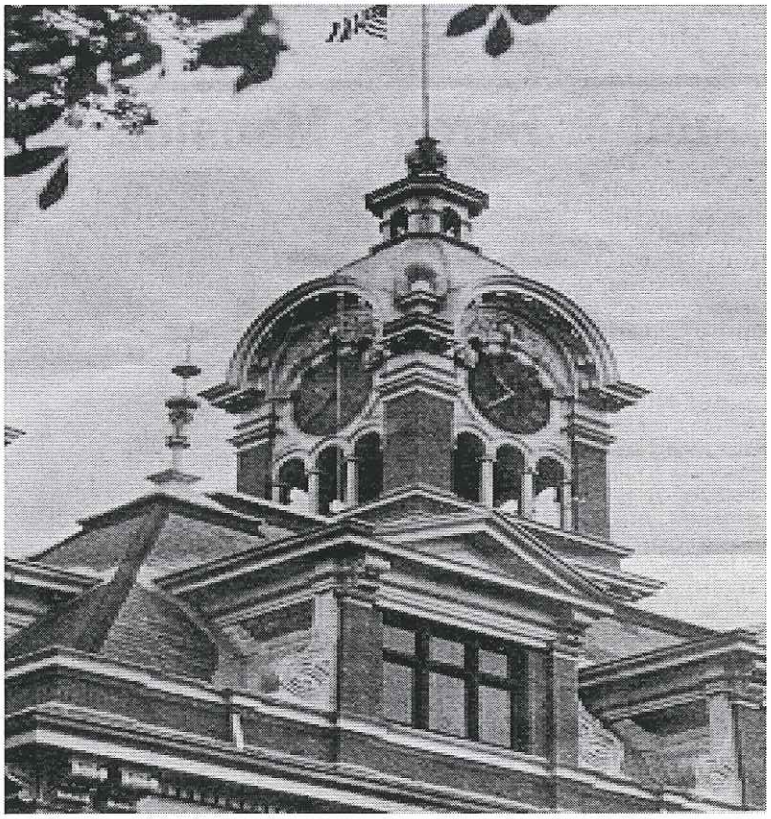

LINCOLN COUNTY

2017 Budget Report

LINCOLN COUNTY
2017 Proposed Budget
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Motion by:

Second by:

Dist.	Supervisor	Y	N	Abs
19	Allen			
10	Baughan			
1	Bialecki			
11	Breitenmoser			
13	Crosby			
12	Gilk			
14	Hafeman			
8	Heller			
17	Koth			
15	Lee			
16	Loka			
3	Mueller			
4	Nowak			
21	Pike			
22	Reichelt			
7	Rusch			
5				
20	Vander Sanden			
18	Voermans			
2	Weaver			
6	Woller			
9	Zeitz			
	Totals			

Carried
Defeated
Amended

Voice vote
Roll call

STATE OF WISCONSIN)
) SS:
COUNTY OF LINCOLN)

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

_____

_____
Christopher J. Marlowe,
County Clerk

Title: Approving the 2017 Budget and Providing for Tax Levy

WHEREAS, the Lincoln County Finance and Insurance Committee, after careful review, does hereby present the 2017 budget recommended for adoption;

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the 2017 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	$	549,481.00
Veterans Relief		5,000.00
Special Charges Upon County		252.08
Libraries		640,220.00
EMS Service		868,094.00
Debt Service		892,995.00
Other County Taxes		11,053,099.00
TOTAL COUNTY TAXES		14,009,141.08
State Tax (for Forestry Purposes)		394,153.91
TOTAL COUNTY AND STATE TAXES		$14,403,294.99

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 8th day of November, 2016.

Introduced by: Finance and Insurance Committee

Committee Action: Passed () on November 4, 2016

Fiscal Impact: As stated above

Drafted by: Dan Leydet, Finance Director

LINCOLN COUNTY, WISCONSIN
2017 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 2017 will be held in the County Board Room #257 of the Lincoln County Service Center, Merrill, WI. The hearing is set for Tuesday, November 8, 2016 at 8:00 a.m., for the benefit of the Lincoln County taxpayers. The following is a summary of the proposed 2017 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	2015 Actual Amount	2016 Modified Budget	2016 6 month Actual	2017 Budget Amount	2016/2017 % of Change
Revenues					
Tax Levy	$ 8,444,219	$ 8,344,500	$ 8,344,500	$ 8,275,925	-0.82%
Other Taxes	2,378,845	2,377,232	1,213,580	2,544,232	7.02%
Intergovernmental	2,180,818	2,034,761	245,155	2,054,057	0.95%
Licenses and permits	125,940	114,512	65,732	116,600	1.82%
Fines, Forfeits and penalties	102,537	101,787	45,277	99,532	-2.22%
Intergovernmental Charges for Services	93,624	75,925	2,075	87,905	15.78%
Public charges for services	1,675,247	1,665,793	788,126	1,738,871	4.39%
Miscellaneous	350,015	332,125	118,259	291,425	-12.25%
Undesignated Funds Applied	-	-	-	-	0.00%
Total Revenues	$ 15,351,245	$ 15,046,635	$ 10,822,705	$ 15,208,547	1.08%
Fund Balance Applied	-	2,498,733	8,000	1,732,571	-30.66%
Other Financing Sources	1,054,127	372,967	-	375,520	0.68%
Total Revenues/Fund Bal Appld/Other Srcs	$ 16,405,372	$ 17,918,335	$ 10,830,705	$ 17,316,638	-3.36%
Expenditures					
General Government	$ 4,805,124	$ 5,342,617	$ 2,959,339	$ 5,091,118	-4.71%
Public Safety	6,784,741	7,223,774	3,306,019	7,187,118	-0.51%
Public Works	-	-	-	-	-
Health and Human Services	1,977,103	2,219,342	1,390,310	1,497,701	-32.52%
Culture and recreation	865,954	887,210	442,794	889,207	0.23%
Conservation and development	849,492	716,798	412,493	809,332	12.91%
Capital Outlay	144,503	278,887	88,110	282,000	1.12%
Capital Improvement Plan	374,218	364,000	17,275	667,000	0.00%
Contingency Fund	-	414,000	-	408,162	-1.41%
Total Expenditures	$ 15,801,135	$ 17,446,628	$ 8,616,339	$ 16,831,638	-3.52%
Other Financing Uses	$ 723,164	471,707	471,707	485,000	2.82%
Total Expenditures & Other Financing Uses	$ 16,524,299	$ 17,918,335	$ 9,088,046	$ 17,316,638	-3.36%

SUPPLEMENTAL DATA

Total Taxes Levied

Actual 2016	Proposed 2017	% Increase
$ 13,755,926	$ 14,008,889	1.84%

Equalized Valuation

2016	2017	Increase
$ 2,275,842,400	$ 2,272,752,400	-0.14%

Tax Rate for Townships (Per 1,000 Value)

Actual 2016	Proposed 2017	Decrease
6.045088	6.163954	1.97%

ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED	General Fund	Special Revenue	Debt Service	Enterprise	Internal Service	Total
Estimated Fund Balance/Net Assets - 1/1/2017	$ 11,908,502	$ 857,998	$ 6,335	$ 16,823,093	$ 6,317,440	$ 35,913,368
2017 Budgeted Revenues & Other Financing Sources	$ 7,308,142	$ 5,340,915	$ 14,500	$ 16,180,692	$ 6,680,097	$ 35,524,346
2017 Tax Levy	$ 8,275,925	$ 4,207,213	$ 892,995	$ 632,756	$ -	$ 14,008,889
2017 Budgeted Expenditures and other uses	$(17,316,638)	$ (9,548,128)	$ (907,495)	$(17,527,281)	$ (6,680,097)	$ (51,979,639)
Excess Revenues/(Expenditures) & Other Financing Uses	$ (1,732,571)	$ -	$ -	$ (713,833)	$ -	$ (2,446,404)
Estimated Fund Balance/Net Assets-12/31/2017	$ 10,175,931	$ 857,998	$ 6,335	$ 16,109,260	$ 6,317,440	$ 33,466,964

Lincoln County
Consolidated County Tax Levy
2016-2017
Comparison

Department	2012 Proposed Levy	2013 Proposed Levy	2014 Proposed Levy	2015 Proposed Levy	2016 Proposed Levy	2017 Proposed Levy	% Increase (-)Decrease) 2016/2017	$ Increase (-)Decrease) 2016/2017
General Fund:								
County Board	$ 1,547,648	$ 1,532,596	$ 1,534,571	$ 1,538,783	$ 1,547,497	$ 1,598,921	3.34%	51,424
Administration	206,195	208,209	191,498	194,769	194,492	266,925	37.19%	72,433
Corporation Counsel	183,347	174,712	169,888	171,616	177,198	132,970	-25.77%	(44,228)
Finance Department	403,598	402,278	423,163	426,652	387,319	440,513	12.47%	53,194
County Clerk	200,812	164,633	184,448	169,246	189,428	166,292	-13.67%	(23,136)
Treasurer	128,677	129,592	146,818	147,849	150,806	152,860	1.39%	2,054
Computer Services	656,434	720,330	720,284	663,523	675,143	711,577	5.49%	36,434
Maintenance	719,730	682,514	715,310	744,801	736,863	769,147	4.33%	32,284
Veterans Service	127,410	130,051	135,251	138,388	140,561	155,263	10.62%	14,702
Clerk of Courts	270,212	283,929	314,950	337,980	340,144	319,266	-6.18%	(20,878)
Circuit Court	151,891	169,925	176,074	209,015	198,100	201,416	1.59%	3,316
Family Court Commissioner	25,235	19,286	20,322	18,313	17,527	22,600	27.70%	5,073
District Attorney	195,857	145,696	176,157	166,918	176,210	176,636	0.26%	426
Victim Witness	26,889	33,897	35,039	36,593	31,580	29,591	-5.44%	(1,989)
Land Services	829,104	840,418	853,868	766,765	719,630	741,007	2.79%	21,377
Register of Deeds	12,140	14,693	14,684	37,868	17,823	17,658	-0.44%	(165)
U.W. Extension	194,253	194,060	198,663	198,663	207,618	211,113	1.76%	3,495
Sheriff	5,481,945	5,596,857	5,756,748	5,753,487	5,807,996	5,810,082	0.04%	2,086
Coroner	41,047	41,047	41,047	41,818	41,076	41,053	-0.06%	(23)
Emergency Management	63,982	45,194	23,994	23,877	27,135	27,772	2.67%	637
Child Support	46,525	50,701	51,730	43,923	43,472	29,719	-31.31%	(13,753)
Non-Departmental Expenses	862,956	1,455,802	928,897	1,048,781	621,314	1,009,976	37.06%	388,662
Non-Departmental Revenues	(3,854,248)	(4,690,944)	(4,291,358)	(4,435,409)	(4,104,432)	(4,756,432)	14.70%	(652,000)
Total General Fund	**8,521,639**	**8,345,476**	**8,522,046**	**8,444,219**	**8,344,500**	**8,275,925**	**-0.81%**	**(68,575)**
County Roads Fund	2,222,826	2,266,753	2,266,753	2,266,753	2,266,753	2,266,753	0.00%	-
Jail Assessment Fund	-	-	-	-	-	-	0.00%	-
Emergency Medical	621,410	651,151	636,086	662,662	734,037	868,094	20.23%	134,057
Health Department (Nursing)	542,655	551,973	551,973	551,973	505,067	549,481	8.05%	44,414
Social Services	300,000	314,007	287,285	314,007	506,531	522,885	5.21%	16,354
Debt Service Funds	837,942	876,201	796,288	814,639	852,238	892,995	5.00%	40,757
Solid Waste	0	0	0	0	0	0	0.00%	-
Pine Crest Nursing Home	359,440	459,050	410,600	568,600	546,800	632,756	15.12%	85,956
Dog License Fund	0	0	0	0	0	0	0.00%	-
Forestry	0	0	0	0	0	0	0.00%	-
Total	**13,405,912**	**13,464,611**	**13,471,031**	**13,622,853**	**13,755,926**	**14,008,889**	1.86%	252,963

