.86%
Total Revenues	\$ 250,492	\$ 254,574	\$ 211,380	\$ 280,415	10.15%
Expenditures					
Payroll	\$ 196,542	\$ 215,911	\$ 99,886	\$ 236,629	9.60%
General Government-Judicial	53,895	38,663	25,608	43,786	13.25%
Total Expenditures	\$ 250,437	\$ 254,574	\$ 125,494	\$ 280,415	10.15%

**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

32 Family Court Commissioner - Becky Byer

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 19,286	\$ 20,322	\$ 20,322	\$ 18,313	-9.89%
Intergovernmental Revenues	489	275	181	477	73.45%
Licenses & permits	3,435	4,500	1,560	3,588	-20.27%
Public charges for services	2,700	3,102	985	2,970	-4.26%
Total Revenues	\$ 25,910	\$ 28,199	\$ 23,048	\$ 25,348	-10.11%
Expenditures					
General Government-Judicial	\$ 23,772	\$ 28,199	\$ 12,402	\$ 25,348	-10.11%
Total Expenditures	\$ 23,772	\$ 28,199	\$ 12,402	\$ 25,348	-10.11%

District Attorney

Mission Statement

The mission of the District Attorney's Office is to prosecute all criminal actions and all County traffic actions. These responsibilities include prosecuting: 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 can conduct: Initial John Doe proceedings and empanel grand juries, conduct inquests, sexually violent person commitments, prosecute welfare fraud cases, prepare criminal appeals, prosecute juvenile delinquencies and child in need of protection or services actions. The District Attorney also oversees 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. 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 as needed.

Services Provided

- To prosecute criminal and civil actions as outlined in the mission statement.
- 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 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 meetings 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.

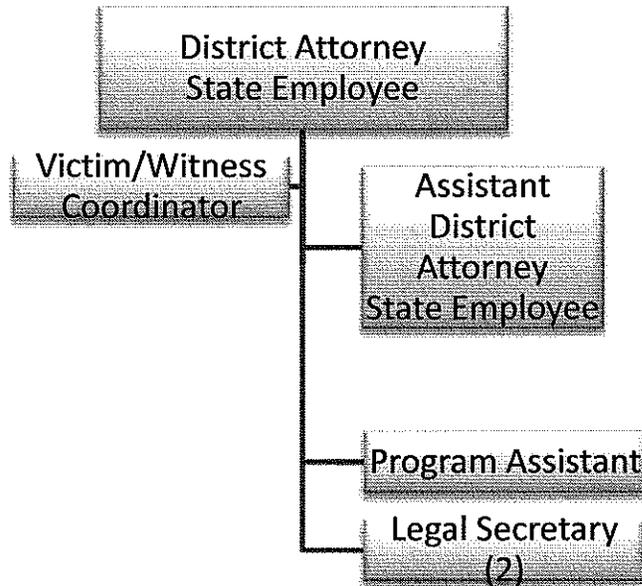
Additional Comments

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		2	2	2
Victim Witness Coordinator		1	1	1
Totals		4	4	4

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

33 District Attorney - Don Dunphy

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Amount	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 166,141	\$ 176,157	\$ 176,157	\$ 166,918	-5.24%
Public charges for services	3,403	2,700	351	2,500	-7.41%
Total Revenues	\$ 169,544	\$ 178,857	\$ 176,508	\$ 169,418	-5.28%
Expenditures					
Payroll	\$ 125,200	\$ 154,157	\$ 51,969	\$ 143,118	-7.16%
General Government-Legal	44,344	24,700	22,477	26,300	6.48%
Total Expenditures	\$ 169,544	\$ 178,857	\$ 74,446	\$ 169,418	-5.28%

**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

33 Victim/Witness - Don Dunphy

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 33,897	\$ 35,039	\$ 35,039	\$ 36,593	4.44%
Intergovernmental Revenues	32,945	30,675	-	31,000	1.06%
Total Revenues	\$ 66,842	\$ 65,714	\$ 35,039	\$ 67,593	2.86%
Expenditures					
Payroll	\$ 58,910	\$ 61,139	\$ 28,451	\$ 63,018	3.07%
General Government-Legal	3,858	4,575	1,276	4,575	0.00%
Total Expenditures	\$ 62,768	\$ 65,714	\$ 29,727	\$ 67,593	2.86%

LAND SERVICES

The Lincoln County Comprehensive Plan directs the work of Land Services. The Plan was developed through a planning process with extensive public participation. The plan represents the desires of Lincoln County residents through implementation of the goals, objectives, policies, and recommendations.

Mission: Over the next 20 years and beyond, Lincoln County desires to preserve its abundant rural character. The County's rural character is defined by its forests, pristine lakes, rivers, wetlands, and other natural areas; farms and open spaces; clear separation between "city" and "country"; schools and other institutions; careful placement and design of development; and most importantly, its people. At the same time, the County will accommodate and promote thoughtfully planned housing and economic development, and seek to balance community goals with private property rights. Lincoln County seeks to achieve this vision in close partnership with towns, cities, and others interested in the County's long term health, success, and beauty.

Goals

- To work with local governments to promote an economically efficient, environmentally sustainable, and compatible development pattern.
- To preserve, conserve, enhance, and carefully use precious agricultural, forest, natural, historic, and archeological resources to serve multiple functions.
- To work cooperatively with town and city governments to promote an economically efficient, environmentally sustainable, and compatible development pattern that also respects private property rights.
- To provide for the efficient and safe movement of people and goods, serve the planned land use pattern, and minimize negative impacts such as congestion, noise, and air pollution.
- To support the effective delivery of community utilities, facilities, and services corresponding to the expectations of residents – both in terms of service levels and costs.
- To provide a broad range of housing choices that meet the needs of all residents, while maintaining a predominantly rural residential character.
- To encourage a variety of economic development opportunities appropriate to the resources and character of the County.
- To establish mutually beneficial intergovernmental relations with other governmental jurisdictions, both within and outside the County.

Land Services strives to achieve the mission and goals through 6 primary program responsibilities.

- **Surveying:** maintain the Public Land Survey System; review Certified Survey Maps and plats; and maintenance, indexing, and reproduction of survey records.
- **Tax Description:** the basis for property tax billing and collection including support to local officials.
- **Tax Assessment:** develop and maintain a computerized tax billing, collection and assessment system.
- **Land Information:** promotes the sharing, integration, and analysis of land information.
- **Land Conservation:** protect and preserve land and water resources of Lincoln County.
- **Planning and Zoning:** planning, administration, and regulation of land use.

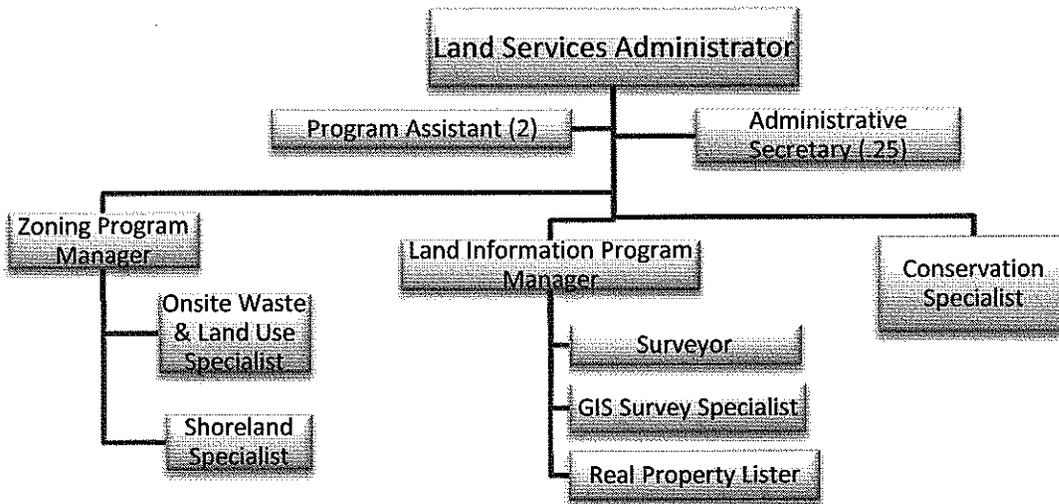
Mission, goals, and indicators for each program area are established and/or reviewed annually.

Employment

Postitions	PT	FT	FTE	Total Employed
Land Services Administrator		1	1	1
Conservationist Specialist		1	1	1
Program Assistant		2	2	2
GIS Surveying Specialist		1	1	1
Real Property Lister		1	1	1
Surveyor		1	1	1
Land Info Program Manager		1	1	1
Zoning Program Manager		1	1	1
Onsite Waste/Land Use Specialist		1	1	1
Shoreland Specialist		1	1	1
Fiscal Clerk*	0.25		0.25	1
Totals	0.25	11	11.25	12

*Shared with Register of Deeds to make a full time position

Organization Chart



40 - 42 Land Services - Diane Wessel

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	840,418	853,868	853,868	766,765	-10.20%
Intergovernmental Revenues	458,964	158,400	10,142	167,000	0.05
Licenses and permits	99,135	100,000	41,725	100,000	0.00%
Public charges for services	53,780	33,750	20,242	42,450	0.26
Intergovernmental Charges	2,299	-	-	400	0.00%
Miscellaneous Revenues	10,500	-	-	-	-
Total Revenues	1,465,096	1,146,018	925,978	1,076,615	-6.06%
Other Financing Sources	-	-	-	-	-
Fund Balance Applied	-	324,123	-	93,228	
Total Revenues and Fund Bal Applied	\$ 1,465,096	\$ 1,470,141	\$ 925,978	\$ 1,169,843	-20.43%
Expenditures					
Payroll-Property Records & Control	324,949	376,169	107,469	337,726	-10.22%
Payroll Conservation & Development	486,522	495,753	226,083	486,290	-1.91%
General Government	152,910	377,609	79,313	244,912	-35.14%
Conservation & Development	389,350	180,610	26,350	100,915	-44.13%
Public Works-Zoning	-	-	-	-	-
Capital Outlay	8,636	40,000	-	-	-100.00%
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 1,362,367	\$ 1,470,141	\$ 878,430	\$ 1,169,843	-20.43%

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 and protect the integrity of the official county repository for:
 1. Real estate records (deeds, land contracts, mortgages, etc.)
 2. Real-property –related financing statements.
 3. Vital records (birth, death, marriage, domestic partnership, termination of domestic partnership 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 to assure a high level of timely service for our citizen/customers.

