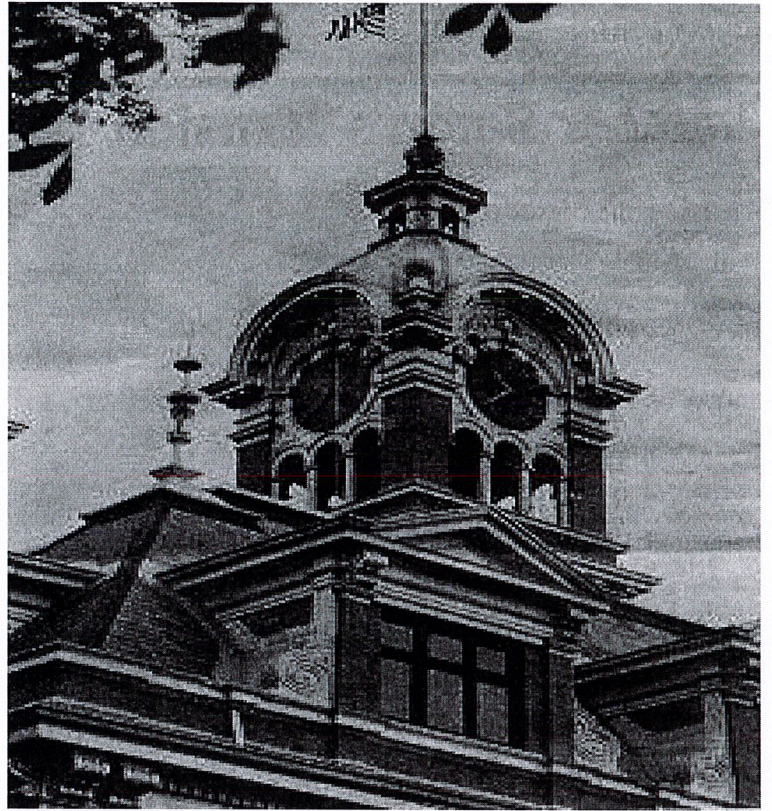


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COUNTY

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N *Budget*

Report

LINCOLN COUNTY
2023 Proposed Budget
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Motion by:				
Second by:				
Dist.	Supervisor	Y	N	Abs
1	Bialecki			
2	Anderson-Malm			
3	McCrank			
4	Osness			
5	Peterson			
6	Ashbeck			
7	Rusch			
8	Thiel			
9	Friske			
10	Boyd			
11	Detert			
12	DePasse			
13	Callahan			
14	Hafeman			
15	Lemke			
16	Loka			
17	Brixius			
18	Wickham			
19	Allen			
20	Cummings			
21	Simon			
22	Hartwig			
Totals				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

Title: Approving the 2023 Budget and Providing for Tax Levy

WHEREAS, the Lincoln County Finance and Insurance Committee, after careful review, does hereby present the 2023 budget recommended for adoption;

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the 2023 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	\$ 563,054.00
Veterans Relief	5,300.00
Libraries	678,207.00
EMS Service	1,200,919.00
Debt Service	1,005,850.00
Town Culvert Aid	34,000.00
Other County Taxes	<u>11,625,724.00</u>
TOTAL COUNTY TAXES	<u>\$15,113,054.00</u>

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

Dated this 2nd day of November, 2022.

Authored by: DePasse
 Co-Sponsored by: Friske
 Committee:
 Committee Vote:
 Fiscal Impact:

Date Passed:

Drafted by:

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 the Lincoln County Board of Supervisors on:

 Christopher J. Marlowe
 County Clerk

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
Revenues					
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%
Total Revenues	\$ 17,772,400	\$ 18,010,661	\$ 12,497,079	\$ 17,636,107	-2.08%
Fund Balance Applied	-	2,166,184	-	1,597,349	-26.26%
Other Financing Sources	1,160,947	276,045	-	276,045	0.00%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 18,933,347	\$ 20,452,890	\$ 12,497,079	\$ 19,509,501	-4.61%
Expenditures					
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%
Total Expenditures	\$ 18,536,173	\$ 20,202,890	\$ 9,407,548	\$ 18,759,501	-7.14%
Other Financing Uses	697,702	250,000	-	750,000	0.00%
Total Expenditures & Other Financing Uses	\$ 19,233,875	\$ 20,452,890	\$ 9,407,548	\$ 19,509,501	-4.61%

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%

	General Fund		Special Revenue		Debt Service		Enterprise		Internal Service		Total
ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED											
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
2023 Tax Levy	\$ 8,845,221	\$ 5,251,983	\$ 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

**Lincoln County
Consolidated County Tax Levy
2022-2023
Comparison**

Department	2018 Proposed Levy	2019 Proposed Levy	2020 Proposed Levy	2021 Proposed Levy	2022 Proposed Levy	2023 Proposed Levy	% Increase (-)Decrease) 2022/2023	\$ Increase (-)Decrease) 2022/2023
General Fund:								
County Board	\$ 1,590,139	\$ 1,594,373	\$ 2,032,479	\$ 2,173,010	\$ 2,177,608	\$ 2,134,710	-1.97%	(42,898)
Administration	269,067	276,495	285,608	222,045	211,792	234,585	10.76%	22,793
Corporation Counsel	189,029	194,476	198,401	206,459	188,559	194,595	3.20%	6,036
Finance Department	452,470	466,289	466,549	496,661	505,257	535,011	5.89%	29,754
County Clerk	173,884	170,471	185,351	175,077	187,892	176,545	-6.04%	(11,347)
Treasurer	155,118	159,666	163,693	179,717	192,930	178,550	-7.45%	(14,380)
Computer Services	718,071	737,220	752,632	782,922	757,102	767,776	1.41%	10,674
Maintenance	784,137	768,128	1,104,886	1,247,150	1,336,308	1,408,383	5.39%	72,075
Veterans Service	154,708	161,413	166,395	177,925	185,253	162,946	-12.04%	(22,307)
Clerk of Courts	303,177	278,905	242,219	242,295	226,528	265,610	17.25%	39,082
Circuit Court	205,745	219,581	256,576	274,985	274,080	266,388	-2.81%	(7,692)
Family Court Commissioner	22,600	22,600	22,600	29,560	29,560	30,100	1.83%	540
District Attorney	188,361	195,149	198,483	208,936	216,195	240,194	11.10%	23,999
Victim Witness	34,247	38,269	38,788	40,244	43,529	49,264	13.18%	5,735
Land Services	741,232	761,029	776,960	710,594	680,121	728,675	7.14%	48,554
Register of Deeds	11,512	18,491	12,755	12,380	10,906	14,296	31.08%	3,390
U.W. Extension	204,687	166,187	165,843	166,692	172,684	45,000	-73.94%	(127,684)
Sheriff	6,153,796	6,264,975	6,226,307	6,566,718	6,783,842	6,594,872	-2.79%	(188,970)
Coroner	43,035	44,986	48,934	54,392	57,714	58,390	1.17%	676
Emergency Management	30,815	29,100	21,630	18,665	26,831	18,506	-31.03%	(8,325)
Child Support	29,719	29,404	29,518	29,518	29,518	29,518	0.00%	-
Non-Departmental Expenses	583,308	1,079,714	838,148	791,714	832,814	1,331,514	59.88%	498,700
Non-Departmental Revenues	(4,488,941)	(5,204,576)	(5,294,183)	(5,625,434)	(5,803,773)	(6,536,294)	12.62%	(732,521)
Total General Fund	8,549,916	8,472,345	8,940,572	9,182,225	9,323,250	8,929,134	-4.23%	(394,116)
County Roads Fund	2,107,576	2,112,076	2,186,753	2,186,753	2,180,427	2,720,753	24.78%	540,326
Jail Assessment Fund	-	-	-	-	-	-	-	-
Emergency Medical	984,115	1,000,323	1,023,779	1,317,477	1,299,306	1,200,919	-7.57%	(98,387)
Health Department (Nursing)	551,973	550,016	539,318	580,524	570,866	563,054	-1.37%	(7,812)
Social Services	600,450	843,794	866,230	698,102	687,685	777,257	13.03%	89,572
Debt Service Funds	839,050	1,089,875	1,148,250	965,200	988,400	1,005,850	1.77%	17,450
Solid Waste	0	0	0	0	0	0	0	-
Dog License Fund	0	0	0	0	0	0	0	-
Forestry	0	0	0	0	0	0	0	-
Total	14,190,022	14,509,244	14,704,902	14,930,281	15,049,934	15,196,967	0.98%	147,033

**LINCOLN COUNTY
2023 PROPOSED BUDGET SUMMARY
ALL FUNDS**

Grand Total

Account Description	2021 Budget Amount	2022 Budget Amount	2023 Budget Amount
Revenues			
Tax Levy	\$ 14,930,281	\$ 15,049,934	\$ 15,113,054
Other Taxes	3,609,383	3,918,678	3,742,678
Intergovernmental Revenue	5,860,127	6,383,822	6,257,848
Licenses and permits	175,450	156,850	158,000
Fines, Forfeits and penalties	167,100	171,638	170,568
Public charges for services	6,524,196	6,549,254	6,367,184
Intergovernmental Charges for Services	9,675,725	9,495,131	10,249,759
Miscellaneous	859,800	806,600	606,250
Total Revenues	\$ 41,802,062	\$ 42,531,907	\$ 42,665,341
Fund Balance Applied	2,887,467	2,901,701	2,018,969
Other Financing Sources	3,238,710	526,045	1,026,045
Total Revenues/Fund Bal Appld/Other Src	\$ 47,928,239	\$ 45,959,653	\$ 45,710,355
Expenditures			
General Government	\$ 6,433,375	\$ 6,603,548	\$ 6,250,391
Public Safety	10,063,111	10,630,801	10,322,139
Public Works	16,714,849	16,450,943	15,829,561
Health and Human Services	5,932,925	6,166,034	6,854,110
Culture and recreation	887,045	886,239	727,384
Conservation and development	2,070,624	2,136,343	2,090,365
Capital Outlay	191,000	225,000	300,000
Capital Improvement Plan	399,350	315,000	272,500
Debt Service	4,197,250	1,619,700	1,637,860
Contingency Fund	400,000	400,000	400,000
Total Expenditures	\$ 47,289,529	\$ 45,433,608	\$ 44,684,310
Other Financing Uses	638,710	526,045	1,026,045
Total Expenditures/Principal Repayment	\$ 47,928,239	\$ 45,959,653	\$ 45,710,355