Lincoln County
2017 Proposed Budget Summary
All Funds

Grand Total

Account Description	2014 Budget Amount	2015 Budget Amount	2016 Budget Amount	2017 Budget Amount
Revenues				
Tax Levy	$ 13,471,031	$ 13,622,853	$13,755,926	$14,008,889
Other Taxes	2,105,000	2,253,500	2,377,232	2,544,232
Intergovernmental Revenue	5,064,451	5,019,721	5,173,181	5,527,829
Licenses and permits	143,958	154,138	155,312	157,600
Fines, Forfeits and penalties	182,355	175,055	144,896	142,641
Public charges for services	17,442,307	19,069,888	18,703,831	18,812,184
Intergovernmental Charges for Services	6,400,358	6,585,033	6,351,973	6,995,365
Miscellaneous	497,175	395,728	434,141	477,775
Total Revenues	$ 45,306,635	$ 47,275,916	$47,096,492	$48,666,515
Fund Balance Applied	2,201,391	1,797,132	1,031,581	2,452,604
Other Financing Sources	719,576	804,576	629,167	860,520
Total Revenues/Fund Bal Appld/Other Src	$ 48,227,602	$ 49,877,624	$48,757,240	$51,979,639
Expenditures				
General Government	$ 4,881,594	$ 5,057,306	$ 4,986,727	$ 5,093,004
Public Safety	8,834,752	9,046,348	9,073,575	9,167,212
Public Works	11,376,908	12,293,844	11,508,132	12,584,583
Health and Human Services	17,951,392	18,115,254	18,089,221	18,793,203
Culture and recreation	866,920	869,360	884,719	889,207
Conservation and development	1,925,583	1,883,606	1,977,701	2,054,144
Capital Outlay	50,391	101,591	178,109	325,109
Capital Improvement Plan	317,615	375,600	319,000	902,000
Debt Service	812,288	830,139	867,089	907,495
Contingency Fund	490,583	500,000	500,000	403,162
Total Expenditures	$ 47,508,026	$ 49,073,048	$ 48,384,273	$ 51,119,119
Other Financing Uses	719,576	804,576	372,967	860,520
Total Expenditures/Principal Repayment	$ 48,227,602	$ 49,877,624	$ 48,757,240	$ 51,979,639

Lincoln County
General Fund Departments
2017 Proposed Budget Summary

General Fund Totals

Account Description	2015 Actual Amount	2016 Modified Budget	2016 6 month Actual	2017 Original Budget	2016/2017 % of Change
Revenues					
Tax Levy	$ 8,444,219	$ 8,344,500	$ 8,344,500	$ 8,275,925	-0.82%
Other Taxes	2,378,845	2,377,232	1,213,580	2,544,232	7.02%
Intergovernmental Revenues	2,180,818	2,034,761	245,155	2,054,057	0.95%
Licenses and permits	125,940	114,512	65,732	116,600	1.82%
Fines, Forfeits and penalties	102,537	101,787	45,277	99,532	-2.22%
Intergovernmental Charges for Services	93,624	75,925	2,075	87,905	15.78%
Public charges for services	1,675,247	1,665,793	788,126	1,738,871	4.39%
Miscellaneous	350,015	332,125	118,259	291,425	-12.25%
Total Revenues	15,351,245	15,046,635	10,822,705	15,208,547	1.08%
Fund Balance Applied	-	2,498,733	8,000	1,732,571	-30.66%
Other Financing Sources	1,054,127	372,967	-	375,520	0.68%
Total Revenues/Fund Bal Appld/Other Srcs	$ 16,405,372	$ 17,918,335	$ 10,830,705	$ 17,316,638	-3.36%
Expenditures					
General Government					
Legislative	$ 113,880	$ 131,976	$ 65,488	$ 128,697	-2.48%
Judicial	1,092,286	1,203,207	498,745	1,190,413	-1.06%
Legal	156,830	179,198	69,003	134,970	-24.68%
General Administration	1,153,454	1,238,330	646,323	1,263,166	2.01%
Financial Administration	565,396	540,860	281,101	596,108	10.21%
General Buildings and Plant	833,107	896,763	421,403	987,022	10.06%
Property Records and Control	798,085	1,057,783	390,447	698,128	-34.00%
Other Government	92,086	94,500	586,828	94,500	0.00%
Public Safety	6,784,741	7,223,774	3,306,019	7,187,118	-0.51%
Public Works	-	-	-	-	-
Health and Human Services	1,977,103	2,219,342	1,390,310	1,500,815	-32.38%
Culture and recreation	865,954	887,210	442,794	889,207	0.23%
Conservation and development	849,492	716,798	412,493	809,332	12.91%
Capital Outlay	144,503	278,887	88,110	282,000	1.12%
Capital Improvement Plan	374,218	364,000	17,275	667,000	83.24%
Contingency Fund	-	414,000	-	403,162	-2.62%
Total Expenditures	15,801,135	17,446,628	8,616,339	16,831,638	-3.52%
Other Financing Uses	723,164	471,707	471,707	485,000	2.82%
Total Expenditures & Other Finance Uses	$ 16,524,299	$ 17,918,335	$ 9,088,046	$ 17,316,638	-3.36%

Lincoln County
General Fund Departments
2017 Proposed Budget Summary

00 Non-Departmental - Dan Leydet

Account Description	2015 Actual Amount	2016 Modified Budget	2016 6 month Actual	2017 Original Budget	2016/2017 % of Change
Revenues					
Tax Levy	$(3,410,921)	$(3,569,118)	$(3,569,118)	$(3,746,456)	4.97%
Other Taxes	2,331,448	2,334,232	1,186,328	2,499,232	7.07%
Intergovernmental Revenues	1,057,099	1,080,000	-	1,059,000	-1.94%
Public charges for services	408,051	295,100	223,659	316,100	7.12%
Miscellaneous	140,430	95,100	40,993	97,100	2.10%
Total Revenues	526,107	235,314	(2,118,138)	224,976	-4.39%
Fund Balance Applied	-	471,707	-	485,000	2.82%
Total Other Financing Sources	1,021,427	300,000	-	300,000	0.00%
Total Non-Departmental Revenue	$ 1,547,534	$ 1,007,021	$(2,118,138)	$ 1,009,976	0.29%
Expenditures					
General Government					
Legal	$ 460	$ 500	$ -	$ 500	0.00%
General Administration	41,318	22,500	19,247	23,000	2.22%
Financial	34,239	2,500	3,345	2,500	0.00%
General Buildings & Plant	11,800	-	-	-	0.00%
Other government	92,086	94,500	586,828	94,500	0.00%
Health and Human Services	1,314	1,314	1,313	1,314	0.00%
Contingency Fund	-	414,000	-	403,162	-2.62%
Total Expenditures	181,217	535,314	610,734	524,976	-1.93%
Other Financing Uses					
Transfer out	723,164	471,707	471,707	485,000	2.82%
Total Expend & Other Finance Uses	$ 904,381	$ 1,007,021	$ 1,082,441	$ 1,009,976	0.29%

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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

Lincoln County
General Fund Departments
2017 Proposed Budget Summary

10 County Board - Chris Marlowe

Account Description	2015 Actual Amount	2016 Modified Budget	2016 6 month Actual	2017 Original Budget	2016/2017 % of Change
Revenues					
Tax Levy	$1,538,783	$1,573,497	$1,573,497	$1,598,921	1.62%
Intergovernmental Revenue	4,290	-	-	-	-
Total Revenues	$1,543,073	$1,573,497	$1,573,497	$1,598,921	1.62%
Fund Balance Applied	-	1,039,652	-	289,849	-72.12%
Total Revenues & Fund Bal Appl	$1,543,073	$2,613,149	$1,573,497	$1,888,770	-27.72%
Expenditures					
Payroll	$ 65,220	$ 74,000	$ 26,054	$ 74,000	0.00%
General Government-Legislative	48,660	57,976	39,434	54,697	-5.66%
Health & Human Services	1,580,962	1,791,800	1,198,268	1,062,676	-40.69%
Culture, Recreation & Education	624,621	636,373	330,165	644,397	1.26%
Conservation & development	53,000	53,000	53,000	53,000	0.00%
Total Expenditures	$2,372,463	$2,613,149	$1,646,922	$1,888,770	-27.72%

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 polices 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 2017

- 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.

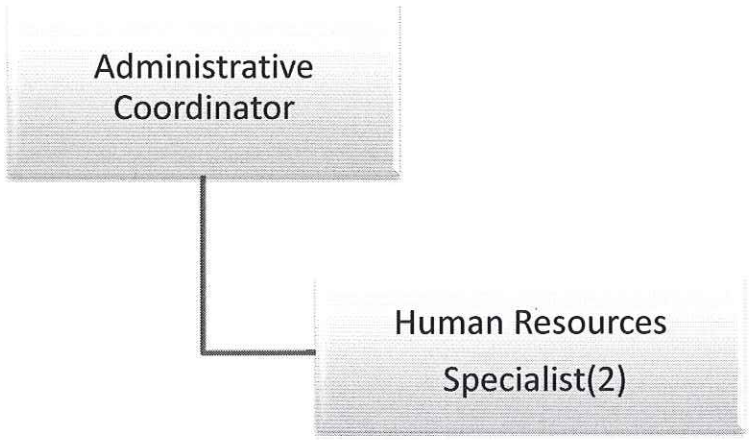
Performance Indicators

- 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

Postitions	PT	FT	FTE	Total Employed
Administrative Coordinator		1	1	1
Human Resources Specialist		2	2	2
Totals		3	3	3

Organization Chart



Lincoln County
General Fund Departments
2017 Proposed Budget Summary

20 Administration Department - Randy Scholz

Account Description	2015 Actual Amount	2016 Modified Budget	2016 6 month Actual	2017 Original Budget	2016/2017 % of Change
Revenues					
Tax Levy	$ 203,708	$ 254,492	$ 254,492	$ 266,925	4.89%
Public Charges for Services	80	-	-	-	-
Total Revenues	$ 203,788	$ 254,492	$ 254,492	$ 266,925	4.89%
Expenditures					
Payroll	$ 175,685	$ 160,840	$ 81,112	$ 228,175	41.86%
General Government-Gen Admin	28,034	93,652	51,367	38,750	-58.62%
Total Expenditures	$ 203,719	$ 254,492	$ 132,479	$ 266,925	4.89%

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. The Corporation Counsel 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 Lincoln County Corporation Counsel works solely for Lincoln County and does not give legal advice to the general public, other municipalities or businesses. If you need the advice of an attorney please contact the Wisconsin Bar Association's Lawyer Search hotline at 800-362-9082 or visit their website for assistance locating an attorney.

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

2017 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.

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

Postitions	PT	FT	FTE	Total Employed
Corporation Counsel		1	1	1
Totals		1	1	1

Organization Chart

Lincoln County
General Fund Departments
2017 Proposed Budget Summary

21 Corporation Counsel - Nancy Bergstrom

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

Finance Department

Mission Statement

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

Services Provided

- Payroll – Administer bi-weekly payroll for approximately 450 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 155 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 $13.75million and a total County-wide budget of approximately $48.75 million for 2016.

Goals for 2017

- Update and modify the Lincoln County Policy and Procedure Manual and the Uniform Grant Guidance Procedures.
- 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

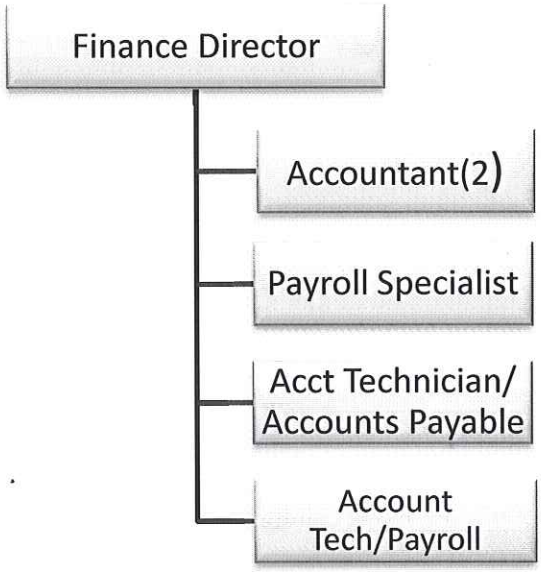
- Availability of timely and accurate accounting and financial reports.
- Process payroll on a timely basis.
- Issuance of vendor checks on a timely basis.
- Minimal number of year-end audit entries.

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 Tech/Payroll		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
2017 Proposed Budget Summary

22 Finance - Dan Leydet

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

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 DWD (Work Permits) and SVRIS (Marriage Licenses) 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.