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 1990.
- Vital Records, such as Birth, Death and Marriage are available dating back to the 1800's.
- Certified copies of the Birth, Death, Marriages, Domestic Partnership, Termination of Domestic Partnership and Military Discharges are issued from the Register of Deeds office.
- Uniform Commercial Codes dealing with Real Estate are recorded in the office. Inquiries 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.
- Real Estate records via Internet

Goals for 2015

- Continue back indexing of Parcel Numbers
- Continue back scanning and back tracting of Real Estate documents
- Continue conversion of paper documents to digital images

Performance Indicators

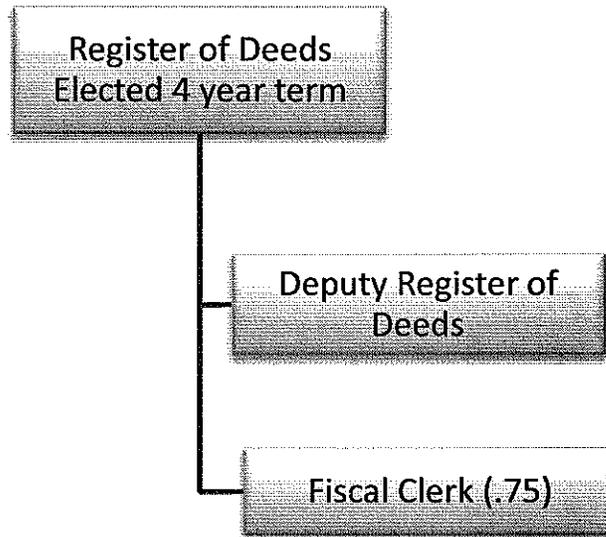
- Number of Recorded Documents
- Number of Certified Vital Records
- Number of Recorded Plats & CSM's
- Number of Printed Documents
- CD ROM Revenues
- Retained fees from Wisconsin Transfer Return Fees

Employment

Positions	PT	FT	FTE	Total Employed
Register of Deeds		1	1	1
Deputy Register of Deeds		1	1	1
Fiscal Clerk*	0.75		0.75	1
Totals	0.75	2	2.75	3

*Shared with Zoning to make a full time position

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

43 Register of Deeds - Sarah Koss

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Amount	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 14,693	\$ 14,684	\$ 14,684	\$ 37,868	157.89%
Other Taxes	40,246	40,000	18,633	42,000	5.00%
Public charges for services	177,017	183,070	69,137	154,040	-15.86%
Total Revenues	\$ 231,956	\$ 237,754	\$ 102,454	\$ 233,908	-1.62%
Funds Applied					
	-	49,822	-	-	-100.00%
Total Revenues & Funds Applied	\$ 231,956	\$ 287,576	\$ 102,454	\$ 233,908	-18.66%
Expenditures					
Payroll	\$ 190,668	\$ 200,174	\$ 94,494	\$ 188,828	-5.67%
General Government-Property Rec/Con	72,652	87,402	26,448	45,080	-48.42%
Total Expenditures	\$ 263,320	\$ 287,576	\$ 120,941	\$ 233,908	-18.66%

University of Wisconsin Extension

Mission Statement

Purpose to which we commit... We teach, learn, lead and serve, connecting people with the University of Wisconsin, and engaging with them in transforming lives and communities.

Services Provided

We transform lives, organizations and communities by:

- creating stronger economies;
- building resilient and productive environments;
- addressing food safety, food security and health; and
- by building thriving youth, families, organizations and communities.

The Lincoln County Cooperative Extension Office is one of seventy-two county offices statewide, staffed by professional educators. We offer educational programs through four program areas: Agriculture and Natural Resources; Community, Natural Resource and Economic Development; Family Living; and 4-H Youth Development.

UW-Extension staff are faculty members of the University of Wisconsin, employed by a cooperative arrangement between the University and the County. As faculty, staff provide a direct link to the University of Wisconsin expertise and research. This university affiliation provides counties with access to community assessment tools, program evaluation expertise, a statewide network of program professionals, a source of professional development and access to University of Wisconsin programs.

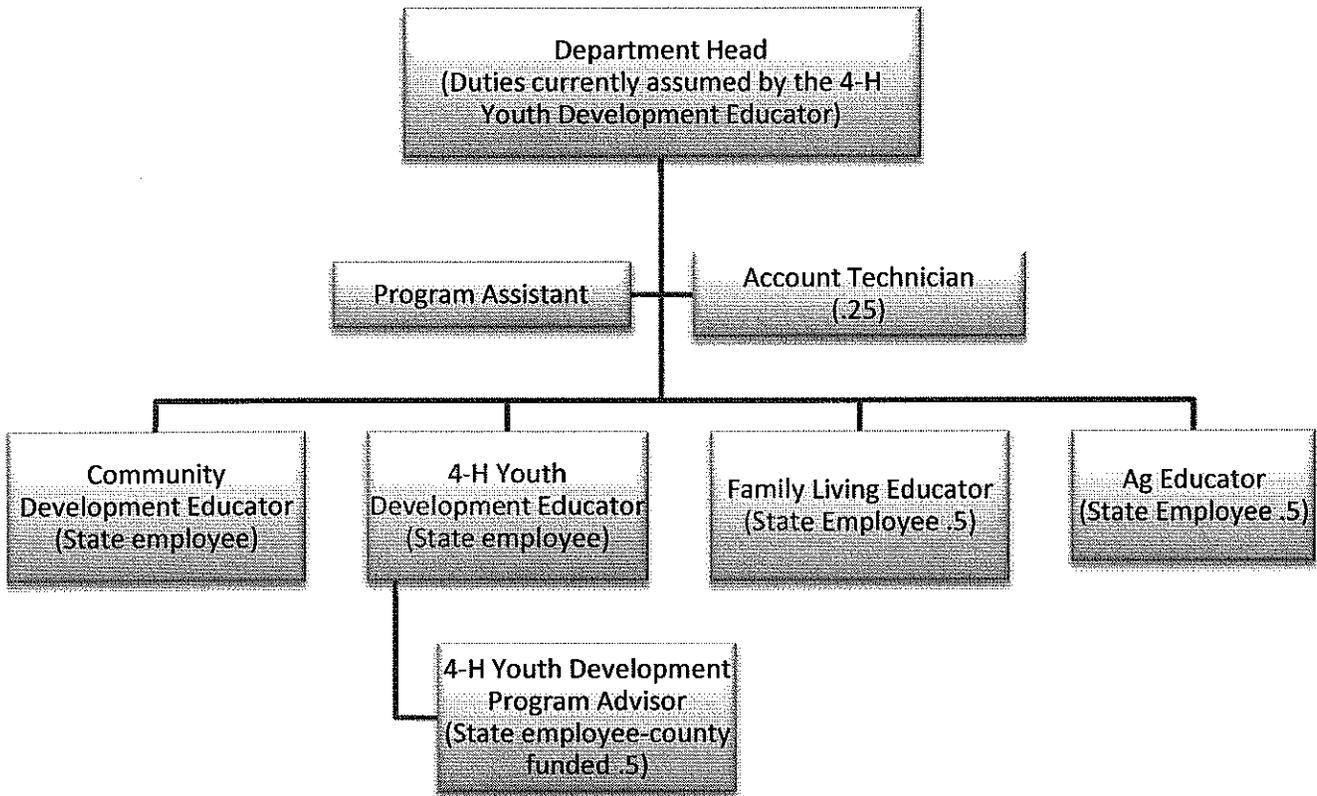
Imbedded in our programming are strong partnerships. Working with government agencies, community groups, schools, organizations and individuals, UW-Extension staff creatively engage others in our work. These partnerships enable us to reach county residents where they live and work, promoting life-long learning.

Employment

Positions	PT	FT	FTE	Total Employed
Account Technician*	0.25		0.25	1
Program Assistant		1	1	1
Totals		1	1.25	2

*Shared with Forestry to make a full time position.

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

44 U.W. Extension - Debbie Moellendorf

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Amount	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 194,060	\$ 198,663	\$ 198,663	\$ 198,663	0.00%
Intergovernmental Revenues	8,528	8,945	2,073	7,145	-20.12%
Public Charges for Services	24,035	19,063	13,250	24,809	30.14%
Intergovernmental Charges	2,400	2,450	-	2,016	-17.71%
Miscellaneous revenue	125	1,925	1,100	1,425	-25.97%
Total Revenues	229,148	231,046	215,086	234,058	1.30%
Fund Balance Applied	-	22,230	-	12,340	-44.49%
Total Revenues and Fund Bal Applied	\$ 229,148	\$ 253,276	\$ 215,086	\$ 246,398	-2.72%
Expenditures					
Payroll	\$ 59,687	\$ 53,731	\$ 24,804	\$ 54,635	1.68%
Culture, Recreation, & Education-Educ	169,526	199,545	95,638	191,763	-3.90%
Total Expenditures	\$ 229,213	\$ 253,276	\$ 120,442	\$ 246,398	-2.72%

Sheriff's Office

Vision Statement

Our vision at the Lincoln County Sheriff's Office is to be regarded as a model organization that strictly adheres to its core values and principles and to be an effective law enforcement agency for our community by providing highly professional services.

Mission Statement

We, the members of the Lincoln County Sheriff's Office, carry out our honorable work honorably. We are committed to providing the highest level of service through personal integrity, dedication and professionalism in order to provide a feeling of safety and security in our community.

Core Values

SERVICE TO THE COMMUNITY. This means responding reliably to citizen and visitor needs, aggressively working to solve community problems and providing effective law enforcement. We will accomplish these service goals through the positive work ethics of cooperation, persistence, teamwork, courage, impartiality, leadership and the will to succeed, as well as through continuous training.

INTEGRITY. We recognize that our conduct must always reflect personal honesty, confidentiality, accountability and sincerity in both our professional and private lives in order to earn and keep the public trust.

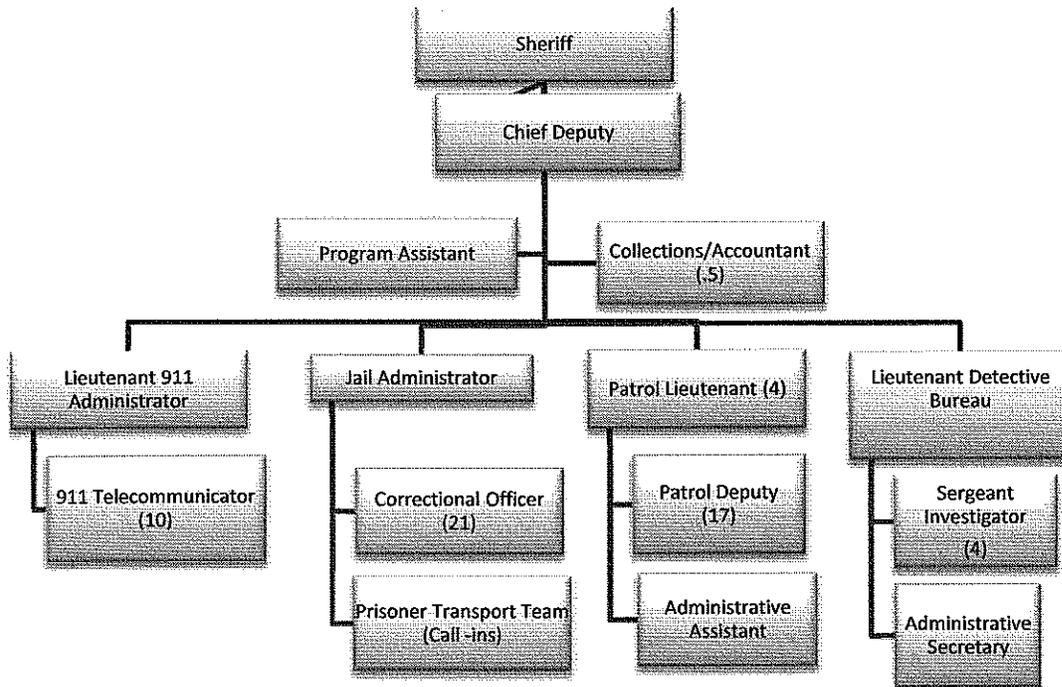
PROFESSIONALISM. We value the public's perception of our agency. We will project a professional image through pride in our profession, our appearance, our demeanor, our work proficiency and in each other. We are dedicated to our mission, the people of Lincoln County and our agency.

Employment

Postitions	PT	FT	FTE	Total Employed
Sheriff		1	1	1
Chief Deputy		1	1	1
Lieutenant 911 Administrator		1	1	1
Jail Administrator		1	1	1
Lieutenant/Patrol		4	4	4
Lieutenant/Detective Bureau		1	1	1
Sergeant Investigator		4	4	4
Patrol Deputy		17	17	17
911 Telecommunicator		10	10	10
Correction Officer		21	21	21
Collections/Accountant*	0.5		0.5	1
Program Assistant		1	1	1
Administrative Secretary		2	2	2
Prisoner Transport Team	8			8
Totals	8.5	64	64.5	73

*Shared with Clerk of Courts to make a full time position.