Lincoln County
General Fund Departments
2023 Proposed Budget Summary

General Fund Totals

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
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 Revenues	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%
Total Revenues	17,772,400	18,010,661	12,497,079	17,636,107	-2.08%
Fund Balance Applied	-	2,166,184	-	1,597,349	-26.26%
Other Financing Sources	1,160,947	276,045	-	276,045	0.00%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 18,933,347	\$ 20,452,890	\$ 12,497,079	\$ 19,509,501	-4.61%
Expenditures					
General Government					
Legislative	\$ 88,115	\$ 110,655	\$ 57,100	\$ 100,629	-9.06%
Judicial	1,188,304	1,320,421	553,548	1,375,645	4.18%
Legal	229,820	197,559	87,244	203,595	3.06%
General Administration	1,184,083	1,303,390	818,360	1,303,781	0.03%
Financial Administration	690,026	705,967	325,825	721,191	2.16%
General Buildings and Plant	1,386,866	1,732,770	741,955	1,568,183	-9.50%
Property Records and Control	636,538	1,216,042	467,858	831,067	-31.66%
Other Government	146,419	147,600	618,566	146,300	-0.88%
Public Safety	7,972,073	8,418,177	3,671,879	8,080,220	-4.01%
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	-52.45%
Contingency Fund	-	399,000	-	400,000	0.25%
Total Expenditures	18,536,173	20,202,890	9,407,548	18,759,501	-7.14%
Other Financing Uses	697,702	250,000	-	750,000	200.00%
Total Expenditures & Other Finance Uses	\$ 19,233,875	\$ 20,452,890	\$ 9,407,548	\$ 19,509,501	-4.61%

Lincoln County
General Fund Departments
2023 Proposed Budget Summary

00 Non-Departmental - Vacant

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$(4,876,357)	\$(4,971,959)	\$(4,971,959)	\$(5,288,693)	6.37%
Other Taxes	3,336,221	3,283,678	1,766,326	3,669,678	11.76%
Intergovernmental Revenues	1,147,088	1,220,216	-	1,255,129	2.86%
Public charges for services	449,272	515,000	224,837	515,000	0.00%
Miscellaneous	15,636	270,400	10,537	230,400	-14.79%
Total Revenues	71,860	317,335	(2,970,259)	381,514	20.22%
Fund Balance Applied	-	314,479	-	750,000	138.49%
Total Other Financing Sources	1,093,474	200,000	-	200,000	0.00%
Total Non-Departmental Revenue	\$ 1,165,334	\$ 831,814	\$(2,970,259)	\$ 1,331,514	60.07%
Expenditures					
General Government					
General Administration	\$ 48,041	\$ 26,400	\$ 136,173	\$ 26,400	0.00%
Financial	8,774	7,500	(748)	7,500	0.00%
Other government	146,419	147,600	618,566	146,300	-0.88%
Health and Human Services	1,313	1,314	1,320	1,314	0.00%
Contingency Fund	-	399,000	-	400,000	0.25%
Total Expenditures	204,547	581,814	755,311	581,514	-0.05%
Other Financing Uses					
Transfer out	697,702	250,000	-	750,000	200.00%
Total Expend & Other Finance Uses	\$ 902,249	\$ 831,814	\$ 755,311	\$ 1,331,514	60.07%

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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 1400 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 Dues and 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, North Central Regional Planning Commission, and the Merrill and Tomahawk Chambers of Commerce.
- 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
2023 Proposed Budget Summary**

10 County Board - Chris Marlowe

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$2,173,010	\$2,177,608	\$2,177,608	\$2,134,710	-1.97%
Total Revenues	\$2,173,010	\$2,177,608	\$2,177,608	\$2,134,710	-1.97%
Fund Balance Applied					
	-	289,849	-	289,849	0.00%
Total Revenues & Fund Bal Appl	\$2,173,010	\$2,467,457	\$2,177,608	\$2,424,559	-1.74%
Expenditures					
Payroll	\$ 49,177	\$ 60,088	\$ 20,335	\$ 57,788	-3.83%
General Government-Legislative	38,938	50,567	36,765	42,841	-15.28%
Health & Human Services	1,633,546	1,633,546	971,948	1,633,546	0.00%
Culture, Recreation & Education	662,912	670,256	346,920	682,384	1.81%
Conservation & development	53,000	53,000	53,000	8,000	-84.91%
Total Expenditures	\$2,437,573	\$2,467,457	\$1,428,967	\$2,424,559	-1.74%

Administration & Human Resources

Mission Statement

The mission of the Administration / Human Resources Department is to coordinate the operations of the County while developing and supporting a positive organizational culture.

Services Provided

- **Policy Development** – Recommend and provide oversight to county-wide policies and programs at the direction of the County Board.
- **Department Coordination** – Assist departments' to work collaboratively toward common county goals.
- **Employee Benefits Administration** – Manage the employee benefits in a cost-effective manner.
- **Employment Relations** – Negotiate and administer two labor agreements, manage and administer the County's Personnel policies, as well as ensure a fair and equitable working environment for all employees.
- **Recruitment & Orientation** – Recruit and select the best possible candidates for positions in Lincoln County.
- **County Safety Program** – Train all employees in safety.

Goals for 2023

- Build appropriate training and development for organizational leaders.
- Revise Personnel Policies and implement an Employee Handbook.

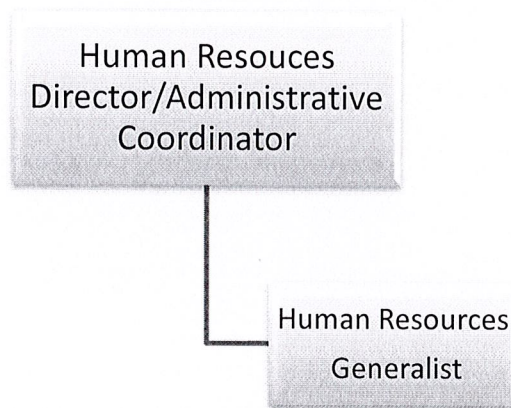
Performance Indicators

- Prepare and condition the success of our departmental leaders for the expected responsibilities of their jobs.
- Have a clear and direct reference for employees to understand the general policies of the organization.

Employment

Positions	PT	FT	FTE	Total Employed
Human Resources Director/Administrative Coordinator		1	1	1
Human Resources Generalist		1	1	1
Totals		2	2	2

Organization Chart



Lincoln County
 General Fund Departments
 2023 Proposed Budget Summary

20 Administration Department -Cate Wylie

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 222,045	\$ 212,792	\$ 212,792	\$ 234,585	10.24%
Public Charges for Services	14	-	-	-	-
Total Revenues	\$ 222,059	\$ 212,792	\$ 212,792	\$ 234,585	10.24%
Expenditures					
Payroll	\$ 205,202	\$ 183,242	\$ 88,885	\$ 205,835	12.33%
General Government-Gen Admin	7,371	29,550	6,642	28,750	-2.71%
Total Expenditures	\$ 212,573	\$ 212,792	\$ 95,526	\$ 234,585	10.24%

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 of the county was provided by the District Attorney's office. In 1988 when DA's became state employees and could not continue providing legal services to counties, Office of Corporation Counsel was established and began providing a full range of civil legal services for the county. The office is currently staffed by one attorney. State statutes require counties employ a Corporation Counsel or 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 litigation or legal matters involving the county's interests.

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>

2023 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 and provide training where needed.

Performance Indicators

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

Employment

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

Organization Chart

Corporation Counsel

Lincoln County
General Fund Departments
2023 Proposed Budget Summary

21 Corporation Counsel - Karry Johnson

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 236,759	\$ 188,559	\$ 188,559	\$ 194,595	3.20%
Intergovernmental Revenues	4,887	9,000	3,635	9,000	0%
Total Revenues	\$ 241,646	\$ 197,559	\$ 192,194	\$ 203,595	3.06%
Expenditures					
Payroll	\$ 175,491	\$ 135,409	\$ 58,363	\$ 141,445	4.46%
General Government-Legal	54,329	62,150	28,881	62,150	0.00%
Total Expenditures	\$ 229,820	\$ 197,559	\$ 87,244	\$ 203,595	3.06%

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 225 employees of Lincoln County 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 and State Awards 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 \$15.1 million and a total County-wide budget of approximately \$45.7 million for 2023.