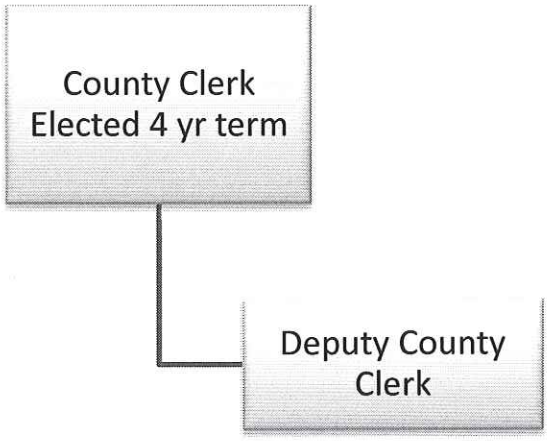
Performance Indicators

Marriage Licenses Issued	141
Temporary License Plates	71
License Plates	68
Plate Renewals	34
Work Permits	234
Notice to Cut Timber	186
Postage Meter Usage	93,127
Delinquent Tax Payment Agreements	28
Tax Deeds	12

Employment

Postitions	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
2017 Proposed Budget Summary

23 County Clerk - Chris Marlowe

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

County Treasurer

Mission Statement

The purpose of the Lincoln County Treasurers Office is to administer and coordinate activities, relating to the collection and distribution of County taxes and other County monies, and any related items designated by law or County Board resolution 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

2017 Goals

The goals of the County Treasurer's Office for the year of 2017 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.

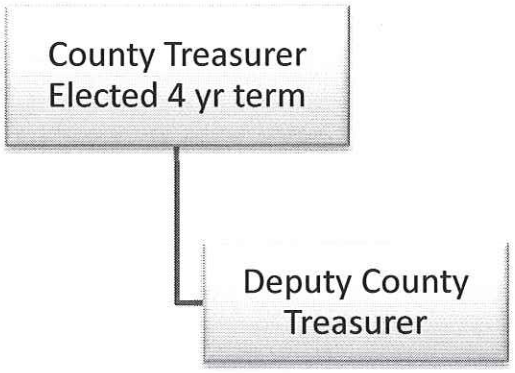
Performance Indicators

	2014	2015
General Receipts (from departments)	3,824	3,459
Tax Receipts – 40,000 to 45,000 per year		
Interest received on investments	$ 59,951	$ 63,912
Interest collected on delinquent taxes	$ 350,996	$ 335,268
Postponed taxes	$ 5,957,187	$7,966,116
Delinquent taxes end of year	$ 2,110,409	$2,023,608

Employment

Postitions	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
2017 Proposed Budget Summary

24 Treasurer - Diana Petruzates

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

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.

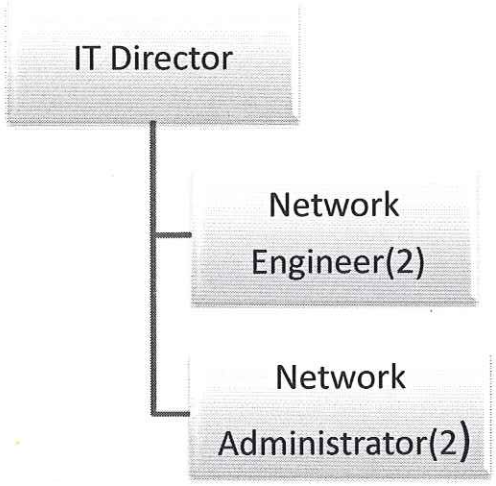
Performance Indicators

- 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

Postitions	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
2017 Proposed Budget Summary

25 Information Technology - Randy Scholz

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

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 while being mindful of leaving a positive and lasting legacy for the future of the Lincoln County Maintenance Dept. as well of all of Lincoln County.

Goals for 2017

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. It is a top priority to work in such a manner as to leave a legacy for future maintenance directors that will not only benefit them, but also all of Lincoln County.

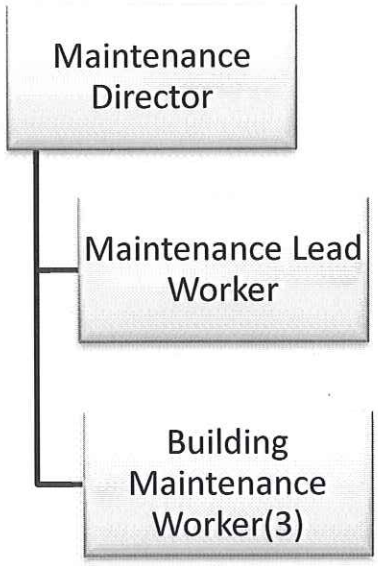
To work with the Pine Crest organization to facilitate a positive expansion project and involving myself where needed to ensure that we move into the future with the best results possible for Lincoln County.

Make great strides to developing renewable energy options for Lincoln County.

Employment

Postitions	PT	FT	FTE	Total Employed
Maintenance Director		1	1	1
Maintenance Lead Worker		1	1	1
Building Maintenance Worker		3	3	3
Totals		5	5	5

Organization Chart



Lincoln County
General Fund Departments
2017 Proposed Budget Summary

26 Maintenance - Patrick Gierl

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

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

Education
- Federal
- State

Life Insurance

Veterans Relief

Wisconsin Veterans Home

Assistance to Needy Veterans and Family
- Aid to Military Families
- Health Care Aid
    1. Dental
    2. Vision
    3. Hearing

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

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

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

Goals for 2017

- Continue State and Federal training. Maintain level of assistance provided to the veterans and their families.
- Increase awareness of veteran issues with intersecting departments through outreach events.

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 2015**. Federal VA Benefits total $20,102,000.00.

COMPENSATION & PENSION	EDUCATION	INSURANCE & INDEMNITIES	MEDICAL	UNIQUE PATIENTS*
$11,285,000	$464,000	$156,000	$7,185,000	$1,012,000

STATE OF WISCONSIN:

1. GRANTS: Paid in Calendar Year 2015
   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. $469.25 was paid for 1 claim, 14 eligibility applications were approved, and 22 requests for Wisconsin GI Bill for Tuition were approved.

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, 8 veterans, wives or widows from Lincoln County reside at King and Union Grove.

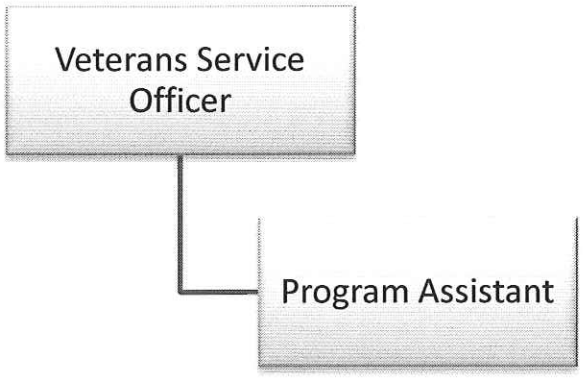
* Unique patients are patients who received treatment at a VA health care facility. Data are provided by the Allocation Resource Center (ARC).

** At the time of the creation of this report 2015 is the most current statistics available.

Employment

Postitions	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
2017 Proposed Budget Summary

27 Veterans' Services - Richard Wolf

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

Lincoln County Clerk of Circuit Court

MISSION STATEMENT

It is the mission of the Lincoln County Clerk of Courts to provide efficient and equitable customer service to the general public and to all who access the legal system.

The primary function of our office is to facilitate the creation, maintenance, disposition, and preservation of the written and electronic record of all proceedings that come before the Circuit Court System in Lincoln County.

Services Provided

The Clerk of Court and staff perform administrative duties for the courts, including but not limited to:

- Court records entry and management
- Enforcement of all court ordered financial obligations and collection of
- Court financial management
- Jury education, coordination and management

The office is responsible for the distribution of information to the general public as it relates to access, procedures and filing of court related documents. Additionally, staff are responsible for record keeping and monitoring of court cases including but not limited to:

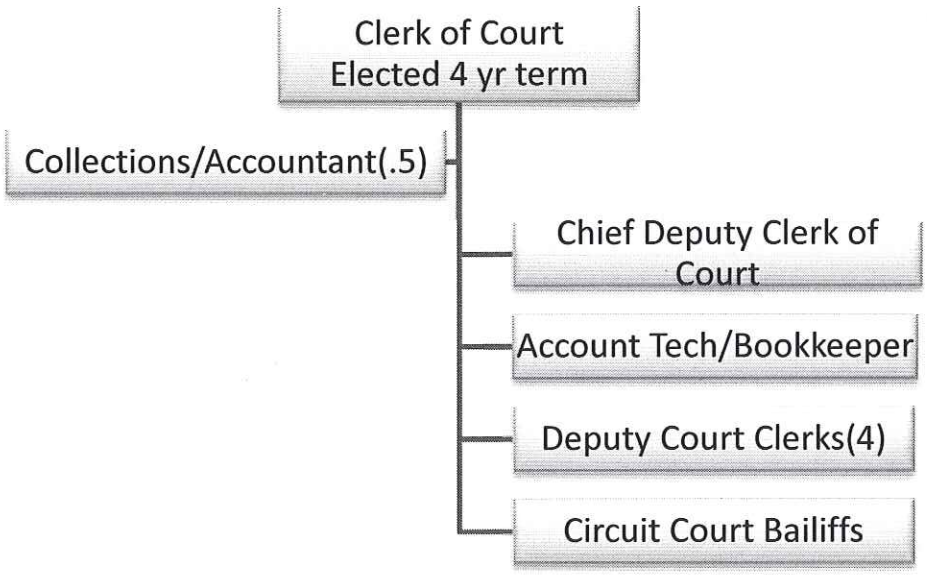
- Small Claims
- Civil
- Family
- Paternity
- Criminal
- Forfeitures
- Traffic (County and State Patrol)
- Appeals

Employment

Postitions	PT	FT	FTE	Total Employed
Clerk of Court		1	1	1
Chief Deputy Clerk of Court		1	1	1
Account Tech/Bookkeeper		1	1	1
Deputy Court Clerks		4	4	4
Collections/Accountant*	0.5		0.5	1
Circuit Court Bailiffs				
Totals	0	7	7.5	8

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

Organization Chart



Lincoln County
General Fund Departments
2017 Proposed Budget Summary

30 Clerk of Courts - Marie Peterson

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

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 budget for the Circuit Court.

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.

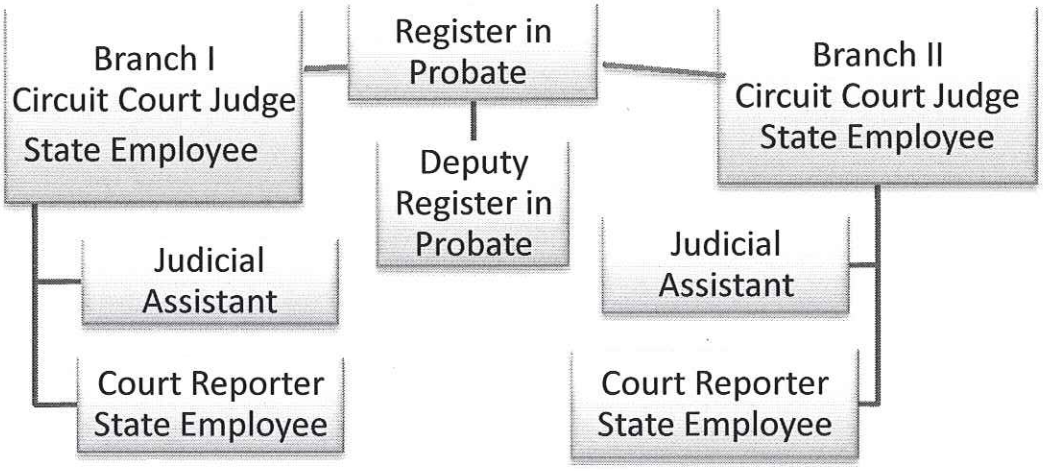
2017 Goals

- 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, guardians 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

Postitions	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
2017 Proposed Budget Summary

31 Circuit Court - Becky Byer

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

Lincoln County
General Fund Departments
2017 Proposed Budget Summary

32 Family Court Commissioner - Marie Peterson

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

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.

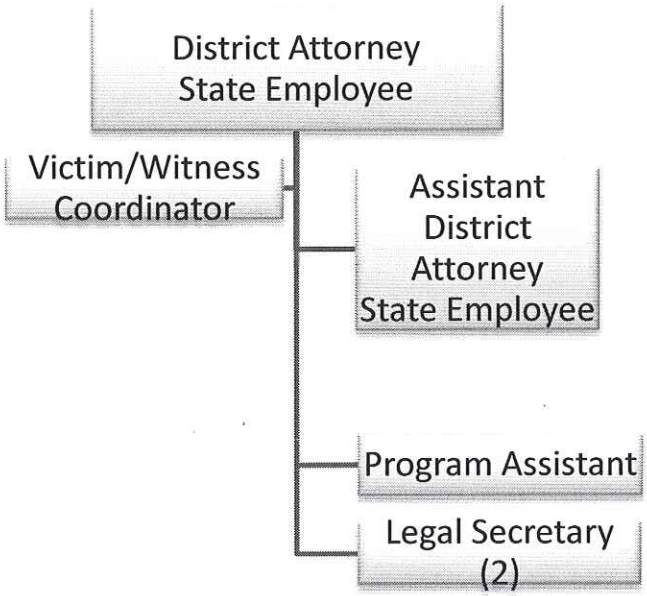
Additional Comments

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

Employment

Postitions	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
2017 Proposed Budget Summary

33 District Attorney - Don Dunphy

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

Lincoln County
General Fund Departments
2017 Proposed Budget Summary

33 Victim/Witness - Don Dunphy

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

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.

