

LINCOLN COUNTY, WISCONSIN  
2023 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 2023 will be held in the County Board Room #257 of the Lincoln County Service Center, Merrill, WI. The hearing is set for Wednesday, November 2, 2022 at 6:00 p.m., for the benefit of the Lincoln County taxpayers. The following is a summary of the proposed 2023 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	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Budget Amount	2022/2023 % of Change
<b>Revenues</b>					
Tax Levy	\$ 9,182,225	\$ 9,323,250	\$ 9,323,250	\$ 8,845,221	-5.13%
Other Taxes	3,441,894	3,358,678	1,821,397	3,742,678	11.43%
Intergovernmental	2,201,067	2,126,889	506,206	2,181,112	2.55%
Licenses and permits	192,185	128,850	100,749	128,500	-0.27%
Fines, Forfeits and penalties	151,517	136,638	53,430	135,568	-0.78%
Intergovernmental Charges for Services	181,364	197,019	8,100	191,938	-2.58%
Public charges for services	1,503,313	2,219,637	594,518	1,944,890	-12.38%
Miscellaneous	918,835	519,700	89,428	466,200	-10.29%
Undesignated Funds Applied	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 17,772,400</b>	<b>\$ 18,010,661</b>	<b>\$ 12,497,079</b>	<b>\$ 17,636,107</b>	<b>-2.08%</b>
<b>Fund Balance Applied</b>	-	2,166,184	-	1,597,349	-26.26%
<b>Other Financing Sources</b>	1,160,947	276,045	-	276,045	0.00%
<b>Total Revenues/Fund Bal Appld/Other Srcs</b>	<b>\$ 18,933,347</b>	<b>\$ 20,452,890</b>	<b>\$ 12,497,079</b>	<b>\$ 19,509,501</b>	<b>-4.61%</b>
<b>Expenditures</b>					
General Government	\$ 5,550,171	\$ 6,734,404	\$ 3,670,456	\$ 6,250,391	-7.19%
Public Safety	7,972,073	8,418,177	3,671,879	8,080,220	-4.01%
Public Works	-	-	-	-	-
Health and Human Services	2,085,647	2,129,689	1,160,019	2,108,197	-1.01%
Culture and recreation	867,650	920,409	471,191	727,384	-20.97%
Conservation and development	571,546	715,295	283,297	655,809	-8.32%
Capital Outlay	871,155	312,880	17,850	265,000	-15.30%
Capital Improvement Plan	617,931	573,036	132,856	272,500	0.00%
Contingency Fund	-	399,000	-	400,000	0.25%
<b>Total Expenditures</b>	<b>\$ 18,536,173</b>	<b>\$ 20,202,890</b>	<b>\$ 9,407,548</b>	<b>\$ 18,759,501</b>	<b>-7.14%</b>
<b>Other Financing Uses</b>	697,702	250,000	-	750,000	0.00%
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 19,233,875</b>	<b>\$ 20,452,890</b>	<b>\$ 9,407,548</b>	<b>\$ 19,509,501</b>	<b>-4.61%</b>

SUPPLEMENTAL DATA		
Total Taxes Levied		
Actual 2022	Proposed 2023	% Increase
\$ 15,049,934	\$ 15,113,054	0.42%
Equalized Valuation		
2022	2023	Increase
\$ 2,748,951,800	\$ 3,093,555,100	12.54%
Tax Rate for Townships (Per 1,000 Value)		
Actual 2021	Proposed 2022	Decrease
5.47479	4.885335	-10.77%

ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED	General Fund	Special Revenue	Debt Service	Enterprise	Internal Service	Total
Estimated Fund Balance/Net Assets - 1/1/2023	\$ 10,038,755	\$ 1,012,537	\$ 75,663	\$ 5,738,942	\$ 6,785,996	\$ 23,651,893
2023 Budgeted Revenues & Other Financing Sources	\$ 9,066,931	\$ 5,994,180	\$ 632,010	\$ 3,175,936	\$ 9,709,275	\$ 28,578,332
<b>2023 Tax Levy</b>	\$ 8,845,221	\$ 5,261,983	\$ 1,005,850	\$ -	\$ -	\$ 15,113,054
2023 Budgeted Expenditures and other uses	\$(19,509,501)	\$(11,256,163)	\$(1,637,860)	\$(3,597,556)	\$(9,709,275)	\$(45,710,355)
Excess Revenues/(Expenditures) & Other Financing Uses	\$ (1,597,349)	\$ -	\$ -	\$ (421,620)	\$ -	\$ (2,018,969)
Estimated Fund Balance/Net Assets-12/31/2023	\$ 8,441,406	\$ 1,012,537	\$ 75,663	\$ 5,317,322	\$ 6,785,996	\$ 21,632,924