Goals for 2023

- Address transition to new Finance Director, County Accountant, and Fiscal Clerk
- 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

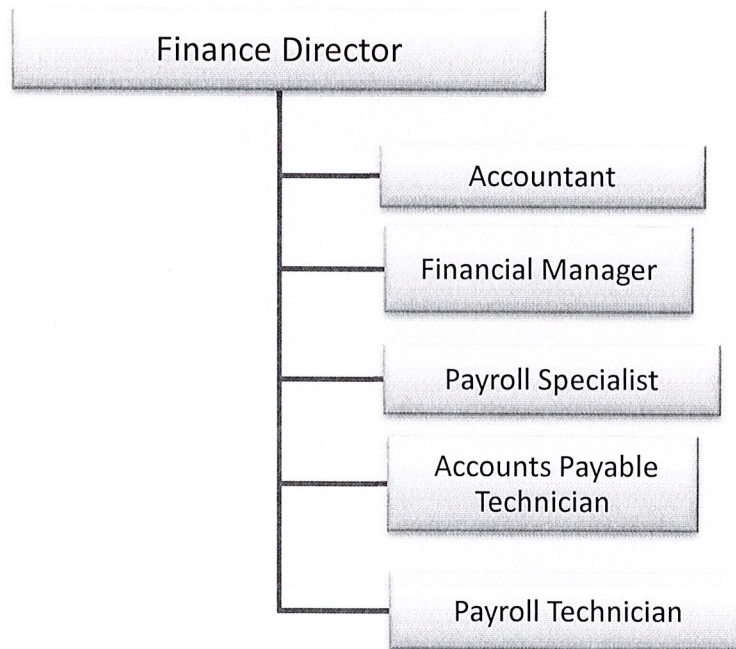
- Availability of timely and accurate accounting and financial reports.
- Process payroll on a timely basis.
- Issuance of vendor checks on a timely basis.
- Minimal number of year-end audit entries.

Employment

Positions	PT	FT	FTE	Total Employed
Finance Director		1	1	1
Accountant		1	1	1
Financial Manager*	0.25		0.25	1
Payroll Specialist		1	1	1
Accounts Payable Technician		1	1	1
Payroll Technician		1	1	1
Totals	0.25	5	5.25	6

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

Organization Chart



**Lincoln County
General Fund Departments
2023 Proposed Budget Summary**

22 Finance - Vacant

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 496,661	\$ 505,257	\$ 505,257	\$ 535,011	5.89%
Public Charges for Services	15	250	15	100	-60.00%
Total Revenues	\$ 496,676	\$ 505,507	\$ 505,272	\$ 535,111	5.86%
Expenditures					
Payroll	\$ 461,336	\$ 467,307	\$ 211,378	\$ 503,311	7.70%
General Government-Financial Admin	27,801	38,200	40,030	31,800	-16.75%
Total Expenditures	\$ 489,137	\$ 505,507	\$ 251,409	\$ 535,111	5.86%

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.

Description

The County Clerk is the official record keeper for basic county functions and is the county's Chief Election Official and maintaining WisVote (State Voting System) for 13 of the 18 municipalities. The Clerk's Office is responsible for providing public notices of county activities and meetings, property tax administration, county financial administration, elections administration, and is the county outlet for selected state functions such as DWD (Work Permits) and SVRIS (Marriage Licenses).

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.

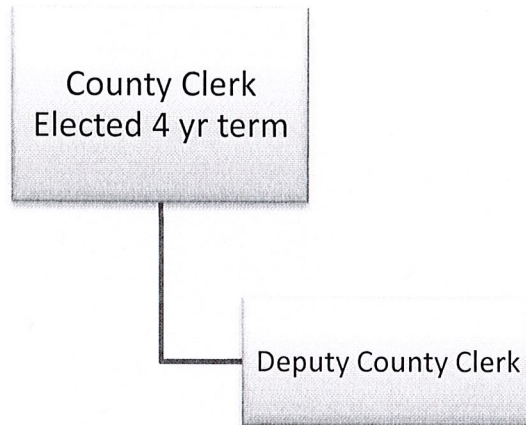
Performance Indicators

Marriage Licenses Issued	160
Insurance Claims	22
Municipal WisVote Reliers	13
Work Permits	140
Notice to Cut Timber	125
Postage Meter Usage	73,500

Employment

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

Organization Chart



Lincoln County
General Fund Departments
2023 Proposed Budget Summary

23 County Clerk - Chris Marlowe

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 175,077	\$ 187,892	\$ 187,892	\$ 176,545	-6.04%
Intergovernmental revenues	-	-	-	-	-
Licenses and permits	7,223	7,600	3,113	7,250	-4.61%
Intergovernmental charges	23,513	29,000	-	24,000	-17.24%
Public charges for services	2,706	1,000	108	1,000	0%
Total Revenues	\$ 208,519	\$ 225,492	\$ 191,113	\$ 208,795	-7.40%
Expenditures					
Payroll	\$ 158,350	\$ 157,542	\$ 70,495	\$ 163,545	3.81%
General Government-General Admin	38,306	67,950	41,174	45,250	-33.41%
Total Expenditures	\$ 196,656	\$ 225,492	\$ 111,669	\$ 208,795	-7.40%

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
- 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
- Assist municipalites and Humane Society with the process of selling dog and kennel license. Prepare State report
- Assist public, realtors, abstractors and banks with information regarding parcels of property
- Assist with public terminal and interent 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 statements
- Monthly and Quarterly prepare state reports (Probate Fees, Transfer Fees, Sales Tax, Fines and Forfeitures) and send payments to the state
- Enter township payments electronically into current year tax system
- State settlement of tax rolls with 2 cities and 16 townships
- Send out delinquent letters twice a year (courtesy notices and tax certificate letters)
- 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

2023 Goals

The goals of the County Treasurer's Office for the year of 2023 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.

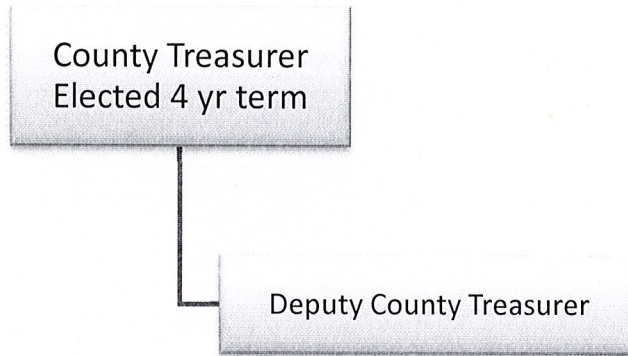
Performance Indicators

Tax year	<u>2020</u>	<u>2021</u>
General Receipts (from departments)	4176	4396
Tax Receipts – 40,000 to 45,000 per year		
Interest received on investments	\$ 136,452	\$ 10,125
Interest & penalty collected on delinquent taxes	\$ 394,144	\$ 374,466
Postponed taxes	\$ 7,122,947	\$ 6,607,590
Delinquent taxes end of year	\$ 1,134,493	\$ 1,009,349

Employment

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

Organization Chart



Lincoln County
General Fund Departments
2023 Proposed Budget Summary

24 Treasurer - Robbin Gigl

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 192,054	\$ 192,930	\$ 192,930	\$ 178,550	-7.45%
Intergovernmental Revenue	-	-	-	-	-
Public Charges for Services	51	30	93	30	0.00%
Total Revenues	\$ 192,105	\$ 192,960	\$ 193,023	\$ 178,580	-7.45%
Expenditures					
Payroll	\$ 188,686	\$ 181,935	\$ 72,376	\$ 167,555	-7.90%
General Government-Financial Admin	3,429	11,025	2,788	11,025	0.00%
Total Expenditures	\$ 192,115	\$ 192,960	\$ 75,164	\$ 178,580	-7.45%

Information Technology

Mission Statement

The Information Technology Department will incorporate customer service, collaboration, research and development, training, continued education, and partnerships to deliver and support constructive, economical, reliable, and secure technology solutions for its stakeholders in all Lincoln County departments, public and private partners, and contracted organizations. These solutions and services are critical to achieving Lincoln County's mission.

Services Provided

- We provide customer support to all stakeholders in their effective utilization of technology solutions and services.
- We provide training and continued education opportunities for all stakeholders on technology solutions and services.
- We support all stakeholders in the research, development, selection, configuration, installation, integration, support, and maintenance of technology solutions and services. These technologies include, but are not limited to the following: business applications and software, cloud hosted services and applications, workstations and peripherals, Internet access, server infrastructure, network infrastructure, security infrastructure, telephony infrastructure, printers and scanners, audio/video equipment, and data backup and disaster recovery infrastructure.
- We build, maintain, and leverage strategic partnerships to achieve objectives in accordance with the mission.
- We provide effective vendor management and purchasing of technology solutions and services.
- We develop and update policies and procedures regarding the acceptable, effective, and secure use of technology solutions and services.

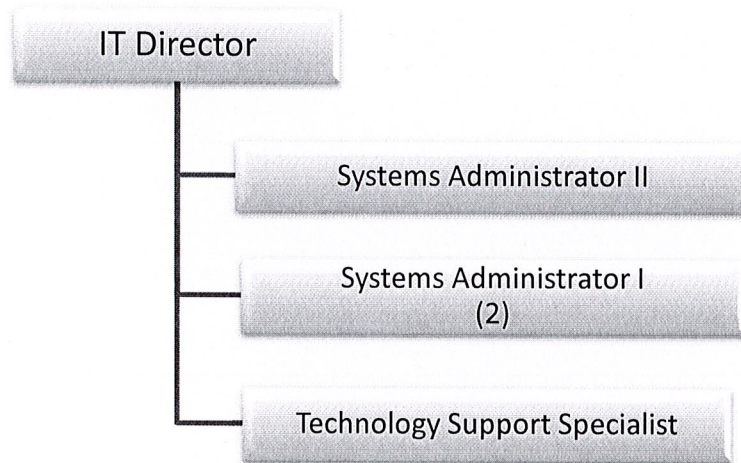
Performance Indicators

- Stakeholder satisfaction and customer service experiences in regards to availability, timeliness, proper prioritization, and effective communication.
- Stakeholder satisfaction with the effectiveness and reliability of the technology services and solutions in place.
- Stakeholder satisfaction with the effectiveness and creativity in meeting new technology needs of stakeholders.
- Effective management of the department and stakeholders' budgets, time, technology resources, and human resources.