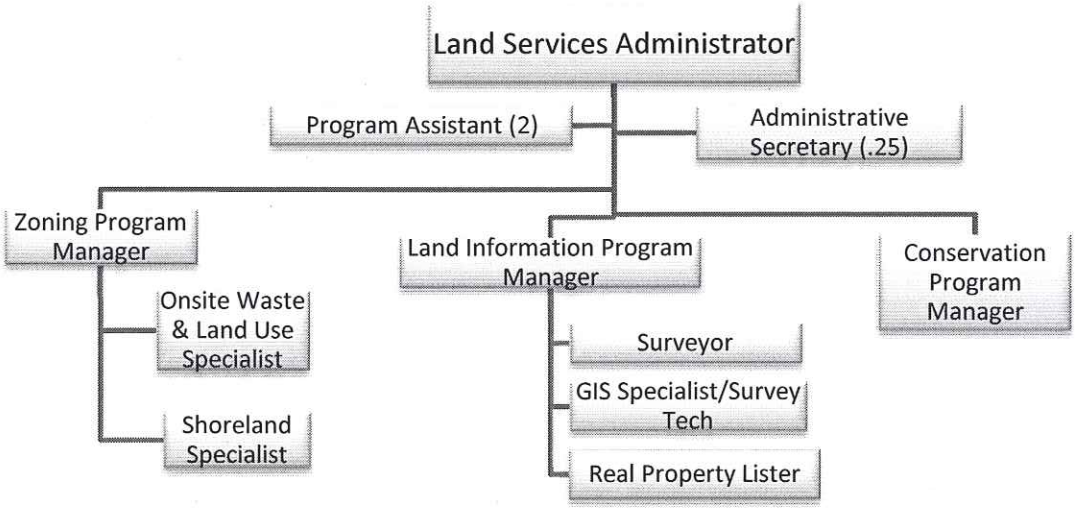
Mission, goals, and indicators for each program area are established and/or reviewed annually.

Employment

Postitions	PT	FT	FTE	Total Employed
Land Services Administrator		1	1	1
Conservation Program Manager		1	1	1
Program Assistant		2	2	2
GIS Specialist/Survey Tech		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



LINCOLN COUNTY
GENERAL FUND DEPARTMENTS
2017 PROPOSED BUDGET SUMMARY

41 Land Services - Matthew Bremer

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

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, divorce, 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 1935. 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.
- Sale of non-certified copies of daily recordings.
- Real Estate records via Internet

Goals for 2017

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

Performance Indicators

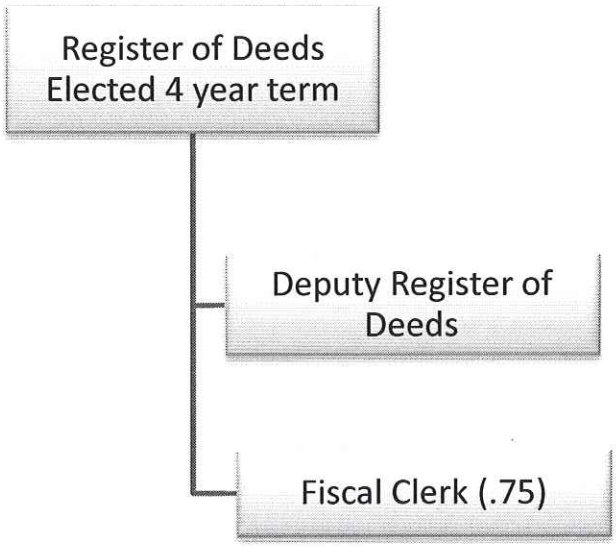
- Number of Recorded Documents
- Number of Certified Vital Records
- Number of Recorded Plats & CSM's
- Number of Printed Documents
- Retained fees from Wisconsin Transfer Return Fees
- Sale of non-certified copies of daily recordings

Employment

Postitions	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
2017 Proposed Budget Summary

43 Register of Deeds - Sarah Koss

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

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.

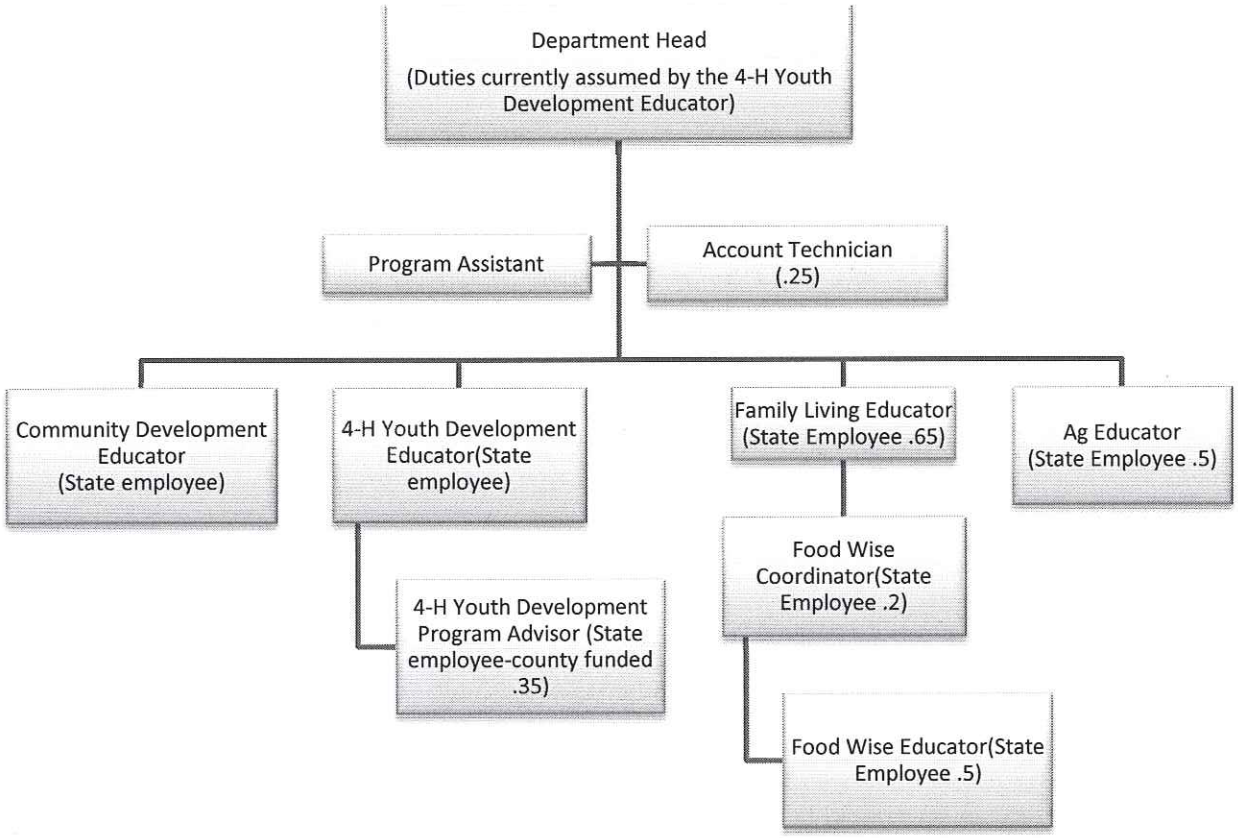
Imbedded in our programming are strong partnerships. Working with government agencies, community groups, schools, organizations and individuals, UW-Extension staff creatively engage others in our work. These partnerships enable us to reach county residents where they live and work, promoting life-long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

Employment

Postitions	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
2017 Proposed Budget Summary

44 U.W. Extension - Debbie Moellendorf

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

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.

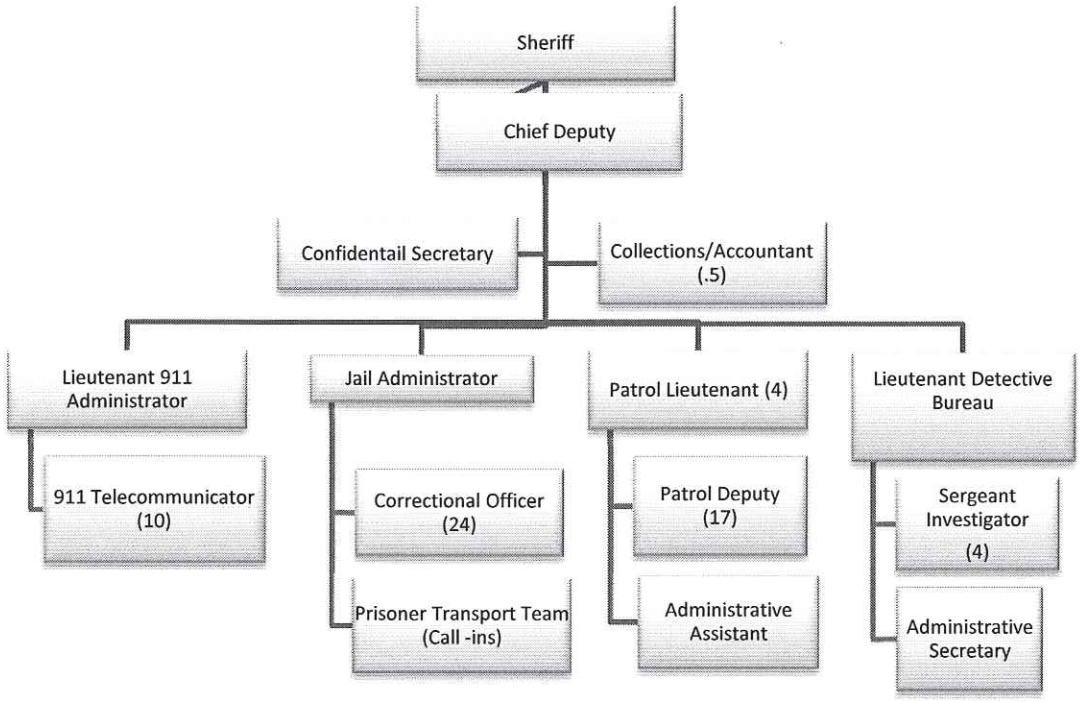
PROFESSIONALISM. We value the public's perception of our agency. We will project a professional image through pride in our profession, our appearance, our demeanor, our work proficiency and in each other. We are dedicated to our mission, the people of Lincoln County and our agency.