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

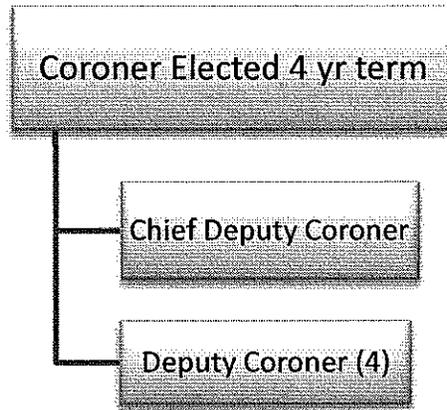
50 Sheriff - Jeff Jaeger

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 5,596,857	\$ 5,756,748	\$ 5,756,748	\$ 5,753,487	-0.06%
Intergovernmental Revenues	102,225	39,352	(31,672)	31,192	-20.74%
Fines, Forfeits and Penalties	14	55	-	55	0.00%
Public charges for services	1,300,737	941,100	338,784	1,150,308	22.23%
Intergovernmental Charges for Services	49,843	45,050	30,500	50,100	11.21%
Miscellaneous	70,545	96,950	1,624	68,050	-29.81%
Total Revenues	7,120,221	6,879,255	6,095,984	7,053,192	2.53%
Fund Balance Applied	-	292,765	-	-	-100.00%
Other Financing Sources	35,267	72,967	-	72,967	0.00%
Total Revenues, Fund Bal and Transfer	\$ 7,155,488	\$ 7,244,987	\$ 6,095,984	\$ 7,126,159	-1.64%
Expenditures					
Payroll	\$ 4,882,744	\$ 5,077,278	\$ 2,259,359	\$ 5,195,758	2.33%
Public Safety-Law Enforcement	1,538,274	1,997,709	869,107	1,915,401	-4.12%
Capital Outlay	17,287	-	-	15,000	100.00%
Capital Improvement Plan	-	170,000	-	-	-100.00%
Total Expenditures	\$ 6,438,305	\$ 7,244,987	\$ 3,128,466	\$ 7,126,159	-1.64%

Employment

Positions	PT	FT	FTE	Total Employed
Coroner	0.5		0.5	1
Chief Deputy Coroner	0.25		0.25	1
Deputy Coroner	.25(4)		1	4
Totals	1.5		1.75	6

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

51 Coroner - Paul Proulx

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 41,047	\$ 41,047	\$ 41,047	\$ 41,818	1.88%
Public Charges for Service	11,800	16,000	7,750	16,000	0.00%
Total Revenues	\$ 52,847	\$ 57,047	\$ 48,797	\$ 57,818	1.35%
Expenditures					
Payroll	\$ 31,405	\$ 26,932	\$ 11,842	\$ 29,252	8.61%
General Government-Judicial	21,614	30,115	11,410	28,566	-5.14%
Total Expenditures	\$ 53,019	\$ 57,047	\$ 23,252	\$ 57,818	1.35%

LINCOLN COUNTY 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. The goal is to lessen the loss of life and reduce injuries and property damage during any natural or technological incident or event.

Services Provided

- Emergency Planning and Preparedness Program
- Assist with Safety / Loss Control / Risk Management
- Hazardous Materials Response Planning
- Terrorism / Weapons of Mass Destruction Planning/Preparedness
- Homeland Security Planning

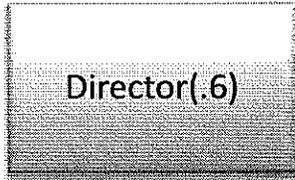
2015 Goals

- Continue to provide guidance and assistance to community emergency response agencies in development and updating of all hazards agency emergency response plans
- Work at developing new ways to effectively provide communication and warning to the people of Lincoln County prior to, during and after emergencies/disasters.

Employment

Positions	PT	FT	FTE	Total Employed
Director	0.6		0.6	1
Totals		0	0.6	1

Organization Chart



**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

52 Emergency Management - Jeff Kraft

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 51,280	\$ 23,994	\$ 23,994	\$ 23,877	-0.49%
Intergovernmental revenue	54,204	32,450	26,388	42,650	31.43%
Total Revenues	\$ 105,484	\$ 56,444	\$ 50,382	\$ 66,527	17.86%
Expenditures					
Payroll	\$ 89,757	\$ 45,144	\$ 21,522	\$ 47,377	4.95%
Public Safety-Other	15,654	11,300	11,326	19,150	69.47%
Total Expenditures	\$ 105,411	\$ 56,444	\$ 32,849	\$ 66,527	17.86%

Child Support

Mission Statement

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; enforcement and modification of existing court orders; and monitoring collections. Services are available to Lincoln County residents regardless of financial status. This agency is part of the Lincoln County Social Services Department.

Performance Indicators

- Meet and/or surpass state performance criteria for paternity establishment, child support collection, and child support enforcement.

**Lincoln County
General Fund Departments
2015 Proposed Budget Summary**

60 Child Support - Mike Nelson

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 50,701	\$ 51,730	\$ 51,730	\$ 43,923	-15.09%
Intergovernmental Revenues	409,952	224,243	83,327	217,912	-2.82%
Public Charges	4,453	5,500	2,321	5,500	0.00%
Total Revenues	465,106	281,473	137,378	267,335	-5.02%
Expenditures					
Payroll	\$ 208,320	\$ 223,153	\$ 84,996	\$ 208,560	-6.54%
Health and Human Services	55,674	58,320	26,484	58,775	0.78%
Total Expenditures	\$ 263,994	\$ 281,473	\$ 111,480	\$ 267,335	-5.02%

**Lincoln County
Special Revenue Funds
2015 Proposed Budget Summary**

0020 County Roads Fund - Mike VanDeWeerd

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 2,266,753	\$ 2,266,753	\$ 2,266,753	\$ 2,266,753	0.00%
Intergovernmental Revenues	1,741,299	1,240,395	330,412	1,278,914	3.11%
Total Revenues	\$ 4,008,052	\$ 3,507,148	\$ 2,597,165	\$ 3,545,667	1.10%
Other Financing Sources	740,814	440,945	-	250,000	-43.30%
Fund Balance applied	-	916,057	-	-	-100.00%
Total Revenues and Fund Bal Applied	\$ 4,748,866	\$ 4,864,150	\$ 2,597,165	\$ 3,795,667	-21.97%
Expenditures					
Public Works	\$ 4,731,916	\$ 4,864,150	\$ 1,406,883	\$ 3,795,667	-21.97%
Total Expenditures	\$ 4,731,916	\$ 4,864,150	\$ 1,406,883	\$ 3,795,667	-21.97%

**Lincoln County
Special Revenue Funds
2015 Proposed Budget Summary**

0021 Jail Assessment Fund - Jeff Jaeger

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Fines, Forfeits & penalties	\$ 33,051	\$ 50,000	\$ 13,483	\$ 50,000	0.00%
Total Revenues	33,051	50,000	13,483	50,000	0.00%
Expenditures					
Public Safety	\$ 7,966	\$ -	\$ -	\$ -	-
Outlay	-	28,391	-	28,391	0.00%
Total Expenditures	7,966	28,391	-	28,391	0.00%
Other Financing Uses					
Transfer out	21,609	21,609	-	21,609	0.00%
Total Expenditures & Other Finance Uses	\$ 29,575	\$ 50,000	\$ -	\$ 50,000	0.00%

Emergency Medical Service

Lincoln County provides paramedic level ambulance service to all residence and visitors of Lincoln County. Lincoln County strives to provide emergency medical services in the most cost effective manner. To that end, Lincoln County does the billing, enters patient and insurance data, files Medicare and Insurance claims, and receipts payments of all ambulance calls.

Goals

- Work with Medicare and Medicaid for more timely payments on claims.
- Work with providers on more cost effective service delivery.
- Continue to improve County-wide medical billing for greater efficiencies.
- File insurance claims electronically.
- Work on timelier filing of claims.
- Work on having claims paid within 90 days from date of service.
- Work harder with insurance company on claims older than 60 days.
- Monitor State and Federal regulations for compliance issues.

Performance Indicators

	<u>Merrill</u>		<u>Tomahawk</u>	
	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>
Calls	1325	1252	641	634
Charges	\$1,220,385	\$1,172,520	\$632,126	\$579,405
Receipts	\$ 521,061	\$ 537,472	\$303,557	\$310,641

**Lincoln County
Special Revenue Funds
2015 Proposed Budget Summary**

0022 Emergency Medical Service - Dan Leydet

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 651,151	\$ 636,086	\$ 636,086	\$ 662,662	4.18%
Intergovernmental	53,726	60,000	16,700	43,500	-27.50%
Public charges for services	1,067,722	1,102,000	447,858	1,162,500	5.49%
Miscellaneous	60,000	-	-	-	-
Total Revenues	1,832,599	1,798,086	1,100,644	1,868,662	3.93%
Transfer from General Fund	128,618	-	-	160,000	100.00%
Total Revenues & Fund Balance Appl	\$ 1,961,217	\$ 1,798,086	\$ 1,100,644	\$ 2,028,662	12.82%
Expenditures					
Payroll	\$ -	\$ -	\$ 24,558	\$ 57,096	100.00%
Public Safety	1,772,965	1,798,086	887,646	1,811,566	0.75%
Capital Improvement Plan	-	-	-	160,000	100.00%
Total Expenditures	\$ 1,772,965	\$ 1,798,086	\$ 912,205	\$ 2,028,662	12.82%
Other Financing Uses					
Transfer to General Fund	240,885	-	-	-	-
Total Expenditures & Other Fin Uses	\$ 2,013,850	\$ 1,798,086	\$ 912,205	\$ 2,028,662	12.82%

Health Department

Mission Statement

The mission of the Lincoln County Health Department is to provide services to residents promoting optimal health and safety through prevention, protection, and intervention.