Employment

Positions	PT	FT	FTE	Total Employed
IT Director		1	1	1
Systems Administrator II		1	1	1
Systems Administrator I		2	2	2
Technology Suppor Specialist		1	1	1
Totals		5	5	5

Organization Chart



Lincoln County
General Fund Departments
2023 Proposed Budget Summary

25 Information Technology - Travis Spoehr

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 782,922	\$ 757,102	\$ 757,102	\$ 767,776	1.41%
Intergovernmental revenue	-	-	-	-	-
Public charges for services	67,991	66,225	-	66,225	0.00%
Intergovernmental charges	16,657	-	2,554	-	-
Total Revenues	\$ 867,570	\$ 823,327	\$ 759,656	\$ 834,001	1.30%
Fund Balance Applied	-	15,379	-	40,000	160.09%
Total Revenues and Fund Bal Applied	\$ 867,570	\$ 838,706	\$ 759,656	\$ 874,001	4.21%
Expenditures					
Payroll	\$ 416,354	\$ 441,767	\$ 189,645	\$ 464,351	5.11%
General Government-Gen Admin	310,459	396,939	285,346	369,650	-6.87%
Capital Improvement Plan	57,404	-	-	40,000	100.00%
Total Expenditures	\$ 784,217	\$ 838,706	\$ 474,991	\$ 874,001	4.21%

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 2023

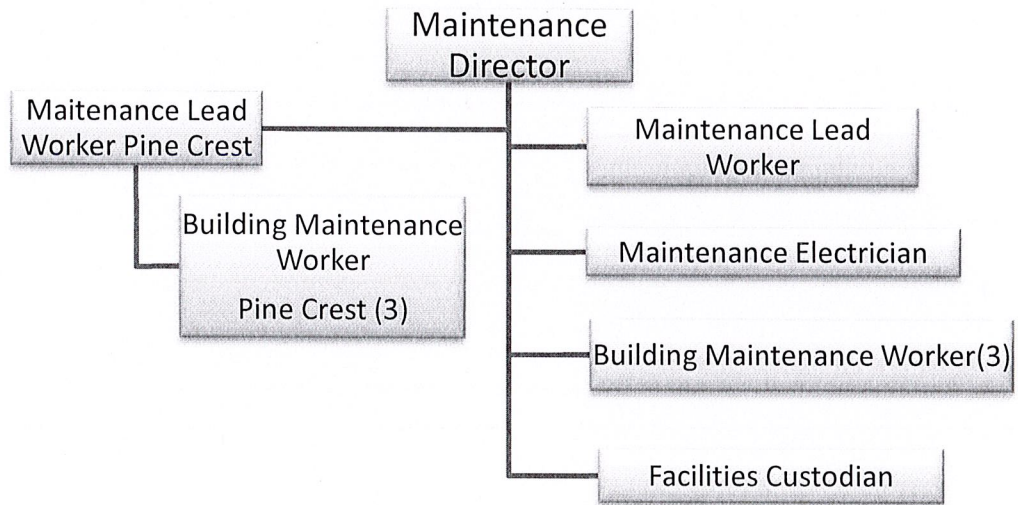
It will be the goal of the maintenance department to work safely, efficiently, and with fiscal responsibility to maintain an accessible, safe, comfortable and efficient work environment for employees and residents of Lincoln County to conduct business.

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 also important to look for effective and efficient ways to maintain the high quality of service while cutting overall costs, and working in such a manner as to leave a positive legacy for future maintenance directors and all of Lincoln County.

Employment

Positions	PT	FT	FTE	Total Employed
Maintenance Director		1	1	1
Maintenance Lead Worker		2	2	2
Maintenance Electrician		1	1	1
Building Maintenance Worker		6	6	6
Facilities Custodian		1	1	1
Totals		11	11	11

Organization Chart



Lincoln County
General Fund Departments
2023 Proposed Budget Summary

26 Maintenance - Patrick Gierl

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 1,247,150	\$ 1,336,308	\$ 1,336,308	\$ 1,408,383	5.39%
Intergovernmental revenue	-	-	-	-	-
Public charges for service	73,435	231,000	47,598	-	-100.00%
Intergovernmental charges	377	-	360	-	-
Miscellaneous Revenues	157,885	159,800	35,888	159,800	0.00%
Total Revenues	1,478,847	1,727,108	1,420,154	1,568,183	-9.20%
Fund Balance Applied	-	441,828	-	232,500	-47.38%
Total Revenues & Fund Bal Applied	\$ 1,478,847	\$ 2,168,936	\$ 1,420,154	\$ 1,800,683	-16.98%
Expenditures					
Payroll	\$ 719,575	\$ 825,208	\$ 354,601	\$ 828,483	0.40%
General Govt-Gen Buildngs/Plant	667,291	907,562	387,354	739,700	-18.50%
Capital Outlay	27,431	38,130	-	-	-100.00%
Capital Improvement Plan	560,527	398,036	132,856	232,500	-41.59%
Total Expenditures	\$ 1,974,824	\$ 2,168,936	\$ 874,811	\$ 1,800,683	-16.98%

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 Lincoln County Veterans Services Office is dedicated to providing a friendly and professional service to our veterans and their dependents for all their sacrifices in serving our country. Our office has a compassionate understanding of the problems which confront veterans, widows, widowers, and children. The County Veterans Service Office operates within the guidelines of laws passed by U.S. Congress in the interests of veterans and their dependents. They also stay abreast of changes to rules and regulations adopted by the Department of Veterans Affairs that impact benefits or how they are administered. The County Veterans Service Office will apply specialized knowledge to ensure individual needs are assessed and addressed for each veteran or beneficiary seeking assistance.

Services Provided

Advocate for and advise veterans, their dependents, and survivors on all available programs and benefits. Provide assistance and guidance in the completion and submission of applications and forms for the following services. This list is not exclusive or all-inclusive since qualification and eligibility for specific benefits is wholly dependent on a variety of factors such as a veterans type of service and character of discharge.

Medical Services – Educate and assist veterans who want to register for VA Health services regarding eligibility requirements, services available and the application process.

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

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 2023

- 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.
- Improve Customer Service through increased response times and timely submission of claims and applications for Federal and State Veterans Benefits

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 2021**. Federal VA Benefits total **\$25,912,000**.

FY21 Summary of Expenditures by County								
Expenditures in \$000s								
Year	County/ Congressional District	Veteran Population*	Total Expenditure	Compensation & Pension	Education & Vocational Rehabilitation/ Employment	Insurance & Indemnities	Medical Care	Unique Patients**
2021	LINCOLN	2,263	\$ 25,912,000	\$ 13,887,000	\$ 373,000	\$ 103,000	\$ 11,550,000	1,002
2020	LINCOLN	2,327	\$ 25,135,000	\$ 13,637,000	\$ 452,000	\$ 206,000	\$ 10,839,000	1,033
2019	LINCOLN	2,273	\$ 23,130,000	\$ 13,246,000	\$ 423,000	\$ 151,000	\$ 9,311,000	1,022

STATE OF WISCONSIN:

VETERAN STATE PROGRAMS: Paid in Calendar Jan. 1, 2021 to Dec. 31, 2021

- 36 eligibility applications were approved,
- 15 requests for Wisconsin Veteran Property Tax Credit were approved, and
- 16 requests for Wisconsin GI Bill for Tuition were approved.

* The Compensation and Pension (C&P); Education, Vocational Rehabilitation, and Employment (EVRE); and Insurance and Indemnities categories represent programs that Veterans or other beneficiaries must choose to participate in. The number of beneficiaries for these programs are not shown in GDX. Therefore, it is not recommended that the Veteran Population in Column B be used to create a "per person" or "average" expenditure for these categories, as the population is significantly different than the number of beneficiaries. The number of program participants for these categories can be found in the VBA Annual Benefits Report. Similarly, it is not recommended that the population be used to create an average for Total Expenditures,

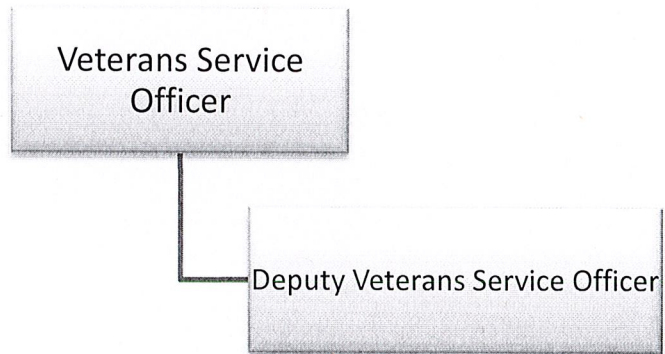
**Unique patients are patients who received treatment at a VA health care facility. Data is provided by the Allocation Resource Center (ARC).