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		18	18	18
911 Telecommunicator		10	10	10
Correction Officer		24	24	24
Collections/Accountant*	0.5		0.5	1
Confidential Secretary		1	1	1
Administrative Secretary		2	2	2
Prisoner Transport Team	7			7
Totals	7.5	68	68.5	76

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

Organization Chart



Lincoln County
General Fund Departments
2017 Proposed Budget Summary

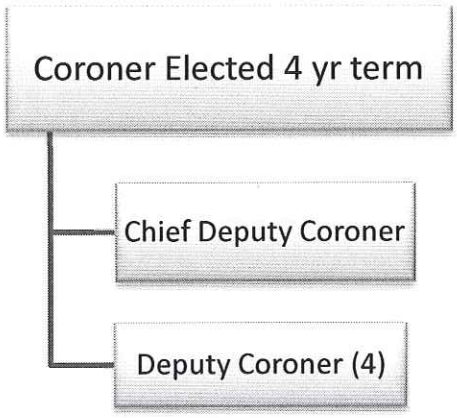
50 Sheriff - Jeff Jaeger

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

Employment

Postitions	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
2017 Proposed Budget Summary

51 Coroner - Paul Proulx

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

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 lesson 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

2017 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

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

Organization Chart

Lincoln County
General Fund Departments
2017 Proposed Budget Summary

52 Emergency Management - Jeff Kraft

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

Lincoln County
General Fund Departments
2017 Proposed Budget Summary

60 Child Support - Renee Krueger

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

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Lincoln County
Special Revenue Funds
2017 Proposed Budget Summary

0020 County Roads Fund - Kelly Reith

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

Lincoln County
Special Revenue Funds
2017 Proposed Budget Summary

0021 Jail Assessment Fund - Jeff Jaeger

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

	Merrill		Tomahawk	
	2014	2015	2014	2015
Calls	1,537	1,631	550	619
Charges	$1,367,372	$1,325,079	$497,770	$565,119
Receipts	$ 637,737	$ 628,464	$313,926	$287,374

Lincoln County
Special Revenue Funds
2017 Proposed Budget Summary

0022 Emergency Medical Service - Dan Leydet

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

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

Disease Control and Follow-up
- Food and Water Borne Diseases
- Mental Health Coalition
- Nutrition Coalition
- 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

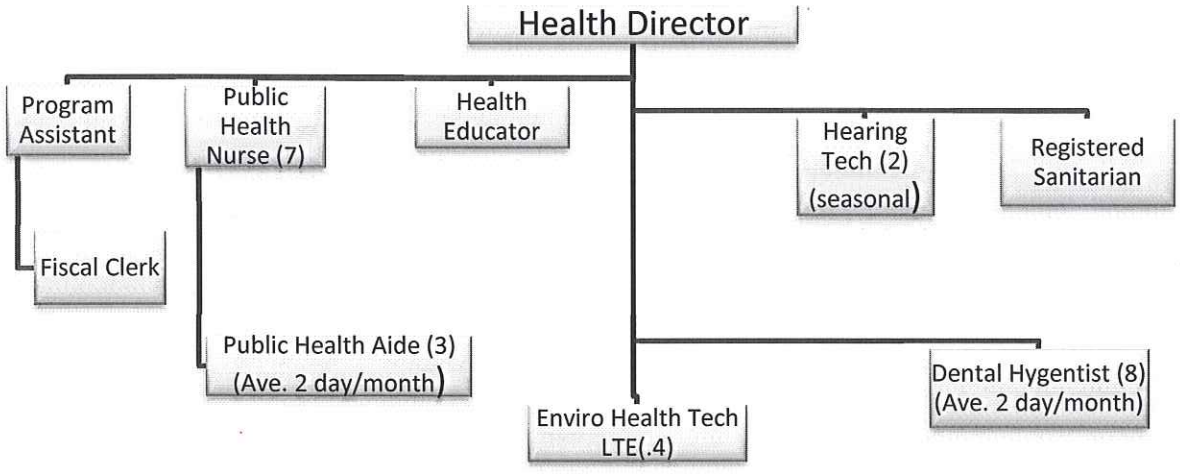
Performance Indicators

- 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.
- 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

Postitions	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(8x)		0.72	8
Hearing Technician(seasonal)				2
Totals	2.4	10	12.94	26

Organization Chart



Lincoln County
Special Revenue Funds
2017 Proposed Budget Summary

0023 Health - Shelley Hersil

Account Description	2015 Actual Amount	2016 Modified Budget	20016 6 month Actual	2017 Original Budget	2016/2017 % of Change
Revenues					
Tax Levy	$ 551,973	$ 505,067	$ 505,067	$ 549,481	8.79%
Intergovernmental	102,673	113,750	25,315	80,095	-29.59%
Public Charges for Services	171,074	224,857	107,678	182,856	-18.68%
Licenses and permits	-	-	-	-	0.00%
Intergovernmental charges for service:	199,333	185,648	95,633	185,648	0.00%
Miscellanous revenue	5,859	3,600	2,467	3,600	0.00%
Total Revenues	1,030,912	1,032,922	736,160	1,001,680	-3.02%
Fund Balance Applied	-	-	-	6,200	-100.00%
Other Financing Sources	-	6,200	-	-	-100.00%
Total Revenues & Fund Balance Appl	$ 1,030,912	$ 1,039,122	$ 736,160	$ 1,007,880	-3.01%
Expenditures					
Payroll	$ 852,585	$ 910,320	$ 447,620	$ 919,217	0.98%
Health and Human Services	105,996	128,802	50,129	88,663	-31.16%
Capital Outlay	-	-	-	-	-100.00%
Total Expenditures	958,581	1,039,122	497,749	1,007,880	-3.01%
Other Financing Uses					
Transfer to General Fund	41,638	-	-	-	-
Total Expenditures&Other Fin Uses	$ 1,000,219	$ 1,039,122	$ 497,749	$ 1,007,880	-3.01%

Social Services

Mission Statement

To provide services to Lincoln County residents through legally mandated programs designed to strengthen and protect individuals and families to enhance sustainability, foster independence and promote quality of life.

Services

The Department provides services to administer economic support programs, contracted services for persons with developmental disabilities, secure financial support from absent parents for dependent children, and provision of statutory responsibility of the child welfare system.

- Economic Support – Affiliated with the Northern Income Maintenance Consortium, 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 purpose of this unit is to keep children safe and to support families to provide safe, permanent and nurturing homes for their children in least restrictive setting while providing a safe environment for the child/youth, the family and the community. This unit has statutory responsibility for providing the following services:
  - Child Protection Services
  - Juvenile Court Intake Services
  - Juvenile Intake Services
  - Alternate Care Placement
  - Other services include stepparent adoption, custody studies, foster parents licensure, and child care certification
- 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.
- Lincoln Industries – This unit provides contracted programming for eligible adults with developmental disabilities to include prevocational services, adult day services and vocational services.

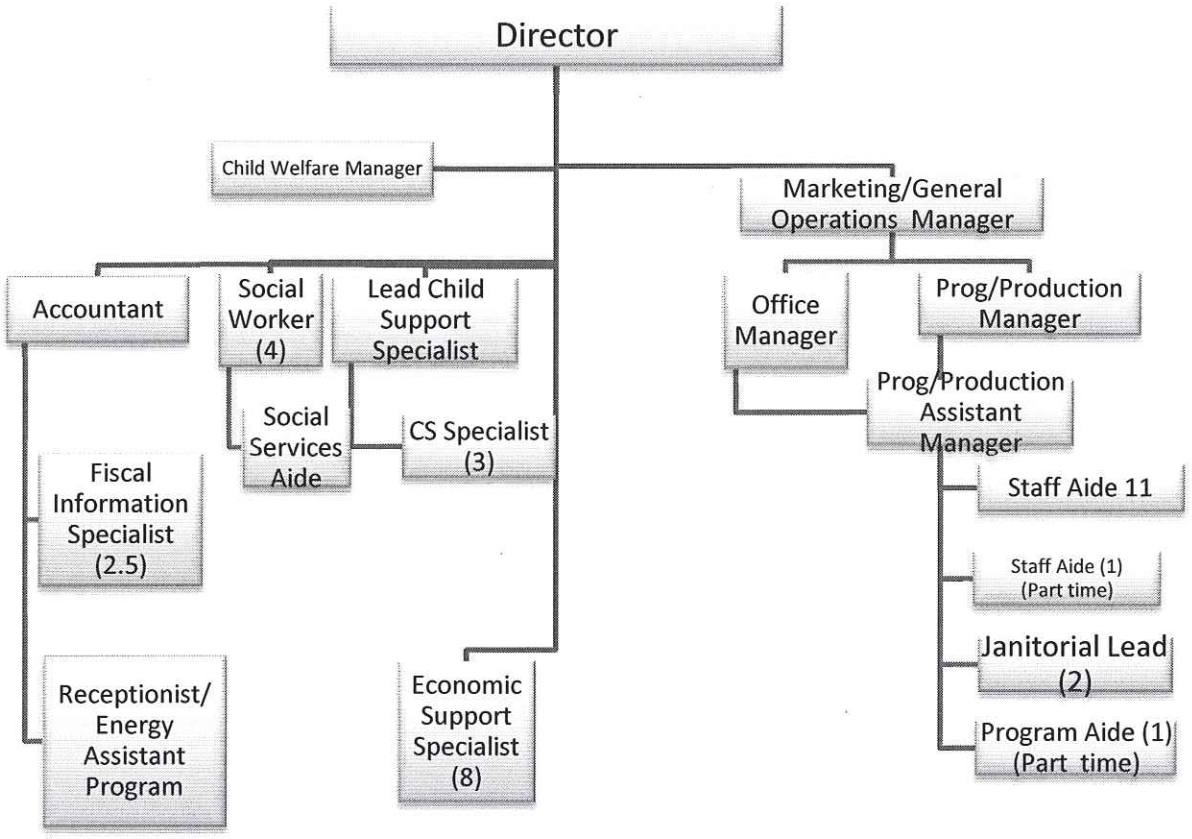
Performance Indicators

- Meet and/or surpass established state performance expectations for Economic Support services provided through the Lincoln County Department of Social Services.
- Meet established state standards for child protective services and juvenile justice response while maintaining least restrictive settings 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.
- Meet and/or surpass state performance criteria for job skill development and job placement.

Employment

Postitions	PT	FT	FTE	Total Employed
Director		1	1	1
Child Welfare Manager		1	1	1
Accountant		1	1	1
Social Worker		5	5	5
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	1.47	1	2.47	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		12	12	12
Staff Aide(18 hours/week)	0.45		0.45	1
Janitorial Lead	0.69		0.69	3
Totals	4.63	38	42.63	47

Organization Chart



Lincoln County
Special Revenue Funds
2017 Proposed Budget Summary

0024 Social Services - Renee Krueger

Account Description	2015 Actual Amount	2016 Modified Budget	2016 6 month Actual	2017 Original Budget	2016/2017 % of Change
Revenues					
Tax Levy	$ 314,007	$ 506,531	$ 506,531	$ 522,885	3.23%
Intergovernmental Revenue	1,763,437	1,718,775	838,801	2,003,401	16.56%
Public Charges for Service	-	1,800	450	-	-100.00%
Intergovernmental Charges	3,656	4,700	-	3,700	-21.28%
Miscellanous revenue	-	9,866	-	-	-100.00%
Total Revenues	2,081,100	2,241,672	1,345,782	2,529,986	12.86%
Expenditures					
Payroll	$ 812,414	$ 1,369,456	$ 409,233	$ 1,346,298	-1.69%
Health and Human Services	1,267,839	872,216	627,434	1,183,688	35.71%
Capital Outlay	27,888	-	-	-	-100.00%
Total Expenditures	$ 2,108,141	$ 2,241,672	$ 1,036,667	$ 2,529,986	12.86%
Other Financing Uses					
Transfer to General Fund	127,642	-	-	-	-
Total Expenditures & Other Fin Uses	$ 2,235,783	$ 2,241,672	$ 1,036,667	$ 2,529,986	12.86%

Lincoln County
Debt Service Funds
2017 Proposed Budget Summary

0030 Debt Service - Dan Leydet

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

LINCOLN COUNTY
DEBT SCHEDULE
FOR THE YEAR 2017

ISSUE		BALANCE 1/1/17	PAYMENTS	ADDITIONS	DEFEASED	BALANCE 12/31/17	2018	2019	2020	2021	2022	2023 2027	2028 TOTAL
FUNDED THROUGH REIMBURSEMENTS													
G.O. BONDS DATED 8/27/10													
30027658.531081	P	475,000.00	475,000.00			0.00							0.00
30027658.531080	I	5,344.00	5,344.00			0.00							0.00
TAXABLE G.O. PROMISSORY NOTES (ECONOMIC DEVELOPMENT BONDS) DATED 8/27/10													
30027758.531081	P	890,000.00				890,000.00	520,000.00	170,000.00	200,000.00				890,000.00
30027758.531080	I	76,200.00	35,600.00			40,600.00	25,200.00	11,400.00	4,000.00				40,600.00
G. O. BONDS DATED 11/15/08													
30015858.531081	P	8,790,000.00	0.00			8,790,000.00	0.00	625,000.00	675,000.00	725,000.00	780,000.00	4,810,000.00	1,175,000.00 8,790,000.00
30015858.531080	I	2,996,691.00	391,551.00			2,605,140.00	391,551.00	378,426.00	350,958.00	321,026.00	288,279.00	847,727.00	27,173.00 2,605,140.00
TOTAL REIMBURSEMENT PRINC		10,155,000.00	475,000.00	0.00	0.00	9,680,000.00	520,000.00	795,000.00	875,000.00	725,000.00	780,000.00	4,810,000.00	1,175,000.00 9,680,000.00
TOTAL REIMBURSEMENT INT		3,078,235.00	432,495.00	0.00	0.00	2,645,740.00	416,751.00	389,826.00	354,958.00	321,026.00	288,279.00	847,727.00	27,173.00 2,645,740.00
TOTAL REIMBURSEMENT		13,233,235.00	907,495.00	0.00	0.00	12,325,740.00	936,751.00	1,184,826.00	1,229,958.00	1,046,026.00	1,068,279.00	5,657,727.00	1,202,173.00 12,325,740.00

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, 2016, this is computed as follows:

Equalized valuation (2016) as certified by Wisconsin Department of Revenue	$ 2,322,569,100
Legal Debt Percentage Allowed	5%
Legal Debt Limit	$ 116,128,455
General Obligation Debt Outstanding	10,155,000
Unused Margin of Indebtedness	$ 105,973,455
Percent of Legal Debt Incurred	8.7%
Percent of Legal Debt Available	91.3%
2016 Debt Levy	$ 892,995
2016 Debt Levy Rate	$ 0.000392913
2016 Debt Levy Mill Rate	$ 0.392913

Lincoln County
Trust Fund
2017 Proposed Budget Summary

0050 Dog License Fund - Dan Leydet

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

Solid Waste

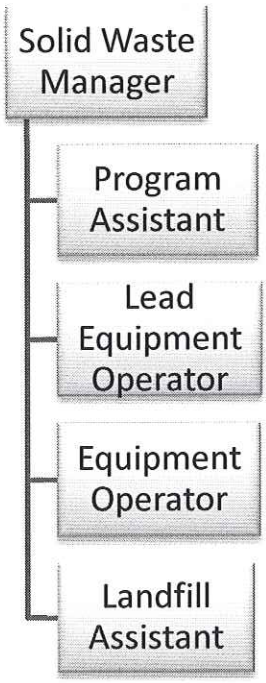
Mission Statement

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) management by operating a 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 sustainability and integrated resource management through education and service offerings such as: a recycling drop off facility for residential paper and recyclable containers, organics composting, bulky item, metal and electronics recycling, universal waste handling, facilitating disposal of household hazardous waste, construction and demolition waste, a clean wood/brush disposal area and onsite remediation of fuel contaminated soil.