Services Provided

Chronic Disease Prevention

Community Health Improvement Plan
Foot Care
Tobacco Prevention and Control
Wisconsin Well Women Program

Disease Control and Follow-up

Food and Water Borne Diseases
Sexually Transmitted Diseases
Tuberculosis
Vector Borne Diseases
Vaccine Preventable Diseases

Employee Health

Alcohol and Drug Screening

Environmental Health

Water Testing for Public and Private Wells
Inspection and Licensure Program for
Food, Recreation, Lodging, and
Mobile Home Parks

Human Health Hazard Investigations
Rabies Control

Family Health

Health Checks
Prenatal Care Coordination
Postpartum Home Visits
Oral Health Prevention Programs
Car Seat Inspections
Cribs for Kids

Immunizations

Childhood and Adult Vaccines

Jail Health

Public Health Preparedness

School Health Services

Goals and Objectives

1. Achieve organizational excellence by means of highly skilled workforce, improved processes, and effective systems.
2. Assure a public health workforce development system to promote excellence in Lincoln County.
3. Improve internal and external communication and collaboration to expand public awareness of our responsibilities
4. Fiscal sustainability

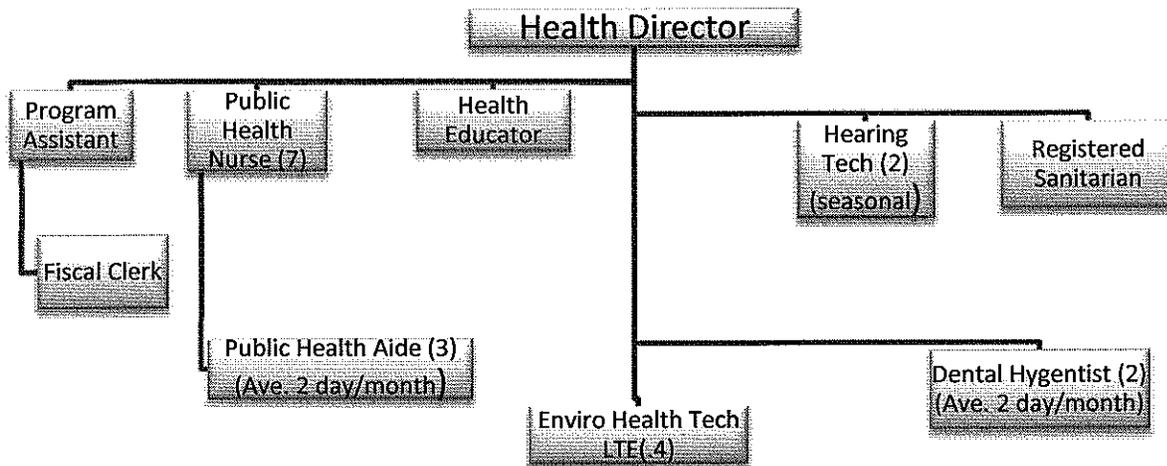
Performance Indicators

- Number of students who received health counseling, assessments and referrals.
- Number of inmates receiving timely and adequate health services.
- Percentage of Lincoln County residents that received recommended immunizations.
- Number of communicable diseases outbreaks prevented.
- Number of environmental complaints resolved.
- Number of public health water sources that are safe.
- Number of inspected establishments with a reduced number of CDC violations.
- Number of women receiving breast and cervical prevention screening.
- Percentage of public health preparedness capabilities met.
- Number of children receiving age appropriate lead testing.
- Percentage of children in Lincoln County that receive dental sealants.
- Number of appropriate growth and developmental assessments, education and referrals with high risk families of young children.

Employment

Positions	PT	FT	FTE	Total Employed
Health Director		1	1	1
Public Health Nurse		5	5	5
Public Health Nurse	0.8		0.8	1
Public Health Nurse	0.75		0.75	1
Registered Sanitarian		1	1	1
Health Educator		1	1	1
Program Assistant		1	1	1
Fiscal Clerk		1	1	1
Enviromental Health Tech Lte	0.4		0.4	1
Public Health Aide(2 day/month)	.09(3x)		0.27	3
Dental Hygentist(2 day/month)	.09(2x)		0.18	2
Hearing Technician(seasonal)				2
Totals	2.4	10	12.4	20

Organization Chart



**Lincoln County
Special Revenue Funds
2015 Proposed Budget Summary**

0023 Health - Shelley Hersil

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 551,973	\$ 551,973	\$ 551,973	\$ 551,973	0.00%
Intergovernmental	120,563	99,918	35,579	102,856	2.94%
Public Charges for Services	153,449	137,455	89,972	140,800	2.43%
Licenses and permits	2,570	2,500	83	-	-100.00%
Intergovernmental charges for service:	181,590	179,180	82,727	181,445	1.26%
Miscellaneous revenue	2,838	500	2,895	1,380	176.00%
Total Revenues	1,012,983	971,526	763,228	978,454	0.71%
Fund Balance Applied	-	11,250	-	-	-100.00%
Total Revenues & Fund Balance Appl	\$ 1,012,983	\$ 982,776	\$ 763,228	\$ 978,454	-0.44%
Expenditures					
Payroll	\$ 829,384	\$ 858,300	\$ 393,312	\$ 900,957	4.97%
Health and Human Services	103,813	124,476	40,379	77,497	-37.74%
Total Expenditures	933,197	982,776	433,691	978,454	-0.44%
Other Financing Uses					
Transfer to General Fund	90,702	-	-	-	-
Total Expenditures&Other Fin Uses	\$ 1,023,899	\$ 982,776	\$ 433,691	\$ 978,454	-0.44%

Social Services

Mission Statement

Lincoln County Social Services recognizes the rights of each individual and our goal is to enhance life for county residents by providing quality services in a respectful, dignified, confidential and professional manner.

Services Provided

- Economic Support – This 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.
- 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, Parent Education Program, Independent Living Skills and Intensive Family Services
- Child Support – This unit 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.

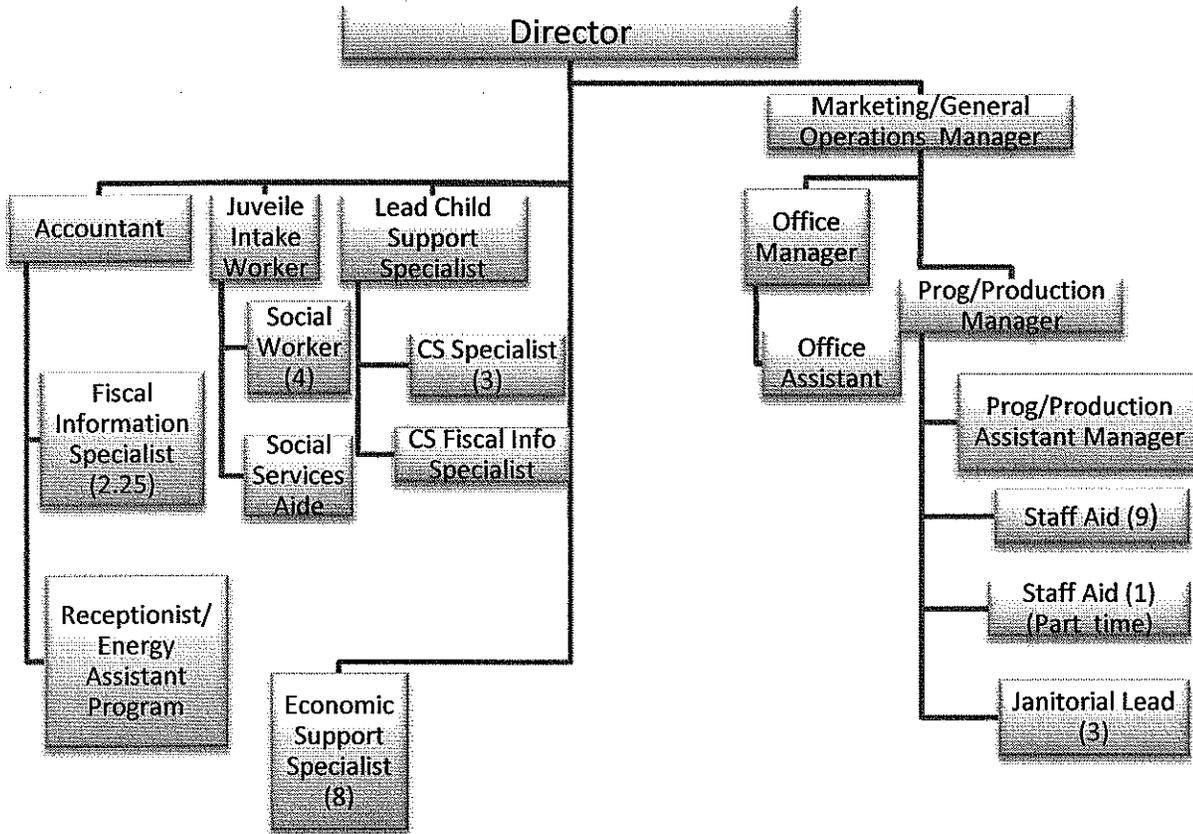
Performance Indicators

- In year 2015 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.
- 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.
- Meet and/or surpass state performance criteria for paternity establishment, child support collection, and child support enforcement.

Employment

Positions	PT	FT	FTE	Total Employed
Director		1	1	1
Accountant		1	1	1
Juvenile Intake Worker		1	1	1
Social Worker		4	4	4
Economic Support Specialist		8	8	8
Lead Child Support Specialist	0.83		0.83	1
Child Support Specialist	0.75	2	2.75	3
Fiscal Information Specialist	1.25	1	2.25	3
Social Services Aide	0.44	1	1.44	2
Receptionist/Energy Assistant Program		1	1	1
Marketing/General Operations Manager		1	1	1
Office Manager		1	1	1
Program/Production Manager		1	1	1
Program/Production Assistant Manager		1	1	1
Office Assistant		1	1	1
Staff Aide		9	9	9
Staff Aide(18 hours/week)	0.45		0.45	1
Janitorial Lead				3
Totals	3.72	34	37.72	43

Organization Chart



**Lincoln County
Special Revenue Funds
2015 Proposed Budget Summary**

0024 Social Services - Mike Nelson

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 314,007	\$ 287,285	\$ 287,285	\$ 314,007	9.30%
Intergovernmental Revenue	1,933,585	1,919,388	650,780	1,744,904	-9.09%
Public Charges for Service	1,943	-	-	1,542	100.00%
Intergovernmental Charges	4,739	4,000	-	4,740	18.50%
Miscellaneous revenue	5,074	-	2,993	5,073	100.00%
Total Revenues	2,259,348	2,210,673	941,057	2,070,266	-6.35%
Expenditures					
Payroll	\$ 611,461	\$ 621,358	\$ 308,205	\$ 672,366	8.21%
Health and Human Services	1,248,220	1,582,315	649,277	1,394,400	-11.88%
Capital Outlay	2,135	7,000	-	3,500	-50.00%
Total Expenditures	\$ 1,861,816	\$ 2,210,673	\$ 957,482	\$ 2,070,266	-6.35%
Other Financing Uses					
Transfer to General Fund	356,671	-	-	-	-
Total Expenditures & Other Fin Uses	\$ 2,218,487	\$ 2,210,673	\$ 957,482	\$ 2,070,266	-6.35%

**Lincoln County
Debt Service Funds
2015 Proposed Budget Summary**

0030 Debt Service - Dan Leydet

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 876,201	\$ 796,288	\$ 796,288	\$ 814,639	2.30%
Intergovernmental revenue	15,323	16,000	7,433	15,500	-3.13%
Intergovernmental chrgs for serv	150,369	-	-	-	0.00%
Total Revenues	1,041,893	812,288	803,721	830,139	2.20%
Fund Balance Applied	1,452,965	-	-	-	0.00%
Total Rev/Transfers/Fund Bal App	\$ 2,494,858	\$ 812,288	\$ 803,721	\$ 830,139	2.20%
Expenditures					
Debt service	\$ 946,910	\$ 812,288	\$ 585,319	\$ 830,139	2.20%
Total Expenditures	\$ 946,910	\$ 812,288	\$ 585,319	\$ 830,139	2.20%