** At the time of the creation of this report 2021 is the most current statistics available.

Employment

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

Organization Chart



Lincoln County
General Fund Departments
2023 Proposed Budget Summary

27 Veterans' Services - John Olson

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 177,925	\$ 185,253	\$ 185,253	\$ 162,946	-12.04%
Intergovernmental Revenues	10,000	10,000	11,000	10,000	0.00%
Miscellaneous Revenues	100	-	-	-	0.00%
Total Revenues	\$ 188,025	\$ 195,253	\$ 196,253	\$ 172,946	-11.42%
Fund Balance Applied					
	-	14,922	-	-	-100.00%
Total Revenues and Fund Bal A	\$ 188,025	\$ 210,175	\$ 196,253	\$ 172,946	-17.71%
Expenditures					
Payroll	\$ 166,144	\$ 178,493	\$ 47,232	\$ 159,046	-10.90%
Health and Human Services	4,539	31,682	15,638	13,900	-56.13%
Total Expenditures	\$ 170,683	\$ 210,175	\$ 62,870	\$ 172,946	-17.71%

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

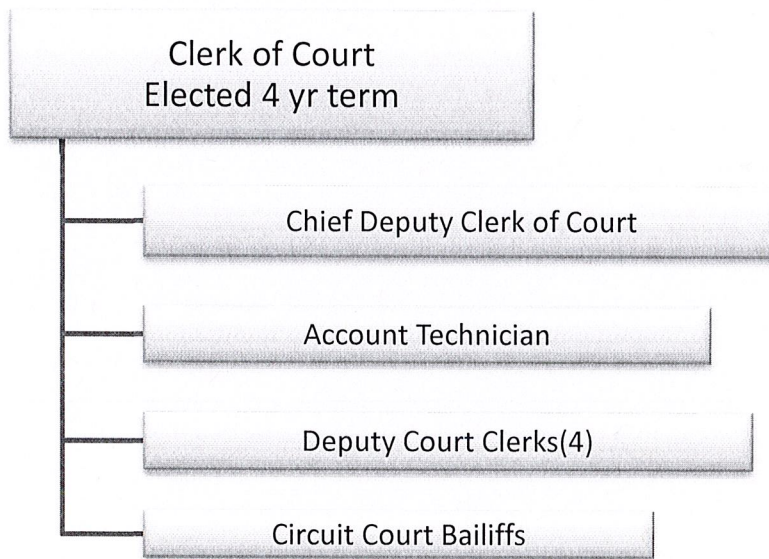
The office is responsible for the distribution of information to the general public as it relates to access, procedures and filing of court related documents. Additionally, staff are responsible for record keeping and monitoring of court cases including but not limited to:

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

Employment

Positions	PT	FT	FTE	Total Employed
Clerk of Court		1	1	1
Chief Deputy Clerk of Court		1	1	1
Account Technician		1	1	1
Deputy Court Clerks		4	4	4
Circuit Court Bailiffs	6			6
Totals	6	7	7	13

Organization Chart



Lincoln County
General Fund Departments
2023 Proposed Budget Summary

30 Clerk of Courts - Thomas Barker

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 242,295	\$ 226,528	\$ 226,528	\$ 265,610	17.25%
Intergovernmental Revenues	96,054	94,987	46,256	94,987	0.00%
Fines, Forfeits and penalties	150,139	134,900	53,406	134,900	0.00%
Public charges for services	44,453	55,000	20,160	55,000	0.00%
Intergovernmental charges	8,573	2,200	2,850	2,200	0.00%
Miscellaneous	196	4,500	113	1,000	-77.78%
Total Revenues	\$ 541,710	\$ 518,115	\$ 349,313	\$ 553,697	6.87%
Fund Balance Applied					
	-	11,910	-	10,000	-16.04%
Total Revenues and Fund Bal Applie	\$ 541,710	\$ 530,025	\$ 349,313	\$ 563,697	6.35%
Expenditures					
Payroll	\$ 470,407	\$ 502,460	\$ 224,874	\$ 538,042	7.08%
General Government-Judicial	8,669	27,565	23,406	25,655	-6.93%
Total Expenditures	\$ 479,076	\$ 530,025	\$ 248,280	\$ 563,697	6.35%

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, and file, paper and electronic documents/files 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.
- ◆ Appoint doctors to conduct psychological evaluations in mental commitment proceedings.
- ◆ 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

- ◆ 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.
- ◆ Satisfactory service provided to the public, attorneys, and other county and state agencies.

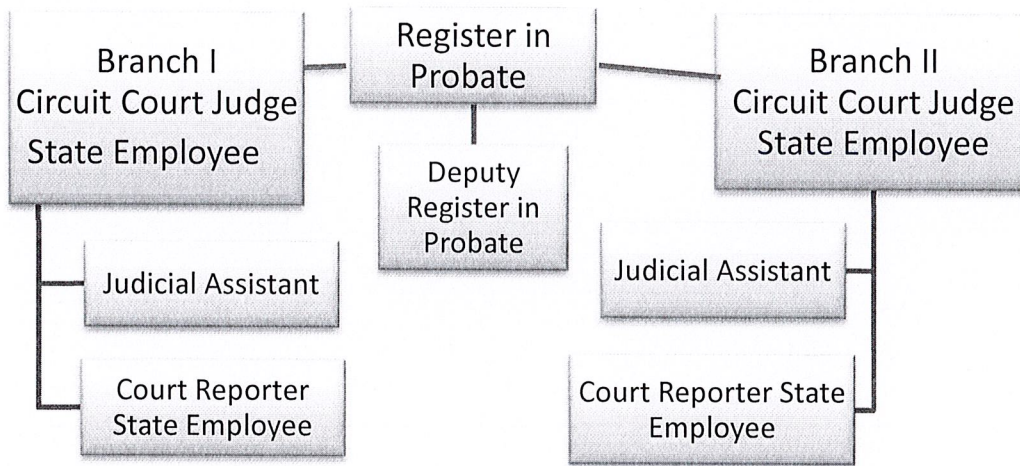
2023 Goals

- ◆ Minimize operational expenses and maintain satisfactory services offered to the public, attorneys, and other agencies within the confines of the Circuit Court budget.
- ◆ Continue working with newer staff members of the Circuit Court to familiarize them with standard operating procedures and implementing changes to some of those procedures brought about per the request of a new Circuit Court Judge.
- ◆ To fully transition from a paper court calendar to an electronic court calendaring system.

Employment

Positions	PT	FT	FTE	Total Employed
Register in Probate		1	1	1
Deputy Register in Probate		1	1	1
Judicial Assistant		2	2	2
Totals	0	4	4	4

Organization Chart



Lincoln County
General Fund Departments
2023 Proposed Budget Summary

31 Circuit Court - Becky Byer

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 274,985	\$ 274,080	\$ 274,080	\$ 266,388	-2.81%
Intergovernmental Revenues	78,298	75,606	38,827	77,278	2.21%
Fines, Forfeits and penalties	1,378	1,738	24	668	-61.57%
Public charges for services	14,901	12,569	4,863	10,472	-16.68%
Total Revenues	\$ 369,562	\$ 363,993	\$ 317,794	\$ 354,806	-2.52%
Expenditures					
Payroll	\$ 293,944	\$ 306,426	\$ 112,628	\$ 309,503	1.00%
General Government-Judicial	60,724	57,567	23,727	45,303	-21.30%
Total Expenditures	\$ 354,668	\$ 363,993	\$ 136,355	\$ 354,806	-2.52%

Lincoln County
General Fund Departments
2023 Proposed Budget Summary

32 Family Court Commissioner - Thomas Barker

Account Description	2021 Actual Amount	2022 Modifed Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 29,560	\$ 29,560	\$ 29,560	\$ 30,100	1.83%
Intergovernmental Revenues	638	900	140	900	0.00%
Licenses & permits	2,820	3,250	1,380	3,250	0.00%
Public charges for services	2,640	2,800	1,320	2,800	0.00%
Total Revenues	\$ 35,658	\$ 36,510	\$ 32,400	\$ 37,050	1.48%
Fund Balance Applied					
	-	10,211	-	10,000	-2.07%
Total Revenues and Fund Bal Applied	\$ 35,658	\$ 46,721	\$ 32,400	\$ 47,050	0.70%
Expenditures					
General Government-Judicial	\$ 29,366	\$ 46,721	\$ 14,888	\$ 47,050	0.70%
Total Expenditures	\$ 29,366	\$ 46,721	\$ 14,888	\$ 47,050	0.70%

District Attorney

Mission Statement

The mission of the District Attorney's Office is to prosecute all criminal actions and all County traffic actions. These responsibilities include prosecuting: sexual assaults, domestic violence offenses, felony child non-support, property crimes, obstructing/resisting an officer, drug offenses, burglary and theft, computer crimes, endangering safety, homicide, arson, battery, disorderly conduct and harassment. In addition, the District Attorney's Office can conduct: Initial John Doe proceedings and empanel grand juries, conduct inquests, sexually violent person commitments, prosecute welfare fraud cases, prepare criminal appeals, prosecute juvenile delinquencies and child in need of protection or services actions. The District Attorney also oversees the Lincoln County Victim/Witness program. The Lincoln County Victim/Witness program provides for the needs of and protects the rights of victims and witnesses of crimes. The District Attorney's Office is also responsible for advising law enforcement in Lincoln County. As part of carrying out this mission, the District Attorney's Office must work efficiently and effectively with court support staff, social workers, probation and parole agents, law enforcement personnel, community agencies, the general public, crime victims and witnesses and defense attorneys. The District Attorney also acts as a special prosecutor in other jurisdictions as needed.

Services Provided

- To prosecute criminal and civil actions as outlined in the mission statement.
- To order the autopsy, if appropriate, in cases in which the deaths are unexplained, unusual or suspicious, homicides, suicides, deaths following an abortion, deaths due to poisoning and deaths following accidents.
- To ensure that victims and witnesses are afforded their rights under Chapter 950 of the Wisconsin Statutes.

Performance Indicators

- Utilizing CCAP (Circuit Court Automation Project) to determine the number of felonies, misdemeanors, traffic, and juvenile cases filed and also determining the disposition date of those to see whether or not they were timely prosecuted.
- To have meetings with the oversight committee, Circuit Court, Probation and Parole, community organizations and law enforcement agencies to discuss potential problems so that the working relationship between all agencies will become more efficient and effective.