Employment

Postitions	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
2017 Proposed Budget Summary

0060 Solid Waste - Dan Miller

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

Pine Crest 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.

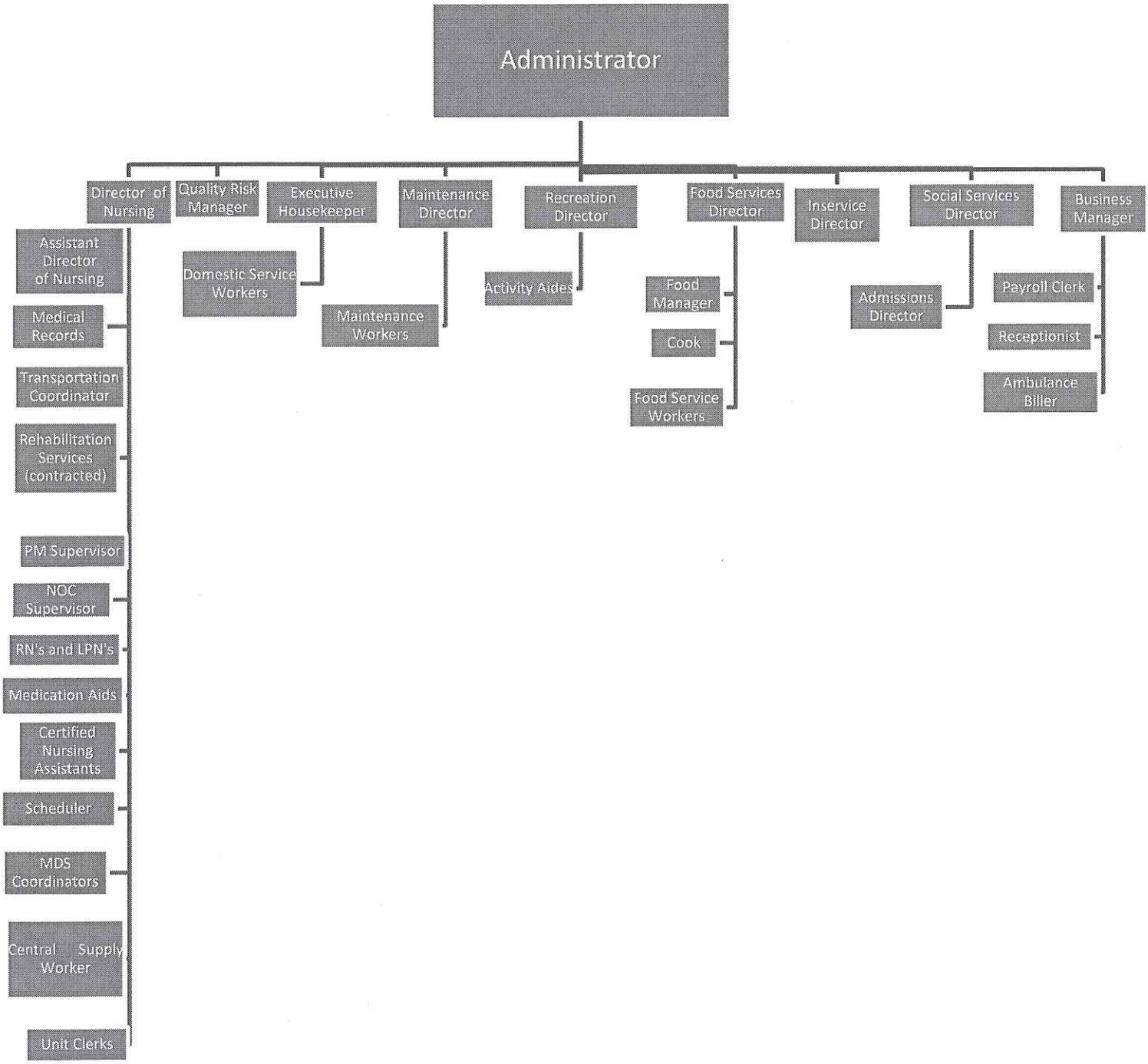
Pine Crest Vision Statement

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 Manager		1	1	1
Quality Risk Manager		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	96	162.2	216

Organization Chart



Lincoln County
Proprietary Funds
2017 Proposed Budget Summary

0061 Pine Crest - Lisa Gervais

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

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.

2017 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.
- Continue to sell tax delinquent and other county property as needed.
- Improve recreational trails and parks.

Performance Indicators

- Established 2182 acres of timber towards our allowable cut on the county forest in 2016.
- Completed 3.4 miles of summer ATV trail development using state grant funding.
- Performed improvement work to Underdown Campground and renovations to equestrian/ski trails using awarded grant dollars and donations.
- Completed shelter house at the Underdown trail head.
- Installed new campfire rings at several campsites.
- Replaced roof, repaired concrete and support posts on shelterhouse #1 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.

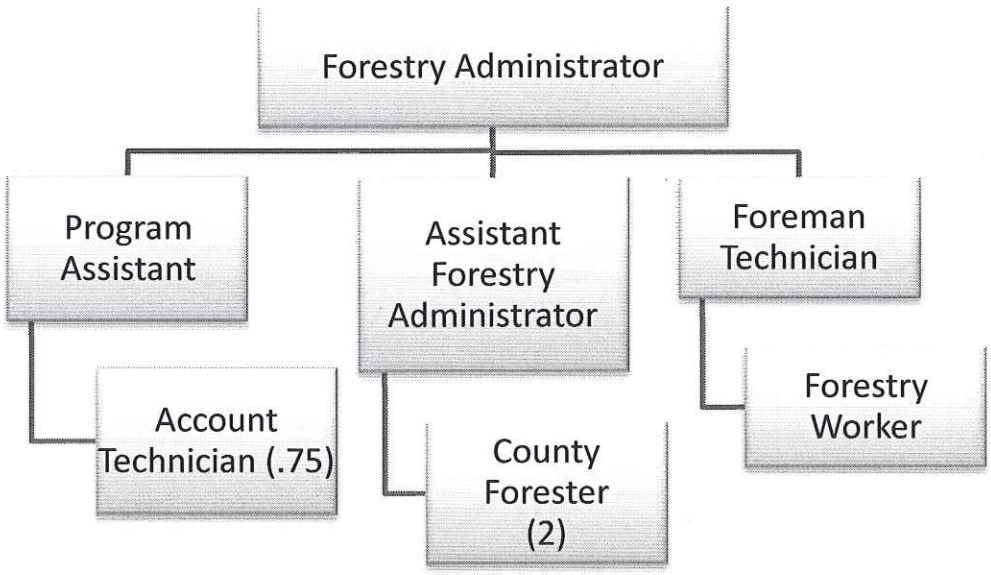
- Sold four tax delinquent properties and the Merrill Pat Weber Developmental Disabilities House.
- Finished lake access/landing improvement on Lost Lake.
- Completed roadside brushing work on Camp Ave.
- Worked towards continued forest certification compliance by narrowing SFI and FSC CARS and OFI's.
- Updated the Lincoln County 5-Year Outdoor Recreation Plan.
- Implemented the Lincoln County Forest 15-Year Comprehensive Land Use Plan.

Employment

Postitions	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
2017 Proposed Budget Summary

0062 Forestry - Kevin Kleinschmidt

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

Lincoln County
Proprietary Fund
2017 Proposed Budget Summary

0063 Lincoln Industries - Renee Krueger

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

Highway Department

Mission Statement

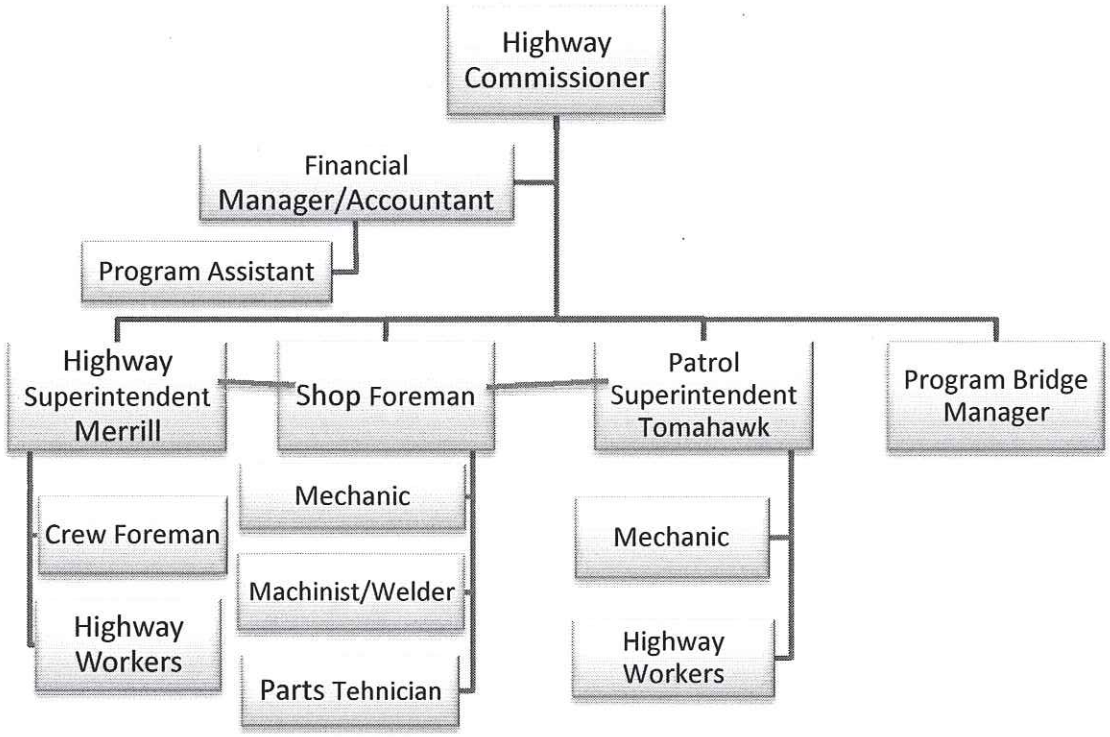
The mission of the Highway Department is to provide maintenance and construction on the county trunk highway system for the safe, convenient, and efficient movement of vehicles within Lincoln County. Second, the Department provides good quality, cost-effective roadway maintenance and construction services 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.