LINCOLN COUNTY
DEBT SCHEDULE
FOR THE YEAR 2016

ISSUE	BALANCE 11/1/15	PAYMENTS	ADDITIONS	DEFEASSED	BALANCE 12/31/15	2016	2017	2018	2019	2020	2021	2026
FUNDED THROUGH REIMBURSEMENTS												
G.O. BONDS DATED 8/27/10												
30027658.531081	P	1,280,000.00	380,000.00		900,000.00	425,000.00	475,000.00					900,000.00
30027658.531080	I	43,270.00	22,968.00		20,282.00	14,538.00	5,944.00					20,282.00
TAXABLE G.O. PROMISSORY NOTES (ECONOMIC DEVELOPMENT BONDS) DATED 8/27/10												
30027758.531081	P	850,000.00			850,000.00	35,600.00	35,600.00	520,000.00	170,000.00	200,000.00		890,000.00
30027758.531080	I	147,400.00	35,600.00		111,800.00			25,200.00	11,400.00	4,000.00		111,800.00
G. O. BONDS DATED 11/15/08												
30016868.531081	P	8,790,000.00	0.00		8,790,000.00	0.00	0.00	0.00	625,000.00	675,000.00	4,195,000.00	8,790,000.00
30016868.531080	I	3,779,793.00	391,551.00		3,868,242.00	391,551.00	391,551.00	391,551.00	378,426.00	350,968.00	1,249,470.00	3,868,242.00
TOTAL REIMBURSEMENT PRINC												
TOTAL REIMBURSEMENT INT												
TOTAL REIMBURSEMENT												
FUNDED THROUGH PINECREST												
ADVANCED REFUNDING 7/15/05												
61000000.223000	P	445,000.00	445,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61000000.224000	I	17,800.00	17,800.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PINE CREST PRINCIPAL												
PINE CREST INTEREST												
TOTAL COUNTY PRINCIPAL												
TOTAL COUNTY INTEREST												
CAPITAL LEASES												
QUAD AXLE TRUCKS												
70000000.223000	P	86,336.00	36,912.00		51,424.00	51,424.00						51,424.00
70324053.531080	I	6,946.00	4,390.00		2,556.00	2,556.00						2,556.00
TOTAL LEASE PAYMENT												

Calculation of Debt Capacity and Debt Levy Rate and Comparison of Actual County Debt

DEBT CAPACITY CALCULATION

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

At December 31, 2014, this is computed as follows:

Equalized valuation (2014) as certified by Wisconsin Department of Revenue	\$ 2,263,763,700
Legal Debt Percentage Allowed	5%
Legal Debt Limit	\$ 113,188,185
General Obligation Debt Outstanding	11,405,000
Unused Margin of Indebtedness	\$ 101,783,185
Percent of Legal Debt Incurred	10.1%
Percent of Legal Debt Available	89.9%
2015 Debt Levy	\$ 814,639
2015 Debt Levy Rate	\$ 0.000367185
2015 Debt Levy Mill Rate	\$ 0.367185

**Lincoln County
Trust Fund
2015 Proposed Budget Summary**

0050 Dog License Fund - Dan Leydet

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Licenses and Permits	47,245	30,000	40,040	40,000	33.33%
Total Revenues	47,245	30,000	40,040	40,000	33.33%
Expenditures					
Health and Human Services	\$ 47,246	\$ 30,000	\$ 143	\$ 40,000	33.33%
Total Expenditures	\$ 47,246	\$ 30,000	\$ 143	\$ 40,000	33.33%

Solid Waste

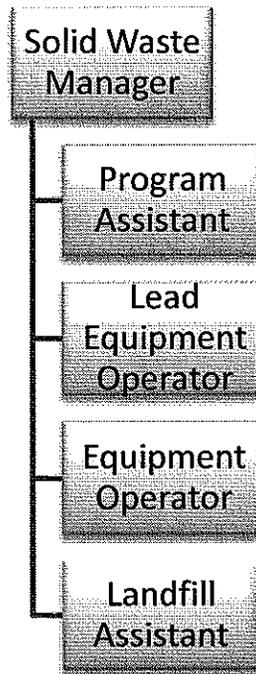
Mission Statement

The mission of the Solid Waste Department is to provide Lincoln County residents, businesses and institutions with an economically viable alternative for municipal solid waste (MSW) disposal by operating an MSW landfill facility that conforms to Wisconsin Administrative Code NR 500 series regulations and the United States Environmental Protection Agency (EPA) as assured through licensure by the Wisconsin Department of Natural Resources (DNR). In addition the Solid Waste Department supports the concepts of integrated resource management through education and by providing other services such as: a recycling drop off facility, disposal options for household hazardous waste, construction and demolition waste, a clean wood/brush disposal area and treatment capabilities of fuel contaminated soil.

Employment

Positions	PT	FT	FTE	Total Employed
Solid Waste Manager		1	1	1
Program Assistant		1	1	1
Lead Equipment Operator		1	1	1
Equipment Operator		1	1	1
Landfill Assistant	0.4		0.4	1
Totals	0.4	4	4.4	5

Organization Chart



**Lincoln County
Proprietary Funds
2015 Proposed Budget Summary**

0060 Solid Waste - Dan Miller

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Public charges for services	1,594,644	1,656,207	3,098,517	2,319,960	40.08%
Intergovernmental chrgs for services	179,267	170,000	80,896	190,000	11.76%
Miscellaneous	35,899	40,000	44,507	55,000	37.50%
Total Revenues	1,809,810	1,866,207	3,223,920	2,564,960	37.44%
Fund Balance Applied					
Total Rev/Transfers/Fund Bal App	\$ 1,809,810	\$ 1,866,207	\$ 3,223,920	\$ 2,564,960	37.44%
Expenditures					
Payroll	\$ 303,100	\$ 303,487	\$ 155,948	\$ 323,377	6.55%
Public Works	1,446,698	1,562,720	356,951	2,041,583	30.64%
Total Expenditures	1,749,798	1,866,207	512,899	2,364,960	26.73%
Other Financing Uses	200,000	-	-	200,000	100.00%
Total Expenditures & Other Fin Uses	\$ 1,949,798	\$ 1,866,207	\$ 512,899	\$ 2,564,960	37.44%

Pine Crest Nursing Home

Mission Statement

Pine Crest is a county owned, community supported center focusing on individualized, short-term, long-term care and rehabilitation for adults. We are dedicated to enriching life experiences through building trusting relationships with residents, families, and our community in a family oriented setting.

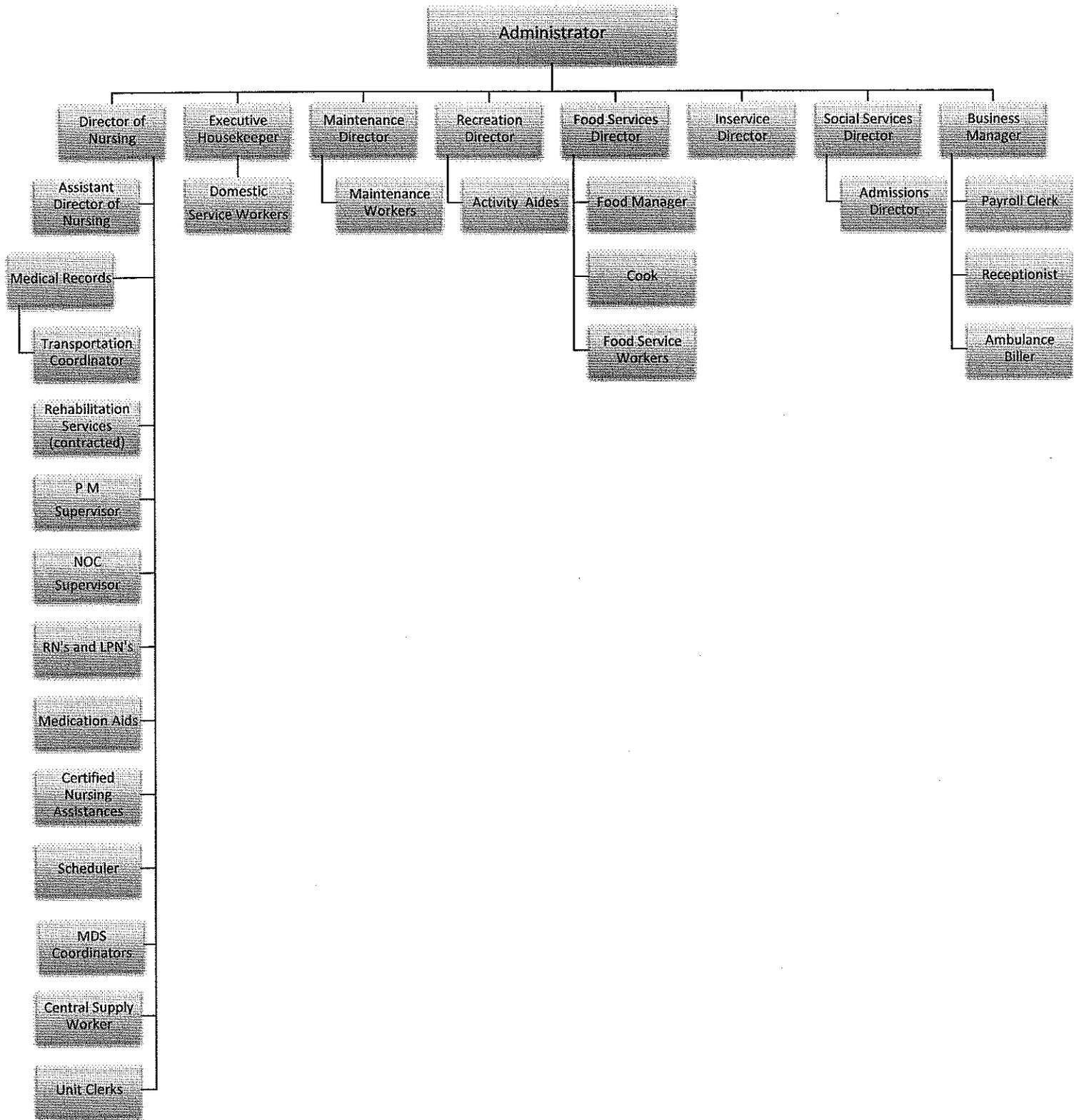
Pine Crest Vision Statement

Pine Crest will be recognized as a center of excellence providing individualized healthcare and services to our community. We strive to attract and develop quality, compassionate employees.

Employment

Postitions	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
Business Office Manager		1	1	1
Central Supply Manage		1	1	1
Food Services Director		1	1	1
Assist. Director of Nursing		2	2	2
P.M. Supervisor		1	1	1
Nurses (RN's and LPN's)	22	16	24	36
Medication Aides	3	5	5.6	8
Certified Nursing Assistants	65	33	75.5	98
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	0.6	1	1.6	2
Domestic Service Worker	3	9	10	11
Central Supply Aide	3	1	2.9	4
Cook		4	4	4
Food Services Worker	22	5	13.2	27
Totals	122.6	95	161.2	215

Pine Crest Organizational Chart



**Lincoln County
Proprietary Funds
2015 Proposed Budget Summary**

0061 Pine Crest - Lisa Gervais

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Tax Levy	\$ 459,050	\$ 499,000	\$ 499,000	\$ 568,600	13.95%
Public Charges for Services	11,767,706	10,494,600	3,994,534	11,090,100	5.67%
Miscellaneous	7,051	500	100	500	0.00%
Total Revenues	12,233,807	10,994,100	4,493,634	11,659,200	6.05%
Funds Applied					
	-	465,000	-	100,000	-78.49%
Total Rev/Other Fin Sources	\$ 12,233,807	\$ 11,459,100	\$ 4,493,634	\$ 11,759,200	2.62%
Expenditures					
Payroll	\$ 8,472,052	\$ 8,853,800	\$ 4,139,425	\$ 9,171,500	3.59%
Health and Human Services	3,645,142	2,605,300	1,800,189	2,587,700	-0.68%
Capital Improvements	-	-	-	-	-
Total Expenditures	12,117,194	11,459,100	5,939,614	11,759,200	2.62%
Non-operating Expenses					
	70,744	-	-	-	-
Total Expences/Princ Repay	\$ 12,187,938	\$ 11,459,100	\$ 5,939,614	\$ 11,759,200	2.62%

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.