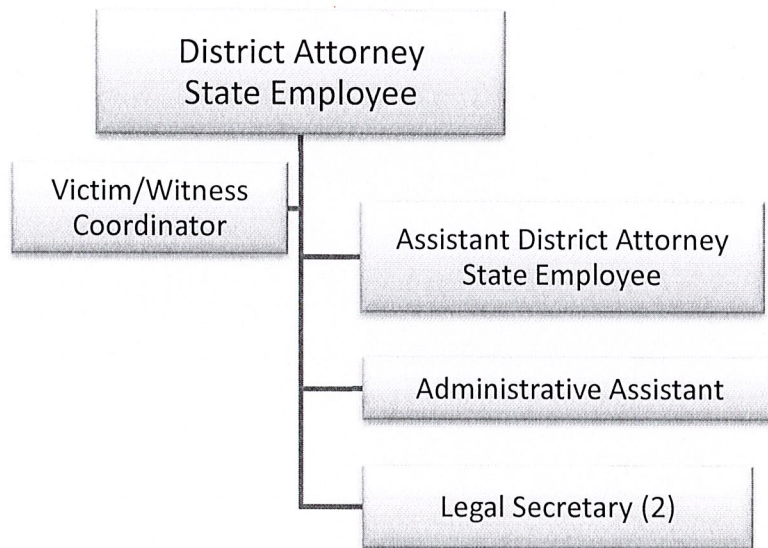
Additional Comments

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

Employment

Positions	PT	FT	FTE	Total Employed
Administrative 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
 2023 Proposed Budget Summary

33 District Attorney - Kristopher Ellis

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 208,936	\$ 216,195	\$ 216,195	\$ 240,194	11.10%
Public charges for services	3,684	5,000	1,992	5,000	0.00%
Total Revenues	\$ 212,620	\$ 221,195	\$ 218,187	\$ 245,194	10.85%
Expenditures					
Payroll	\$ 172,136	\$ 188,695	\$ 82,949	\$ 212,694	12.72%
General Government-Legal	13,440	32,500	9,303	32,500	0.00%
Total Expenditures	\$ 185,576	\$ 221,195	\$ 92,252	\$ 245,194	10.85%

Lincoln County
General Fund Departments
2023 Proposed Budget Summary

33 Victim/Witness - Kristopher Ellis

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 40,244	\$ 43,529	\$ 43,529	\$ 49,264	13.18%
Intergovernmental Revenues	38,217	40,244	-	40,244	0.00%
Total Revenues	\$ 78,461	\$ 83,773	\$ 43,529	\$ 89,508	6.85%
Expenditures					
Payroll	\$ 75,903	\$ 78,898	\$ 35,217	\$ 84,433	7.02%
General Government-Legal	3,024	4,875	1,190	5,075	4.10%
Total Expenditures	\$ 78,927	\$ 83,773	\$ 36,408	\$ 89,508	6.85%

LAND SERVICES

MISSION STATEMENT

The mission of the Land Services Department is to provide solution-oriented services to the community through the application of professional skills, adopted plans, and standards facilitating the growth of the local economy, enhancing the quality of life, and preserving the natural environment for current and future generations.

The Land Services Department strives to follow the department mission statement with specific program based mission statements:

- **CONSERVATION:**

- The mission of the Land Conservation Program is to encourage adoption of local programs aimed at preserving and/or enhancing Lincoln County's soil, water, and related natural resources for future generations. This mission coincides with the legislative intent of State Statutes relating to: Soil and Water Conservation, Animal Waste Management, and Invasive Species Management.

- **LAND INFORMATION PROGRAMS:**

- **Land Information:** The mission of the Land Information Program is to promote and develop activities that ultimately result in land information data being shared and integrated through the implementation of a computerized geographic information system (GIS). This system will provide geographic based data (parcel mapping, E911, addressing, public safety, human demographics, public health, natural resources, transportation, forest management, zoning, land use, conservation, etc.) and related information about the County in an accurate and timely fashion to County staff, private and public entities. The GIS web based system will provide remote public access to all data layers. Land Information fulfills the statutory obligations of the County as defined in State Statute 59.72.
- **Addressing:** The mission of Addressing management in the County is to provide addressing services to all the municipalities in the County and to support E911 and future NextGen 911 dispatching, voting, parcel and permit management. Addressing management is governed by Chapter 6.30 – Addressing and Road Naming of the Lincoln County Code.
- **Real Property Lister (RPL):** The mission of the Real Property Lister is to provide the basis of the countywide property tax billing and collection system for 18 municipalities, function as the land information librarian/custodian of the data needed to create the assessment rolls that underlie the entire taxation process, and also act as a liaison between local officials, county, and state offices. Activities involved are concerned with direct support of local officials by supplying them with education, digital data, hard copy printouts, and computerized resources.
- **County Surveyor/Assistant Real Property Lister:** The mission of the County Surveyor is to fulfill the statutory duties of Wisconsin Statute 59.45 which include maintaining the Public Land Survey System (PLSS), review of Certified Survey Maps and Plats for compliance with Wisconsin State Statute 236 and Chapter 18 of the Lincoln County Zoning Ordinance, along with the maintenance, indexing and reproduction of survey records. This position directly supports Real Property Listing activities by entering and updating records, interpreting and writing legal descriptions and providing support to professional and general public regarding survey information.

- **ZONING:**

- The mission of the Zoning Program is to assist with the preparation and implementation of Comprehensive Land Use Planning and administer comprehensive zoning, shoreland overlay zoning, subdivision ordinance, private onsite sewage system ordinance and floodplain ordinance as well as related Wisconsin Administrative Codes. These ordinances regulate the uses of land (in county zoned towns) through a permitting process whereby applicants identify anticipated uses and structural setbacks and the zoning staff confirms their compliance with the applicable ordinances and codes. Such uses/items are regulated to maintain the health, safety and welfare of our citizenry as well as the integrity of our environment.

GOALS

CONSERVATION

- Fully utilize cost share funding received and continue implementation of the Lincoln County Land and Water Resource Management Plan.
- Continue to work with landowners in designing and implementing erosion control and water quality protection/improvement practices.
- Continue to work with landowners to develop and implement management intensive grazing systems.
- Continue to work with landowners in developing and implementing nutrient management plans.
- Continue to provide assistance to landowners that are affected by wildlife crop damage through the wildlife damage abatement and claims program.
- Continue to promote Wisconsin's deer donation program with local processors.
- Continue to apply for grants to aid in conservation program efforts in Lincoln County.
- Provide guidance to lake associations/districts for managing aquatic invasive species, creating/implementing aquatic plant management plans, creating/implementing lake management plans, and applying for grants to support said projects.
- Continue to develop and support programs to manage both terrestrial and aquatic invasive species.
- Continue to monitor a subset of past cost share funded projects annually.
- Continue to grow youth education programs regarding land and water management throughout Lincoln County's public and private school systems.

LAND INFORMATION PROGRAMS

- **Land Information**

- Write a Land Information Plan every three years that accounts for \$450,000+ dollars in grant related funding
- Apply for grants to help fund land records salaries and modernization activities each year.
- Write and update metadata for data layers to meet Federal Geographic Data Committee Standards.
- Meet State and Federal standards and submit data twice a year for the State Wisconsin Land Information Program, Legislative Technology Services Bureau, and State Cartographer's Office.
- Continued support to other Departments like County Clerk (voting), Forestry (harvesting), Dispatch (E911), and Land Services (all sectors).
- Continued support to the Municipal Towns and Cities in the form of GIS maps and analysis.
- GIS Website development and updates to support public and internal interests and data management.
- GIS software, users and network management
- Manage Land Information Workflow/Process Development
- Develop Geodatabase designs and production workflows

- Develop custom scripting to support publication of production level GIS databases
- Provide customer service via phone, email, or counter on all land related questions
- **Addressing:**
 - Issue rural address for 16 Towns and maintain the Addressing and Road centerline files county-wide for all dispatching operations. Continued mapping data cleanup of address and road data layers along with other support layers for E911 including Fire Department, Law enforcement, Medical responder, and First Responder Boundaries
 - Address management system migration to NextGen 911, Geodatabase design to meet State and Federal standards along with data migration and scripting and tools development to port the production data to publication Geodatabase schemas
 - Provide customer service for all addressing related questions, county-wide
 - Work with USPS Postmasters to fix addressing problems
 - Work with Towns, State, and County Highway officials for permitting access across right of ways
- **Real Property Lister (RPL):**
 - Comply with Dept. of Revenue's guidelines regarding the assessment process
 - Actively stay up to date with Register of Deeds recorded parcel transfers, splits and combines
 - Educate Town, and other officials on the Real Property Listing and assessment process
 - Educate Towns on software usage
 - Oversee Tax bill creation process
 - Educate public on land title transfer and listing
- **County Surveyor/Assistant Real Property Lister:**
 - Certified Survey Map and Plat review
 - Maintain proactive corner maintenance program physically and digitally
 - Verify GPS Coordinates on Public Land Survey System corners county-wide
 - Assist other County departments with surveying needs, as requested
 - Assist Real Property Lister with legal description interpretation and creation
 - Assist Real Property Lister with data entry and public service requests

ZONING

- Issue Land Use Permit and Sanitary Permits in a timely manner
- Work with Towns on the level of detail needed to make a Town recommendation for CUP and rezone requests.
- Review and modify the Lincoln County Comprehensive Zoning Code and other codes as needed.
- Continue to review land use affidavits for compliance
- Provide information on zoning codes to the general public, contractors, landowners

SERVICES PROVIDED

CONSERVATION

- Conservation plan development for Lincoln County landowners.
- Provide technical assistance to Lincoln County landowners, agencies, departments, etc.
- Conservation program administration (land and water resource management plan implementation, DATCP cost sharing, farmland preservation, wildlife damage abatement and claims program, WDNR non-point program, WDNR multi-discharger variance (MDV) program, nutrient management farmer education (NMFE), etc.).
- Environmental education programs for Lincoln County youth and the general public.
- Countywide aquatic invasive species (AIS) prevention, control, and education efforts.