Employment

Postitions	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
Program Bridge Manager		1	1	1
Machinist/Welder		1	1	1
Mechanic		4	4	4
Parts Technician		1	1	1
Highway Workers		30	30	30
Totals	0.75	43	43.75	44

*Shared with Finance to make a full time position

Organization Chart



Lincoln County
Proprietary Fund
2017 Proposed Budget Summary

0070 Highway - Kelly Reith

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

Operating Levy Rate Calculation

2017 allowable tax levy for operations		$ 11,607,833
Add:		
Library Levy		640,220
Emergency Medical		868,094
Total 2017 Operating Levy		$ 13,116,147
2016 Equalized Value (exclusive of TID)	$ 2,272,752,400	

* Less library levy for 43.12 payments and County-wide amubulance service

Proposed Tax Levy for 2017 Operations

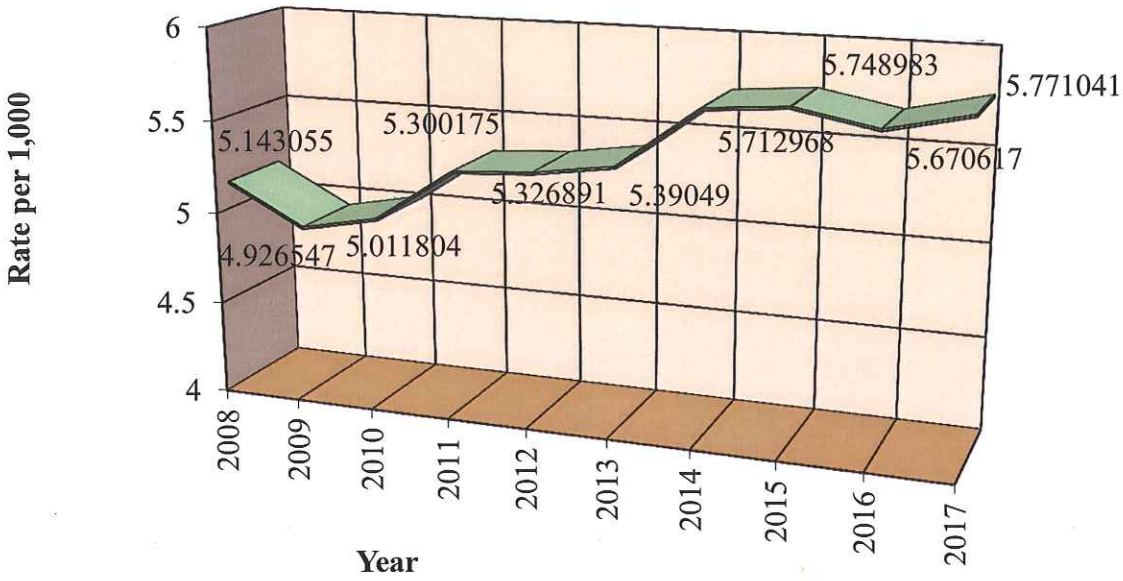
Total Proposed Other Tax Levy	$ 11,053,099	
Add: Special Purpose Levy Libraries	640,220	
Veterans Relief	5,000	
Countywide EMS	868,094	
Health	549,481	
State Special Charges Upon County	253	
Total Proposed Operating Tax Levy		$ 13,116,147
Add: Debt Service		892,995
Total County Tax Levy		$ 14,009,142

Operating Levy Rate	$ 0.0048633
Debt Service Rate	$ 0.0003929
Libraries	$ 0.0002817
Veterans Relief	$ 0.0000022
Countywide EMS	$ 0.0003820
Health	$ 0.0002418
State Special Charges Upon County	$ 0.0000001

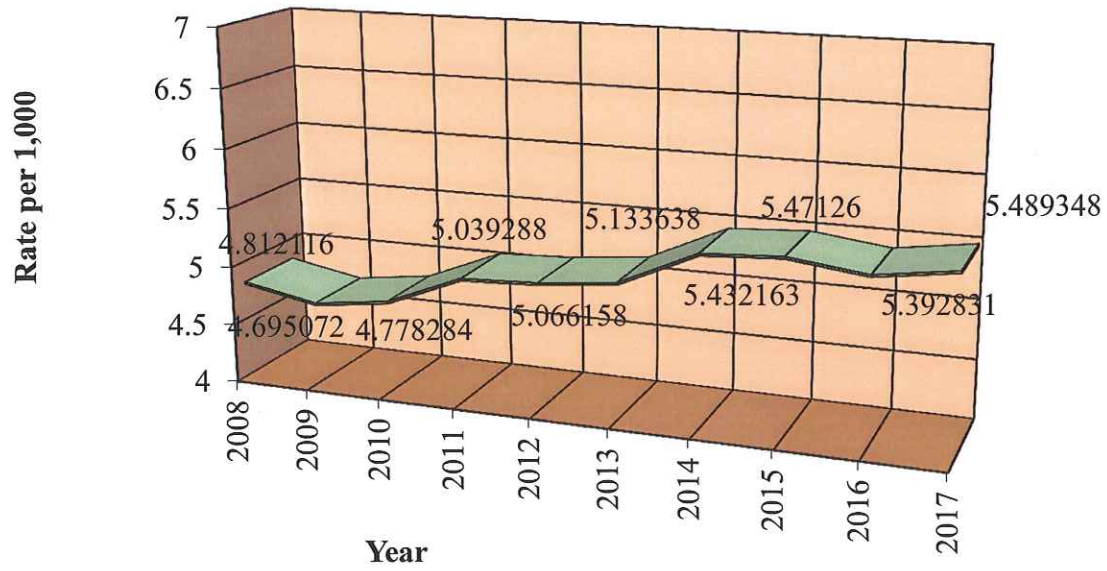
Tax rate per $1,000 for townships (exclusive of assessment for libraries and debt)	$ 5.489347
Libraries tax rate per $1,000 value	0.281694
Total operating tax rate per $1,000 value for townships	$ 5.771041
Debt service tax rate per $1,000 value	0.392913
Total rate per $1,000 value for townships	**$ 6.163954**

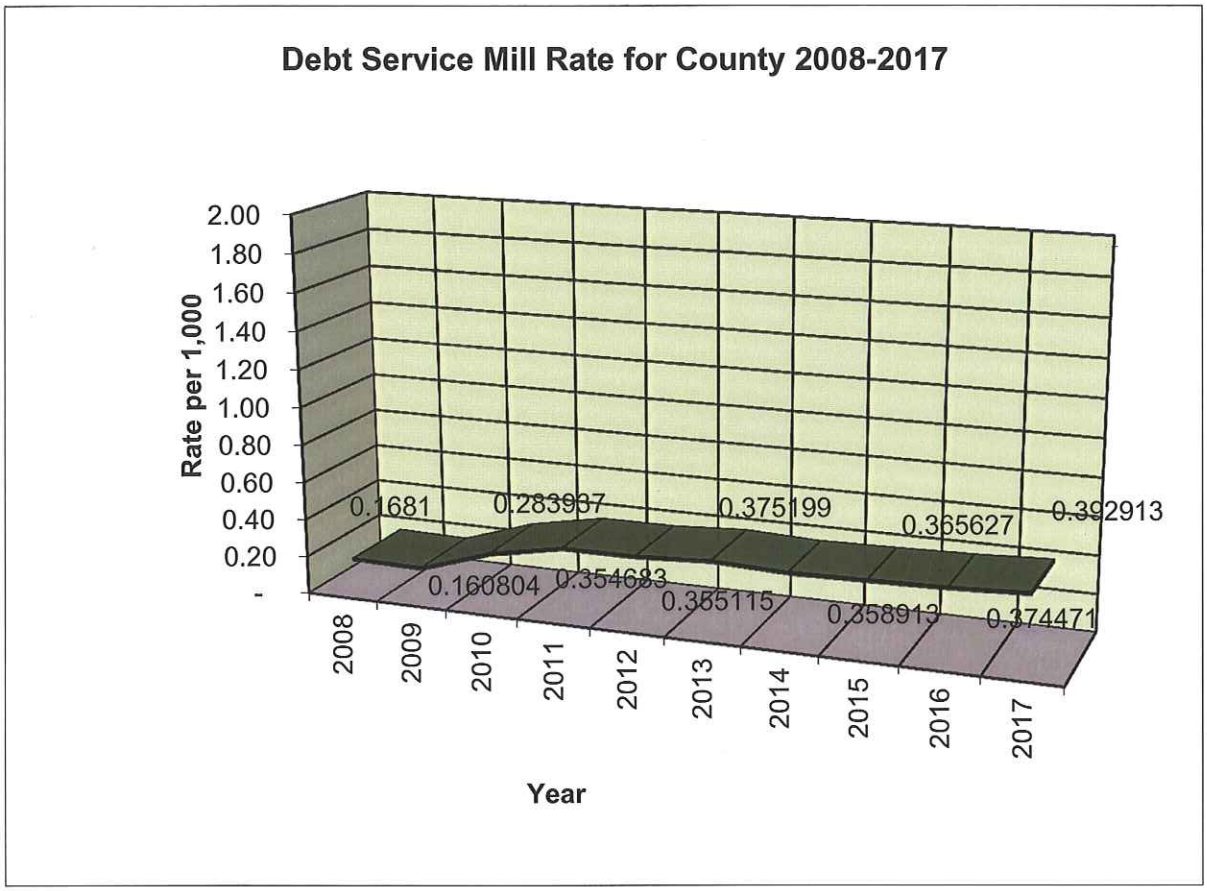
Operating tax rate per $1,000 value for cities	$ 5.489347
Debt service tax rate per $1,000 value	0.392913
Total tax rate per $1,000 value for cities	**$ 5.882261**

Operational Mill Rate Comparison For Townships 2008-2017

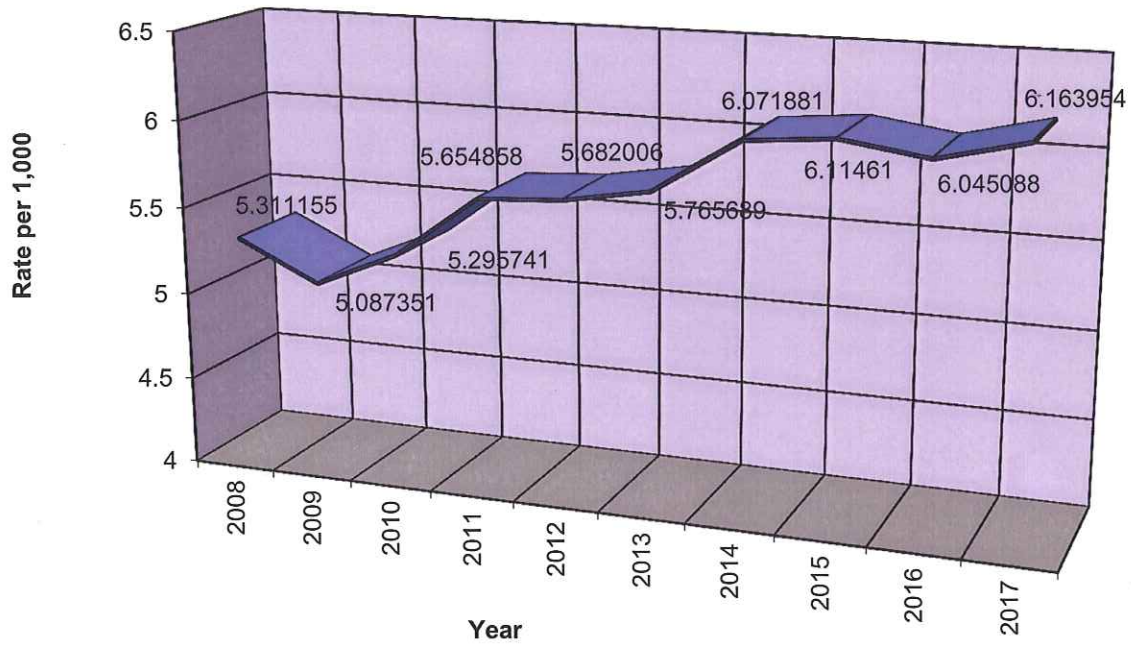


Operational Mill Rate Comparison For Cities 2008-2017

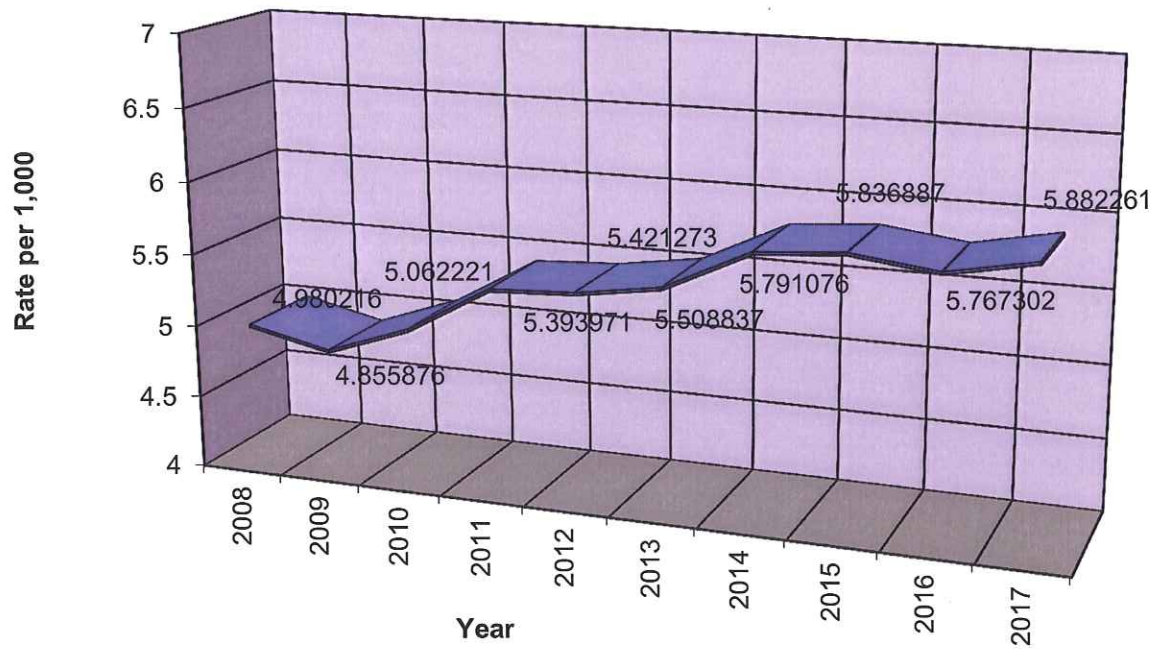



Debt Service Mill Rate for County 2008-2017
Rate per 1,000
2.00
1.80
1.60
1.40
1.20
1.00
0.80
0.60
0.40
0.20
-
0.1681
0.283937
0.375199
0.365627
0.392913
0.160804
0.354683
0.355115
0.358913
0.374471
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
Year