2015 Goals

- Continue to establish our allowable annual cut of timber.
- Continue development and implementation of Department Safety Plan.
- Continue to work on Forest Certification compliance.
- Educate the public and Forest user groups on adopted County Forest Access Plan.
- Continue to prioritize and renovate wildlife openings from established GIS layer.
- Continue to replace culverts on gas tax roads and begin roadside brushing and ditching improvement using established GIS inventory based on priority.
- Continue garlic mustard and other invasive plant control on the County Forest.
- Continue access/landing improvements on small lakes with awarded grant dollars.
- Improve recreational trails and parks.

Performance Indicators

- Established and sold 2007 acres of timber towards our allowable cut on county forest in 2014.
- Obtained state grant funding to complete gravel work to Krueger Firelane.
- Conducted renovation work to improve segments of summer ATV trail using state grant funding.
- Performed improvement work to Underdown Campground and renovations to equestrian/ski trails using awarded grant dollars and donations.
- Began site prep work for shelterhouse at the Underdown trail head.
- Obtained state grant funding to develop new ATV trail segment by Pine Lake in Harrison.
- Installed new campfire rings at several campsites.
- Refurbished shelterhouse trusses at Newwood Park.

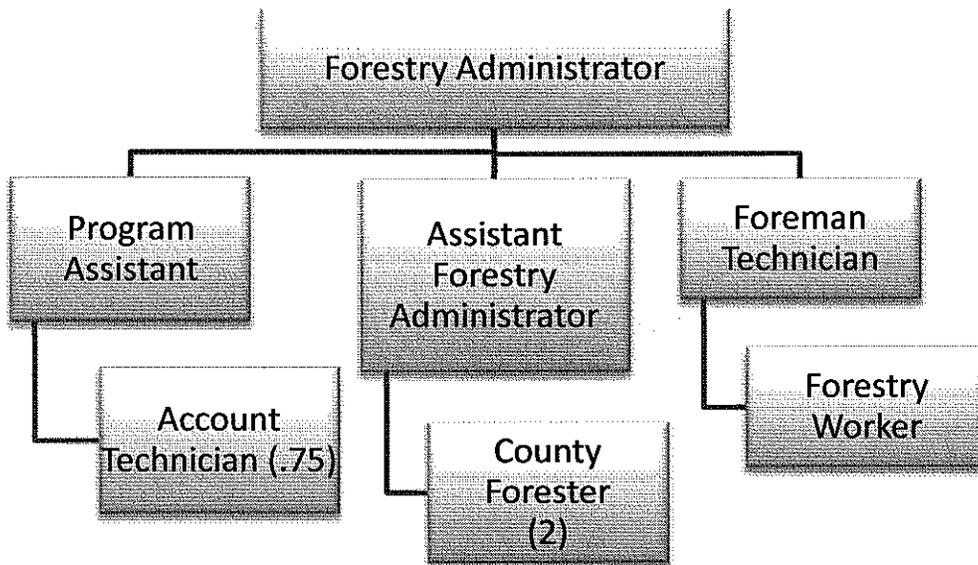
- Performed invasive species plant control, held invasive species educational sessions for user groups of the County Forest and distributed invasive plant information to townships in the County.
- Sold five tax delinquent properties, two lots owned by Social Services and Forward House in Merrill.
- Completed lake access/landing improvement on Bus, Horn and Tahoe Lakes.
- Began roadside brushing work based on priority on County Forest Roads.
- Worked towards continued forest certification compliance by narrowing SFI and FSC CARS and OFI's.
- Implemented and updated the Lincoln County Outdoor Recreation Plan.
- Implemented the Lincoln County Comprehensive Land Use Plan.

Employment

Positions	PT	FT	FTE	Total Employed
Forestry Administrator		1	1	1
Assistant Administrator		1	1	1
Program Assistant		1	1	1
Foreman Technician		1	1	1
County Forester		2	2	2
Account Technician*	0.75		0.75	1
Forestry Worker		1	1	1
Totals	0.75	7	7.75	8

*Account Technician is shared with UW Extension to make a full time position

Organization Chart



**Lincoln County
Proprietary Funds
2015 Proposed Budget Summary**

0062 Forestry - Kevin Kleinschmidt

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Intergovernmental Revenue	306,448	120,471	128,064	120,471	0.00%
Public charges for services	984,423	923,425	397,770	917,397	-0.65%
Intergovernmental charges	2,065	2,065	2,065	2,065	0.00%
Miscellaneous	27,259	-	8,153	-	-
Total Revenues	1,320,195	1,045,961	536,053	1,039,933	-0.58%
Fund Balance Applied	-	326,060	-	276,435	-15.22%
Total Rev, Fund Bal Applied and Transfer	\$1,320,195	\$1,372,021	\$ 536,053	\$1,316,368	-4.06%
Expenditures					
Payroll	\$ 505,734	\$ 574,681	\$ 237,359	\$ 578,653	0.69%
Conservation and development	347,831	714,373	96,549	664,748	-6.95%
Capital Outlay	-	10,000	-	-	-100.00%
Total Expenditures	853,565	1,299,054	333,908	1,243,401	-4.28%
Other Financing Uses					
Transfer to Gen Fund	270,698	72,967	-	72,967	0.00%
Total Expenditures and Other Fin Uses	\$1,124,263	\$1,372,021	\$ 333,908	\$1,316,368	-4.06%

Lincoln Industries

Mission Statement

Provide quality, contracted services in the areas of Adult Day Services, Prevocational and Vocational Services to persons with Developmental Disabilities.

Services Provided

Day Services - 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 and access areas of interest in the community.

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.

**Lincoln County
Proprietary Fund
2015 Proposed Budget Summary**

0063 Lincoln Industries - Mike Nelson

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Public Charges for Service	1,739,016	1,567,755	890,431	1,626,286	3.73%
Intergovernmental charges	17,135	-	-	-	-
Miscellaneous	600	-	-	-	-
Total Revenues	1,756,751	1,567,755	890,431	1,626,286	3.73%
Fund Balance Applied	-	100,000	-	100,000	0.00%
Total Revenues & Fund Bal Applied	\$ 1,756,751	\$ 1,667,755	\$ 890,431	\$ 1,726,286	3.51%
Expenditures					
Payroll	\$ 916,776	\$ 954,267	\$ 432,921	\$ 993,586	4.12%
Health and Human Services	661,135	613,488	396,270	632,700	3.13%
Total Expenditures	1,577,911	1,567,755	829,191	1,626,286	3.73%
Other Financing Uses					
Transfer Out	100,000	100,000	-	100,000	-
Total Expend & Other Financing Uses	\$ 1,677,911	\$ 1,667,755	\$ 829,191	\$ 1,726,286	3.51%

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

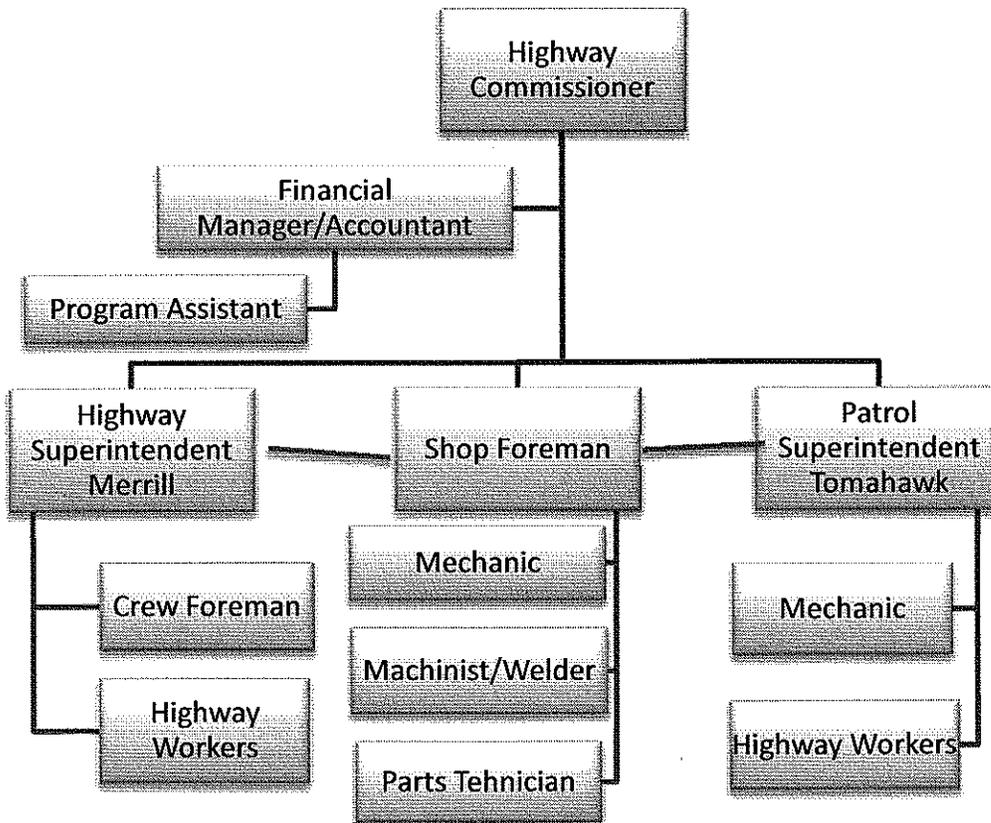
- The most productive, safe, and cost-effective use of all Highway Department employees is attained.
- The 270 miles of county trunk highway are maintained and constructed for safe, convenient, and efficient movement of vehicles.
- To provide good quality, cost-effective roadway maintenance and construction 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
Financial Manager/Accountant*	0.75		0.75	1
Program Assistant		1	1	1
Highway Superintendent		1	1	1
Patrol Superintendent		1	1	1
Crew Foreman		1	1	1
Shop Foreman		1	1	1
Machinist/Welder		1	1	1
Mechanic		3	3	4
Parts Technician		1	1	1
Highway Workers		29	29	30
Totals	0.75	40	40.75	43

*Shared with Finance to make a full time position

Organization Chart



**Lincoln County
Proprietary Fund
2015 Proposed Budget Summary**

0070 Highway - Mike VanDeWeerd

Account Description	2013 Actual Amount	2014 Modified Budget	2014 6 month Actual	2015 Original Budget	2014/2015 % of Change
Revenues					
Licenses & Permits	1,425	1,000	550	1,500	50.00%
Public Charges for Services	3,250	-	-	100	100.00%
Intergov't Charges for Services	7,447,288	5,973,913	2,679,611	6,130,567	2.62%
Miscellaneous	42,987	1,050	25,800	1,050	0.00%
Total Revenues	7,494,950	5,975,963	2,705,960	6,133,217	2.63%
Transfer from County Roads Fund	-	75,000	-	-	-100.00%
Total Revenues and Transfers	\$ 7,494,950	\$ 6,050,963	\$ 2,705,960	\$ 6,133,217	1.36%
Expenditures					
Payroll	\$ 2,891,646	\$ 3,084,000	\$ 1,491,524	\$ 3,084,000	0.00%
Public Works	4,005,298	2,966,963	1,156,795	3,049,217	2.77%
Total Expenditures	\$ 6,896,944	\$ 6,050,963	\$ 2,648,320	\$ 6,133,217	1.36%

Operating Levy Rate Calculation

2014 County Operating Levy*	\$ 11,415,759
Net New Construction	111,874
2015 allowable tax levy for operations	\$ 11,527,633
Add:	
Library Levy	618,785
Emergency Medical	662,662
Total 2015 Operating Levy	<u>\$ 12,809,080</u>
2014 Equalized Value (exclusive of TID)	\$ 2,228,060,000
* Less library levy for 43.12 payments and County-wide ambulance service	