- Ensure proper reclamation of nonmetallic mine sites through review of reclamation plans and issuance of annual operating permits and reporting of active acreage to the WDNR.
- Ensure adherence to chapters 12.04 (nonmetallic mining), 21.10(c) (shoreline stabilization), and 11.05 (animal waste storage) of Lincoln County code.

LAND INFORMATION PROGRAMS

- **Land Information**
 - Data maintenance – Maintain digital data layers such as parcels, plats, roads, addresses, emergency and dispatching layers, Zoning, Land Use, Conservation, etc.
 - Software maintenance – Maintain SQL Server software, GIS Software, GIS Server Software for County staff and public users
 - Mapping Website – Provide access to GIS data layers via a county mapping website. Develop and maintain internal websites to support internal County users
 - Mapping - Create and provide cartographic maps depicting various natural resources, demographics, and transportation, etc. to county departments, the public, and other governmental entities in digital or paper formats
 - Land Records Modernization Project Development – Develop and seek funding for land records projects such as parcel mapping, digital orthophotos, LiDAR, staff funding, etc.
 - Geographic Information System (GIS) – provide, train, and support the operation of the county GIS system
 - Global Positioning System (GPS) – Train, support and utilize GPS equipment as needed for the collection of accurate data

Addressing:

- Addressing – Issue addresses for 16 Towns within Lincoln County to create an accurate and consistent addressing system. Work with the Cities of Merrill & Tomahawk on addressing and road issues to integrate and maintain their addressing systems in support of E911
- Coordinate updated addressing information with the Sheriff's Department for dispatching
- Work with Staff, Departments, USPS, public and private users to evaluate and fix addressing issues and errors
- Work with Towns, County, and State officials to manage permitting along the Right of Way
- Work with the public to fill and file Address applications

Real Property Lister (RPL):

- Maintain ownership records like, name, mailing address, property address, legal description, acres, recording information, PIN and parcel numbers, sales data, and digital parcel notes in a format that can be accessed by the public
- Maintain assessment records, which include School District, Tax District, class, acres, values, and reason for assessment change
- Instruct and assist town officials in procedures, tax rate calculations, correction of errors and general questions
- Interpret deeds, Certified Survey Maps, Plats, and other legal documents, calculate acres
- Research and process tax deeds
- Implement State prescribed tax changes, advise county and local officials of procedural changes and impact
- Secure and implement digital files for tax billing and collection
- Process assessment rolls, notices, bills, tax rolls, tax deed notices, indexes, reports, summaries, and miscellaneous data requests
- Various reports and lists can be e-mailed through the Land Records system
- Investigate, research, and answer property tax questions from public and local officials

- Verify on-line Transfer returns live on the Dept. of Revenue website

County Surveyor/Assistant Real Property Lister:

- Maintainer of Public Land Survey System and other geodetic control points
- Certified Survey Map and Plat review for compliance with Wisconsin State Statute 236 and Chapter 18 of the Lincoln County Zoning Ordinance
- Keep, maintain, and index survey records and provide copies upon request
- Assist County departments with a variety of different tasks such as marking boundary lines for Forestry, helping with topographic surveys for Conservation, staking new road center line for layout and interpreting legal descriptions
- Provide information to the public, such as Original Government Survey notes dating back to the 1850's – 1860's, survey notes through the 1900's, copies of survey maps dating back to the 1800's, locations of PLSS corners and what to look for at those corners and also answer various types of surveying questions they may have
- Help maintain the County's Land Records system with data entry for parcel ownership changes

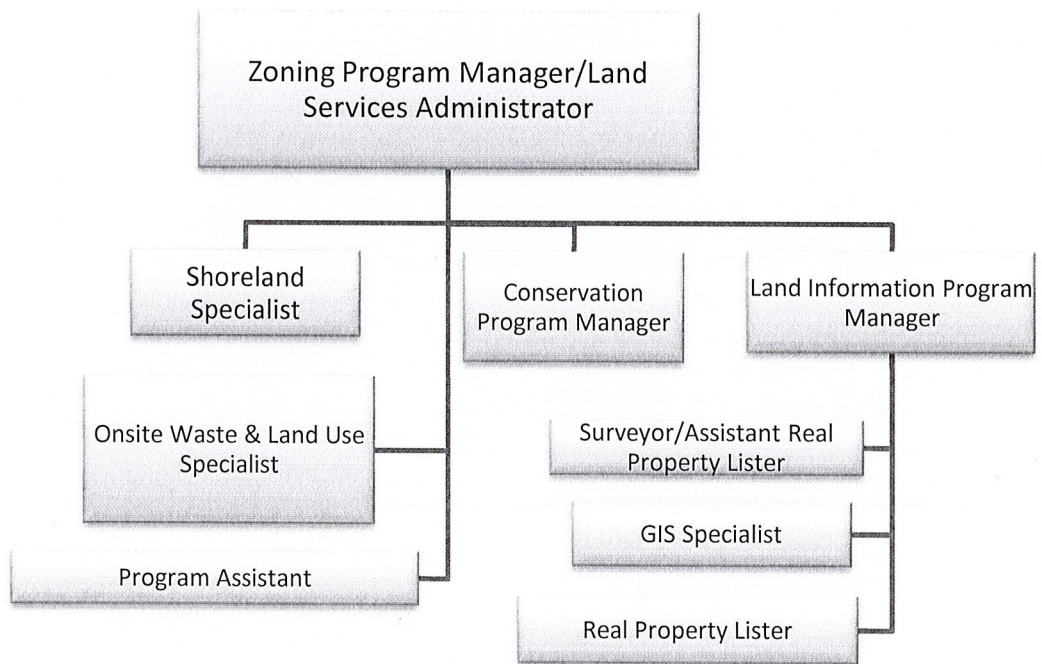
ZONING

- Issue Land Use Permits and perform property inspections to ensure compliance with the Comprehensive Zoning, Shoreland Zoning and Floodplain ordinances.
- Issue State Sanitary Permits and perform installation inspections to ensure compliance with Wisconsin Administrative and local codes.
- Enforce the Subdivision Ordinance by requiring review of land division requests, CSMs and county plat surveys.
- Process requests for Variances, Administrative Appeals and Conditional Use Permits (CUP) and afford due process in the prescribed manor before the Lincoln County Board of Adjustment.
- Process requests for plan amendments and rezoning of property by holding public hearings and making reports of recommendations to the Land Services Committee and County Board of Supervisors.
- Assist towns with development project reviews and make recommendations on permit conditions to the towns as well as the Land Services Committee.
- Implement the Lincoln County Comprehensive Plan and work with local plan commissions on their implementation strategies.
- Monitor implementation strategies for the Comprehensive Land Use Plan and work with towns to modify their land use plan elements when parameters point to needed changes.
- Respond to complaints and prosecute substantiated violations to protect the safety, health and welfare of the citizenry and to preserve the environment.

Employment

Positions	PT	FT	FTE	Total Employed
Conservation Program Manager		1	1	1
Program Assistant		1	1	1
GIS Specialist		1	1	1
Real Property Lister		1	1	1
Surveyor/Assistant Real Property Lister		1	1	1
Land Info Program Manager		1	1	1
Zoning Program Manager/Land Services Administrator		1	1	1
Onsite Waste/Land Use Specialist		1	1	1
Shoreland Specialist		1	1	1
Totals		9	9	9

Organization Chart



LINCOLN COUNTY
GENERAL FUND DEPARTMENTS
2023 PROPOSED BUDGET SUMMARY

41 Land Services - Mike Huth

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	710,594	680,121	680,121	728,675	7.14%
Intergovernmental Revenues	217,937	322,000	300,380	322,000	0.00%
Licenses and permits	182,142	118,000	96,257	118,000	0.00%
Public charges for services	82,196	51,700	29,592	51,700	0.00%
Intergovernmental Charges	23,543	1,200	232	1,200	0.00%
Miscellaneous Revenues	10,225	-	-	-	-
Total Revenues	1,226,637	1,173,021	1,106,581	1,221,575	4.14%
Fund Balance Applied	-	439,405	-	-	-100%
Total Revenues and Fund Bal Applied	\$ 1,226,637	\$ 1,612,426	\$ 1,106,581	\$ 1,221,575	-24.24%
Expenditures					
Payroll-Property Records & Control	306,090	336,341	154,130	384,296	14.26%
Payroll Conservation & Development	412,718	467,295	205,490	485,209	3.83%
General Government	78,436	613,790	197,239	189,470	-69.13%
Conservation & Development	105,828	195,000	24,806	162,600	-16.62%
Total Expenditures	\$ 903,072	\$ 1,612,426	\$ 581,666	\$ 1,221,575	-24.24%

Register of Deeds

Mission Statement

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

- To provide 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 2023

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

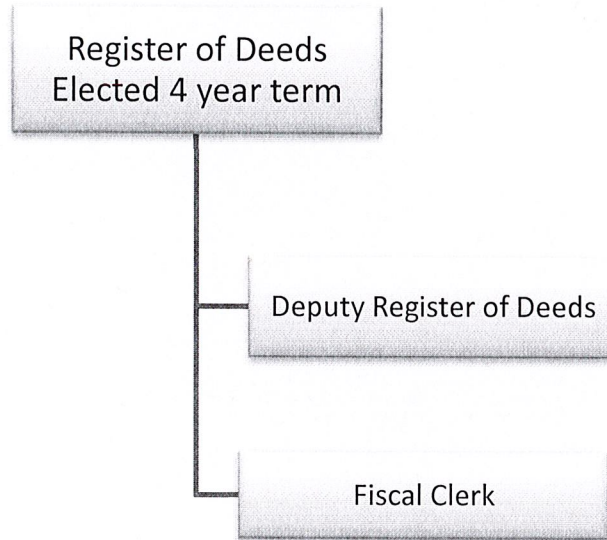
Performance Indicators

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

Employment

Positions	PT	FT	FTE	Total Employed
Register of Deeds		1	1	1
Deputy Register of Deeds		1	1	1
Fiscal Clerk		1	1	1
Totals		3	3	3