Total Mill Rate for Townships 2008-2017



Total Mill Rate for Cities 2008-2017



Lincoln County
Apportionment of County Taxes to Townships and Cities
2016 and 2017 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	2016 Apportionment	% Change
Birch	$ 37,756,600	0.016612720	4.19	$ 9,128.37	$ 83.06	$ 13,972.07	$ 14,421.40	$ 14,835.08	$ 183,622.04	$ 236,066.21	$ 234,762.32	0.56%
Bradley	437,434,600	0.192469096	48.52	$ 105,758.12	$ 962.35	$ 161,875.51	$ 167,081.28	$ 171,873.95	$ 2,127,379.97	2,734,979.70	2,652,283.14	3.12%
Corning	71,144,400	0.031303190	7.89	$ 17,200.51	$ 156.52	$ 26,327.44	$ 27,174.11	$ 27,953.59	$ 345,997.26	444,817.32	425,714.30	4.49%
Harding	46,086,800	0.020277968	5.11	$ 11,142.36	$ 101.39	$ 17,054.72	$ 17,603.18	$ 18,108.12	$ 224,134.39	288,149.27	285,504.32	0.93%
Harrison	161,611,700	0.071108362	17.92	$ 39,072.69	$ 355.54	$ 59,805.45	$ 61,728.74	$ 63,499.41	$ 785,967.76	1,010,447.51	994,691.53	1.58%
King	160,052,600	0.070422365	17.75	$ 38,695.75	$ 352.11	$ 59,228.50	$ 61,133.23	$ 62,886.82	$ 778,385.38	1,000,699.54	962,249.91	4.00%
Merrill	191,391,700	0.084211417	21.23	$ 46,272.57	$ 421.06	$ 70,825.73	$ 73,103.43	$ 75,200.37	$ 930,797.13	1,196,641.52	1,174,229.39	1.91%
Pine River	139,170,400	0.061234299	15.44	$ 33,647.08	$ 306.17	$ 51,500.90	$ 53,157.13	$ 54,681.92	$ 676,828.77	870,137.41	822,444.24	5.80%
Rock Falls	80,862,200	0.035578975	8.97	$ 19,549.97	$ 177.89	$ 29,923.58	$ 30,885.89	$ 31,771.85	$ 393,257.93	505,576.08	510,971.65	-1.06%
Russell	40,631,700	0.017877750	4.51	$ 9,823.48	$ 89.39	$ 15,036.02	$ 15,519.57	$ 15,964.74	$ 197,604.54	254,042.25	251,085.90	1.18%
Schley	64,332,900	0.028306163	7.14	$ 15,553.70	$ 141.53	$ 23,806.80	$ 24,572.41	$ 25,277.26	$ 312,870.82	402,229.66	390,394.00	3.03%
Scott	100,479,900	0.044210667	11.14	$ 24,292.92	$ 221.05	$ 37,183.23	$ 38,379.01	$ 39,479.90	$ 488,664.88	628,232.13	583,030.75	7.75%
Skanawan	50,295,700	0.022129863	5.58	$ 12,159.94	$ 110.65	$ 18,612.25	$ 19,210.80	$ 19,761.86	$ 244,603.57	314,464.65	310,490.92	1.28%
Somo	19,761,700	0.008695052	2.19	$ 4,777.77	$ 43.48	$ 7,312.94	$ 7,548.12	$ 7,764.64	$ 96,107.27	123,556.41	129,640.10	-4.69%
Tomahawk	62,311,400	0.027416713	6.91	$ 15,064.96	$ 137.08	$ 23,058.74	$ 23,800.28	$ 24,482.99	$ 303,039.64	389,590.60	417,991.81	-6.79%
Wilson	66,736,100	0.029363559	7.40	$ 16,134.72	$ 146.82	$ 24,696.12	$ 25,490.33	$ 26,221.51	$ 324,558.33	417,255.23	394,573.37	5.75%
Total Towns	**$ 1,730,060,400**	**0.761218160**	**$ 191.89**	**$ 418,274.91**	**$ 3,806.09**	**$ 640,220.00**	**$ 660,808.91**	**$ 679,764.01**	**$ 8,413,819.68**	**$ 10,816,885.49**	**$ 10,540,057.65**	2.63%
Cities												
Merrill	$ 338,734,800	0.149041664	37.57	$ 81,895.57	$ 745.21	$ -	$ 129,382.18	$ 133,093.46	$ 1,647,372.27	1,992,526.26	$ 2,025,920.55	-1.65%
Tomahawk	203,957,200	0.089740176	22.62	$ 49,310.52	$ 448.70	$ -	$ 77,902.91	$ 80,137.53	$ 991,907.05	1,199,729.33	1,191,688.40	0.67%
Total Cities	**$ 542,692,000**	**0.238781840**	**$ 60.19**	**$ 131,206.09**	**$ 1,193.91**	**$ -**	**$ 207,285.09**	**$ 213,230.99**	**$ 2,639,279.32**	**$ 3,192,255.59**	**$ 3,217,608.95**	-0.79%
Grand Total	**$ 2,272,752,400**	**1.000000000**	**252.08**	**549,481.00**	**5,000.00**	**640,220.00**	**868,094.00**	**892,995.00**	**11,053,099.00**	**$ 14,009,141.08**	**$ 13,757,666.60**	1.83%

2016 Budget Highlights

In February 2016, the Lincoln County Board of Supervisors were informed of the State levy increase limit of 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 decreased from $2,275,842,400 to $2,272,752,400 which is a decrease of 0.14%.

Other comparative data for 2013 through 2017 are as follows:

Proposed Budget	**2017 Budget**	**2016 Budget**	**2015 Budget**	**2014 Budget**	**2013 Budget**
Total County Budget	$ 51,979,639	$ 48,757,240	$ 49,877,624	$ 48,227,602	$ 48,491,815
Percent increase (decrease)	6.61%	(2.25%)	3.42%	(0.54%)	2.24%
Operating Tax Levy	$ 13,116,147	$ 12,905,429	$ 12,809,080	$ 12,674,743	$ 12,588,410
Percent increase (decrease)	1.63%	0.75%	1.06%	0.69%	0.16%
Levy for Debt Payments	$ 892,995	$ 852,238	$ 814,639	$ 796,288	$ 876,201
Percent increase (decrease)	4.78%	4.62%	2.30%	(9.12%)	4.57%
Total Tax Levy	$ 14,009,142	$ 13,757,667	$ 13,622,853	$ 13,471,031	$ 13,464,611
Percent Increase (decrease)	1.83%	0.99%	1.13%	0.05%	0.43%
Equalized valuation (TID out)	$ 2,272,752,400	$ 2,275,842,400	$ 2,228,060,000	$ 2,218,609,000	$ 2,335,299,400
Percent increase (decrease)	(0.14%)	2.14%	0.43%	(5.00%)	(1.03%)
Shared Revenue	$ 960,000	$ 980,000	$ 980,000	$ 967,000	$ 967,017
Percent increase (decrease)	(2.04%)	0.00%	1.34%	(0.00%)	0.89%

2017 Budget
Capital Improvement Projects

Department	Project	2017
Emerg Medical	Ambulance	235,000
Maintenance	Maintenance Operations/Capital Program	65,000
Maintenance	Social Services Evaporator?Condenser #2	70,000
Maintenance	New Boiler at Social Services	457,000
IT	Backup and Recovery System	75,000
Landfill	Phase 4, Module 1B liner and leachate collection system	1,000,000
Landfill	Construction of Phase 4 Mod 1B	1,000,000
Debt Service	Building Project	907,495
County Board	Family Care	289,849
County Roads	Pier Street Cold N Place CTH J to Tug Lake Rd. (3 miles)	390,000
County Roads	CTH S Pulverize and Repave (4 miles)	800,000
Highway	Annual Payment to General Fund for Highway Building Project	8,262
Highway Eqipment	Tar Kettle	65,000
Highway Eqipment	(2) One Ton Trucks with Dump Box	135,000
Highway Eqipment	Paver	350,000
	Total CIP Expenditures	**5,847,606**

FUNDING SOURCES		2017
	Designated for CIP	
Emerg Medical	Ambulance	235,000
Maintenance	Maintenance Operations/Capital Program	65,000
Maintenance	Social Services Evaporator?Condenser #2	70,000
Maintenance	New Boiler at Social Services	457,000
IT	Backup and Recovery System	75,000
County Roads	CTH S Pulverize and Repave (4 miles)	250,000
County Board	Family Care	289,849
	Total Designated for CIP	**1,441,849**
	Tax Levy	
County Roads	Pier Street Cold N Place CTH J to Tug Lake Rd. (3 miles)	390,000
County Roads	CTH S Pulverize and Repave (4 miles)	430,000
Debt Service	Building Project	907,495
	Total tax Levy	**1,727,495**
	Designated Department Funds	
Highway	Highway Equipment	550,000
Highway	Annual Payment to General Fund for Highway Building Project	8,262
Landfill	Phase 4, Module 1B liner and leachate collection system	1,000,000
Landfill	Construction of Phase 4 Mod 1B	1,000,000
	Total Designated Department Funds	**2,558,262**
Highway	CTH S Pulverize and Repave (4 miles)	120,000
	Total Other Funds	**120,000**
	Total Funding Sources	**5,847,606**

2017 Budget
Capital Outlay

Expenditures		
Department	**Project**	**2017**
Maintenance	Lawn Repair	10,000
Maintenance	Jail filter system for boilers	10,000
Maintenance	Replace 2007 Pick up - Ford f-250	38,000
Forestry	Pickup Truck #8	25,000
Forestry	c-20 Trailer	15,000
Highway	Broom	15,000
Highway	1/2 Ton Truck	40,000
Highway	Crash Attenuater	27,000
Highway	Router	10,000
Sheriff	patrol vehicles	224,000
	Total for Outlay (Projects less than $50,000)	**414,000**

Funding Sources		
	CIP	**2017**
Maintenance	Maintenance Equipment	58,000
Sheriff	Vehicles	224,000
	Total CIP	**282,000**
	Departmental Funds	
Forestry	Equipment	40,000
Highway	Equipment	92,000
	Total Departmental Funds	**132,000**
	Total Funding Sources	**414,000**

Lincoln County 2017 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)
				235,000.00	Ambulance (CIP)
10	10	County Board		289,849.00	Family Care (CIP)
10	25	Information Technology		75,000.00	IT Projects (CIP)
10	26	Maintenance		650,000.00	Outlay Projects (CIP)
10	27	Veterans Services	2,000.00		Fuel Assistance
10	44	UW Extension	750.00		Farm safety grant
			25.00		Safety Day Camp
			100.00		Pest Application
			1,500.00		After the Bell
			328.00		WEN Grant
			1,000.00		Teen Court
			900.00		LLC Program
			500.00		Strong Bones
			100.00		Healthy Heart
			50.00		Med Disposal
			100.00		Master Gardner
			369.00		Strengthening Families
			500.00		Social Norms
			500.00		Seed to Table Grant
10	50	Sheriff's Department		224,000.00	Patrol Vehicles (CIP)
		Subtotals	**$ 8,722.00**	**$ 1,723,849.00**	
		Total funds applied in		**$ 1,732,571.00**	
		general fund			