Proposed Tax Levy for 2015 Operations

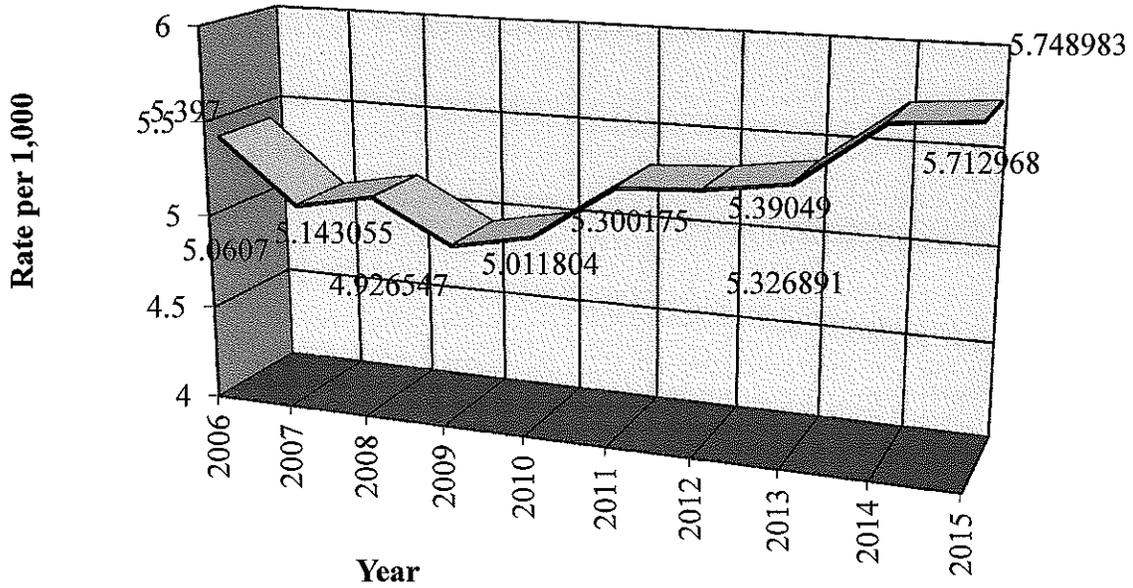
Total Proposed Other Tax Levy	\$ 10,969,794
Add: Special Purpose Levy Libraries	618,785
Veterans Relief	5,000
Countywide EMS	662,662
Health	551,973
State Special Charges Upon County	866
Total Proposed Operating Tax Levy	\$ 12,809,080
Add: Debt Service	814,639
Total County Tax Levy	<u>\$ 13,623,719</u>

Operating Levy Rate	\$ 0.0049235
Debt Service Rate	\$ 0.0003656
Libraries	\$ 0.0002777
Veterans Relief	\$ 0.0000022
Countywide EMS	\$ 0.0002974
Health	\$ 0.0002477
State Special Charges Upon County	\$ 0.0000004

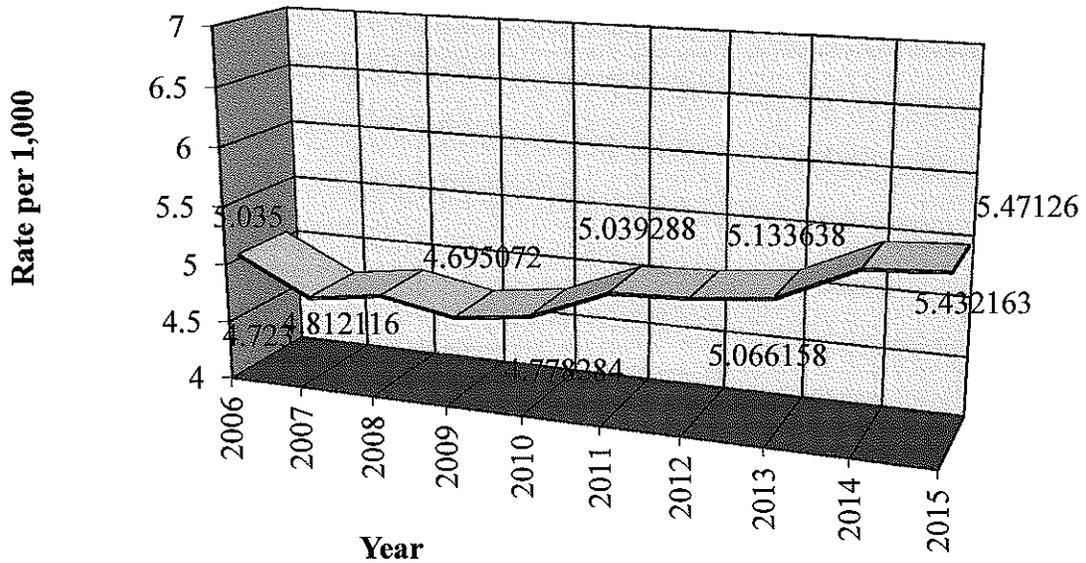
Tax rate per \$1,000 for townships (exclusive of assessment for libraries and debt)	\$ 5.471260
Libraries tax rate per \$1,000 value	0.277724
Total operating tax rate per \$1,000 value for townships	\$ 5.748983
Debt service tax rate per \$1,000 value	0.365627
Total rate per \$1,000 value for townships	<u>\$ 6.114610</u>

Operating tax rate per \$1,000 value for cities	\$ 5.471260
Debt service tax rate per \$1,000 value	0.365627
Total tax rate per \$1,000 value for cities	<u>\$ 5.836887</u>

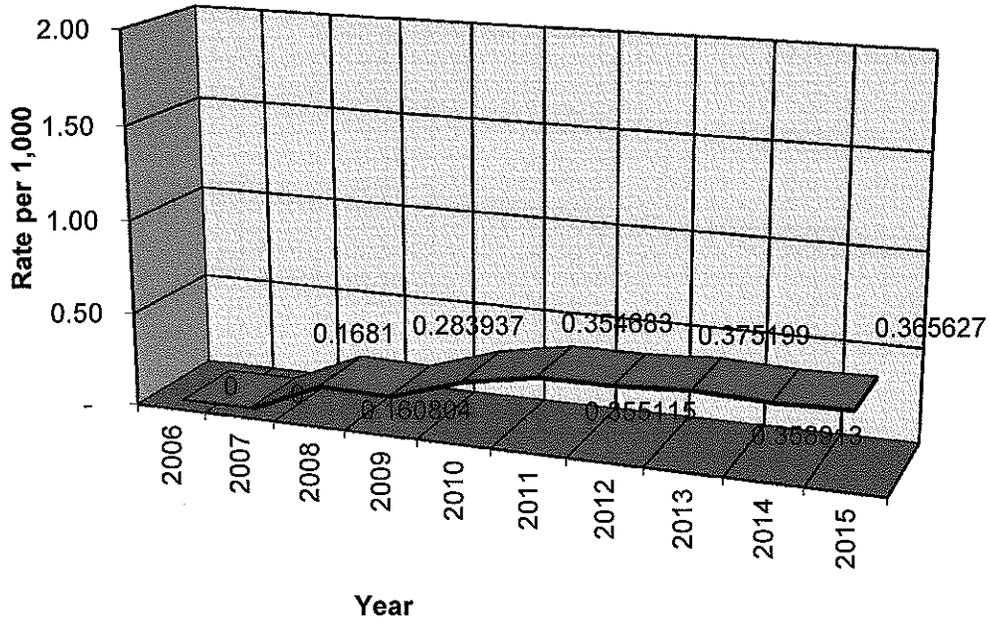
Operational Mill Rate Comparison For Townships 2006-2015



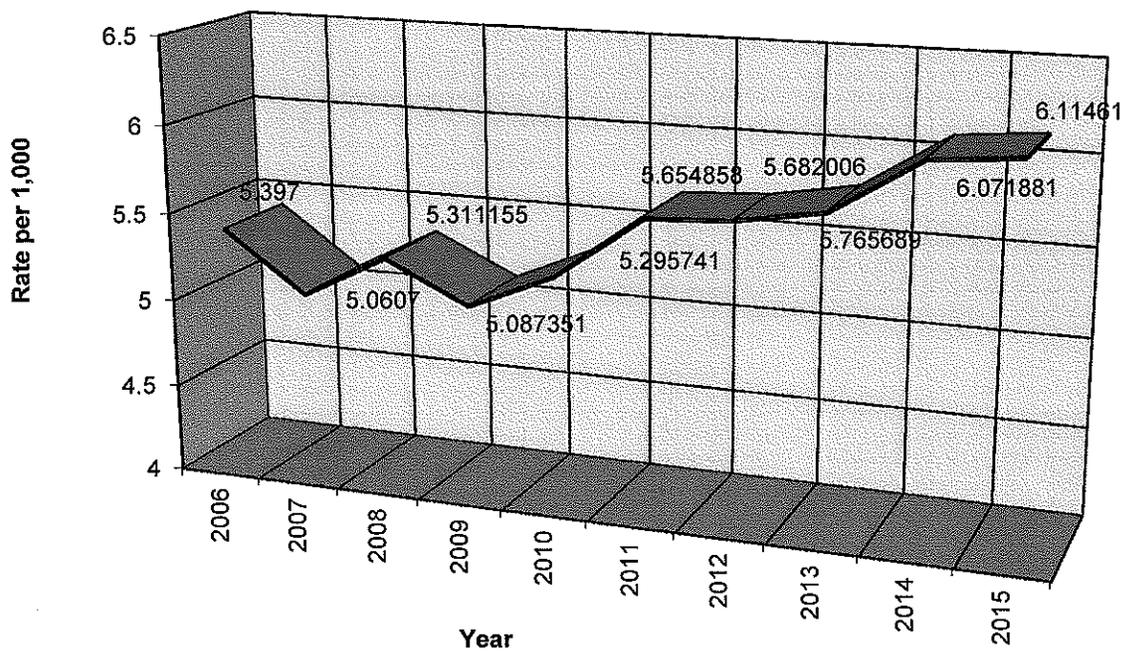
Operational Mill Rate Comparison For Cities 2006-2015



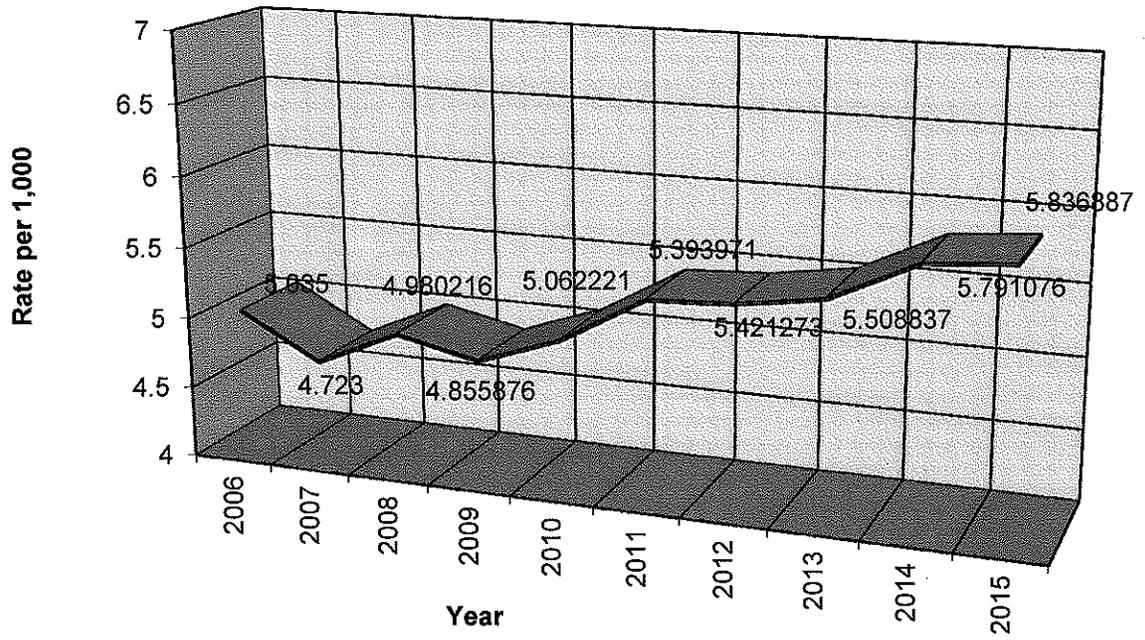
Debt Service Mill Rate for County 2006-2015



Total Mill Rate for Townships 2006-2015



Total Mill Rate for Cities 2006-2015



Lincoln County
Apportionment of County Taxes to Townships and Cities
2014 and 2015 Adopted

Townships	Equalized Value (Exclusive of TID)	% to Total	Special Charges Upon County	Health	Veterans Relief	Libraries	Countywide EMS	Debt Service	Other County Taxes	Total County Taxes	2014 Apportionment	% Change
Birch	\$ 37,103,900	0.016653008	\$ 14.42	\$ 9,192.01	\$ 83.27	\$ 13,612.32	\$ 11,035.32	\$ 13,566.19	\$ 182,680.06	\$ 230,183.59	\$ 230,172.16	0.00%
Bradley	417,717,600	0.187480409	162.36	103,484.12	937.40	153,248.24	124,236.14	152,728.85	2,056,621.47	2,591,418.58	2,507,068.78	3.56%
Conning	68,584,400	0.030782115	26.66	16,990.90	153.91	25,161.59	20,398.14	25,076.31	337,673.46	425,480.97	406,831.33	4.58%
Harding	47,506,200	0.021321778	18.46	11,769.05	106.61	17,428.62	14,129.13	17,369.55	233,895.51	294,716.93	280,667.90	5.01%
Harrison	158,825,800	0.071284346	61.73	39,347.03	356.42	58,268.49	47,237.43	58,071.01	781,974.59	985,316.70	932,988.81	5.61%
King	153,343,700	0.068823865	59.60	37,988.92	344.12	56,257.27	45,606.96	56,066.60	754,983.62	951,307.09	921,654.84	3.22%
Merrill	191,208,100	0.085818201	74.32	47,369.33	429.09	70,148.60	56,868.46	69,910.85	941,407.98	1,186,208.63	1,173,844.72	1.05%
Pine River	130,231,100	0.058450446	50.62	32,263.07	292.25	47,777.94	38,732.89	47,616.01	641,189.35	807,922.13	763,843.69	5.77%
Rock Falls	79,902,700	0.035862006	31.06	19,794.86	179.31	29,313.94	23,764.39	29,214.59	393,398.81	495,696.96	497,849.11	-0.43%
Russell	42,805,100	0.019211826	16.64	10,604.41	96.06	15,703.93	12,730.95	15,650.70	210,749.77	265,552.46	267,313.17	-0.66%
Schley	62,282,200	0.027953556	24.21	15,429.61	139.77	22,849.50	18,523.75	22,772.06	306,644.75	386,383.65	381,362.62	1.32%
Scott	92,567,200	0.041546098	35.98	22,932.32	207.73	33,960.17	27,531.02	33,845.07	455,752.15	574,264.44	580,212.80	-1.03%
Skawanaw	48,732,500	0.021872167	18.94	12,072.84	109.36	17,878.51	14,493.85	17,817.92	239,933.16	302,324.58	296,369.60	2.01%
Somo	20,121,700	0.009031040	7.82	4,984.89	45.16	7,382.06	5,984.53	7,357.05	99,068.65	124,830.16	117,114.51	6.59%
Tomahawk	69,131,500	0.031027665	26.87	17,126.43	155.14	25,362.30	20,560.85	25,276.35	340,367.10	428,875.04	410,030.03	4.60%
Wilson	66,594,400	0.02988962	25.88	16,497.90	149.44	24,431.52	19,806.28	24,348.71	327,875.76	413,135.49	398,327.76	3.72%
Total Towns	\$ 1,686,658,100	0.757007486	\$ 655.57	\$ 417,847.69	\$ 3,785.04	\$ 618,785.00	\$ 501,640.09	\$ 616,687.52	\$ 8,304,216.19	\$ 10,463,617.40	\$ 10,166,651.83	2.93%
Cities												
Merrill	\$ 342,911,400	0.153905819	\$ 133.28	\$ 84,951.86	\$ 769.53	\$ -	\$ 101,987.54	\$ 125,377.68	\$ 1,688,315.13	\$ 2,001,535.02	\$ 2,112,065.00	-5.23%
Tomahawk	198,490,500	0.089086694	77.15	49,173.45	445.43	-	59,034.37	72,573.50	977,262.68	1,158,566.58	1,193,412.17	-2.92%
Total Cities	\$ 541,401,900	0.242992514	\$ 210.43	\$ 134,125.31	\$ 1,214.96	\$ -	\$ 161,021.91	\$ 197,951.18	\$ 2,665,577.81	\$ 3,160,101.60	\$ 3,305,477.17	-4.40%
Grand Total	\$ 2,228,060,000	1.000000000	\$ 866.00	\$ 551,973.00	\$ 5,000.00	\$ 618,785.00	\$ 662,662.00	\$ 814,639.00	\$ 10,969,794.00	\$ 13,623,719.00	\$ 13,471,130.00	1.13%

2015 Budget Highlights

In February 2014, the Lincoln County Board of Supervisors were informed of the State levy increase limit to no greater than net new construction or zero whichever one is greater. In the following months, department heads, oversight committees, and the Finance and Insurance Committee worked to reach that target. In October, the Preliminary Budget was presented to the County Board. The tax levy increase reflects the change in net new construction.

Equalized valuation (exclusive of TID) for Lincoln County increased from \$2,218,609,000 to \$2,228,060,000 which is a increase of .43%.

Other comparative data for 2011 through 2015 are as follows:

Proposed Budget	2015 Budget	2014 Budget	2013 Budget	2012 Budget	2011 Budget
Total County Budget	\$ 49,877,624	\$ 48,227,602	\$ 48,491,815	\$ 47,430,300	\$ 54,802,999
Percent increase (decrease)	3.42%	(0.54%)	2.24%	(13.45%)	5.72%
Operating Tax Levy	\$ 12,809,080	\$ 12,674,743	\$ 12,588,410	\$ 12,568,754	\$ 12,499,146
Percent increase (decrease)	1.06%	0.69%	0.16%	0.56%	3.28%
Levy for Debt Payments	\$ 814,639	\$ 796,288	\$ 876,201	\$ 837,942	\$ 836,431
Percent increase (decrease)	2.30%	(9.12%)	4.57%	0.18%	22.00%
Total Tax Levy	\$ 13,622,853	\$ 13,471,031	\$ 13,464,611	\$ 13,406,696	\$ 13,335,577
Percent Increase (decrease)	1.13%	0.05%	0.43%	0.53%	4.29%
Equalized valuation (TID out)	\$ 2,228,060,000	\$ 2,218,609,000	\$ 2,335,299,400	\$ 2,359,638,300	\$ 2,358,251,600
Percent increase (decrease)	0.43%	(5.00%)	(1.03%)	0.06%	(2.33%)
Shared Revenue	\$ 980,000	\$ 967,000	\$ 967,017	\$ 958,513	\$ 1,270,839
Percent increase (decrease)	1.34%	(0.00%)	0.89%	(24.58%)	(0.31%)

2015 Budget
Capital Improvement Projects (CIP)

Department	Project	2015
EXPENDITURES		
Emerg Medical	Ambulance	160,000
Maintenance	Elevator Updating	75,000
Maintenance	Focus on Energy Building HVAC	25,600
Maintenance	Storage Facility for Equipment	115,000
Landfill	Compactor	275,000
Debt Service	Building Project	830,139
County Board	Family Care	498,829
County Roads	Pier Street Mill and Overlay US 51 to Larson Lake (5.5 miles)	770,000
Highway	Annual Payment to General Fund for Highway Building Project	56,195
Highway Equipment	Tandem Axle Plow Truck	200,000
Highway Equipment	Tandem Axle Plow Truck	200,000
Highway Equipment	Rubber Tire Roller	120,000
	Total CIP Expenditures	4,845,763

FUNDING SOURCES		2015
	Designated for CIP	
Emerg Medical	Ambulance	160,000
Maintenance	Elevator Updating	75,000
Maintenance	Focus on Energy Building HVAC	25,600
Maintenance	Storage Facility for Equipment	115,000
County Roads	CTH K Mill and Overlay US 51 to US 51 (9.5 miles)	250,000
County Board	Family Care	498,829
	Total Designated for CIP	1,124,429
	Tax Levy	
County Roads	Pier Street Mill and Overlay US 51 to Larson Lake (5.5 miles)	770,000
County Roads	CTH K Mill and Overlay US 51 to US 51 (9.5 miles)	1,015,000
Debt Service	Building Project	830,139
	Total tax Levy	2,615,139
	Designated Department Funds	
Highway Equipment	Highway Equipment	520,000
Highway	Annual Payment to General Fund for Highway Building Project	56,195
Landfill	Compactor	275,000
	Total Designated Department Funds	851,195
	Other Funds	
Highway	CTH K Mill and Overlay US 51 to US 51 (9.5 miles)	255,000
	Total Other Funds	255,000
	Total Funding Sources	4,845,763

2015 Budget
Outlay

Expenditures		
Department	Project	2015
Maintenance	Flat Rook Replacement - Social Services	36,700
Maintenance	Replace John Deere 911	34,000
Maintenance	Sidewalk Project - Memorial Drive	18,000
Forestry	Lawn and garden tractor/mower	7,000
Highway	Pick-up	30,000
Highway	Steamer	20,000
Highway	Milling Machine	20,000
Highway	Jammer	45,000
Highway	Mower	10,000
Sheriff	4 or 5 patrol vehicles per year	124,000
	Total for Outlay (Projects less than \$50,000)	344,700

Funding Sources		
	CIP	2015
Maintenance	Flat Rook Replacement - Social Services	36,700
Maintenance	Replace John Deere 911	34,000
Maintenance	Sidewalk Project - Memorial Drive	18,000
	Total CIP	88,700
	Tax Levy	
Sheriff	4 or 5 patrol vehicles per year	124,000
	Total Tax Levy	124,000
Forestry	Equipment	7,000
Highway	Equipment	125,000
	Total Departmental Funds	132,000
	Total Funding Sources	344,700

Lincoln County 2015 Budget
 Carryovers and Fund Balance Applied
 General Fund

Fund Number	Dept Number	Department	Department Carryover	Gen Fund Applied	Description
10	00	Non-departmental		250,000.00	Highway Road Work (CIP)
				160,000.00	Ambulance (CIP)
10	10	County Board		498,829.00	Family Care (CIP)
10	26	Maintenance		304,300.00	Outlay Projects
10	27	Veterans Services	2,000.00		Fuel Assistance
10	40	Land Services	93,228.00		Orthophotography
10	44	UW Extension	950.00		Farm safety grant
			200.00		Parenting First
			800.00		Pest Application
			750.00		After the Bell
			300.00		WEN Grant
			500.00		Teen Court
			900.00		LLC Program
			6,000.00		Strong Bones
			1,000.00		Healthy Heart
			90.00		Med Disposal
			200.00		Master Gardner
			400.00		Strengthening Families
			250.00		Social Norms
		Subtotals	\$ 107,568.00	\$ 1,213,129.00	
		Total funds applied in general fund		\$ 1,320,697.00	