Organization Chart



Lincoln County
General Fund Departments
2023 Proposed Budget Summary

43 Register of Deeds - Sarah Koss

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 12,380	\$ 10,906	\$ 10,906	\$ 14,296	31.08%
Other Taxes	105,673	75,000	55,071	73,000	-2.67%
Public charges for services	209,536	180,005	86,058	170,005	-5.56%
Total Revenues	\$ 327,589	\$ 265,911	\$ 152,035	\$ 257,301	-3.24%
Expenditures					
Payroll	\$ 229,395	\$ 231,461	\$ 104,652	\$ 231,451	0.00%
General Government-Property Rec/Con	22,617	34,450	11,837	25,850	-24.96%
Total Expenditures	\$ 252,012	\$ 265,911	\$ 116,489	\$ 257,301	-3.24%

University of Wisconsin, Madison

Division of Extension, Lincoln County

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:

- Helping to create strong economies;
- Building resilient and productive people and environments;
- Addressing food safety, food security and health; and
- Building thriving youth, families, organizations and communities.

The Lincoln County Extension Office is one of seventy-two county offices statewide, staffed by professional educators. We offer educational programs through six program areas: Agriculture & Natural Resources; Community Development; Health & Well Being; Nutrition Education; Positive Youth Development; and 4-H Program Coordination.

Extension staff are faculty and academic staff members of the University of Wisconsin, Madison employed through a mutual arrangement between the University and the County. Staff provide a direct link to University of Wisconsin expertise, research and programs. This University affiliation provides counties with access to community assessment tools, research findings, program evaluation expertise, and statewide networks of program and educational professionals.

Many Extension programs are conducted in collaboration or partnership with community - based organizations. Working with government agencies, community groups, schools, nonprofit organizations, and individuals, Extension staff creatively engage others in our work. In some cases, we also enhance, at their request, programs offered by other community – based organizations. Partnerships enhance our ability to promote life-long learning where county residents live and work.

2023 Goals

- Continue to provide educational programming that meets the most pressing needs of Lincoln County communities, youth, businesses, organizations, and farm operations.
- Maintain strong, productive partnerships with a wide variety of county departments and community-based organizations.

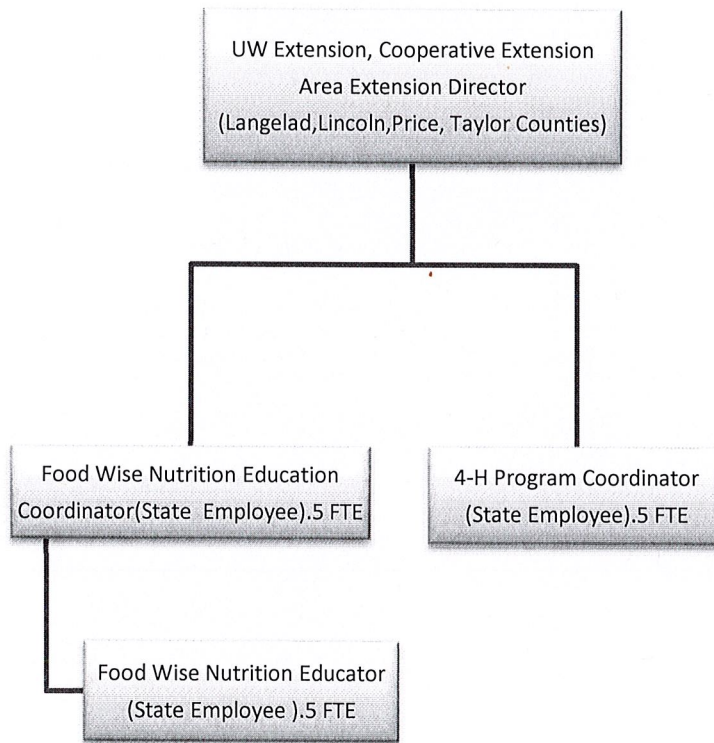
Examples of Performance Indicators

- Evidence that program participants have learned by attending Extension programs.
- Evidence that program participants intend to use what they learned in Extension programs to improve their organizations and their lives.
- Evidence that program participants have used what they learned in Extension programs to improve their organizations and their lives.

Employment

Positions	PT	FT	FTE	Total Employed
Totals		0	0	0

Organization Chart



Lincoln County
General Fund Departments
2023 Proposed Budget Summary

44 U.W. Extension - Art Lersch

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 166,692	\$ 172,684	\$ 172,684	\$ 45,000	-73.94%
Intergovernmental Revenues	2,073	1,500	1,362	-	-100.00%
Public Charges for Services	9,562	7,700	16,842	-	-100.00%
Intergovernmental Charges	5,000	2,500	-	-	-100.00%
Miscellaneous revenue	64,817	10,000	22,224	-	-100.00%
Total Revenues	248,144	194,384	213,111	45,000	-76.85%
Fund Balance Applied	-	55,769	-	-	-100.00%
Total Revenues and Fund Bal Applied	\$ 248,144	\$ 250,153	\$ 213,111	\$ 45,000	-82.01%
Expenditures					
Payroll	\$ 59,239	\$ 63,034	\$ 38,251	\$ -	-100.00%
Culture, Recreation, & Education-Educ	145,499	187,119	86,020	45,000	-75.95%
Total Expenditures	\$ 204,738	\$ 250,153	\$ 124,271	\$ 45,000	-82.01%

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.

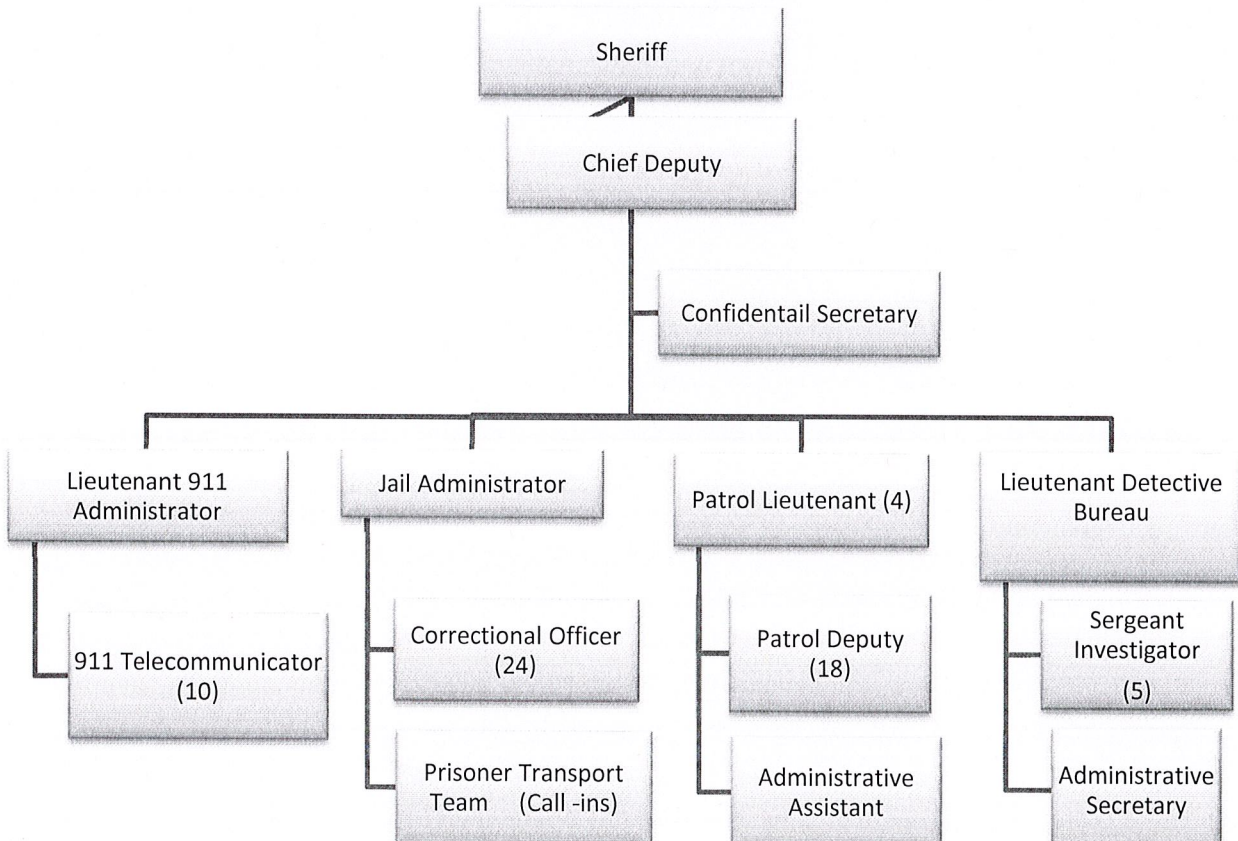
INTEGRITY. We recognize that our conduct must always reflect personal honesty, confidentiality, accountability and sincerity in both our professional and private lives in order to earn and keep the public trust.

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

Positions	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		5	5	5
Patrol Deputy		18	18	18
911 Telecommunicator		10	10	10
Correction Officer		24	24	24
Confidential Secretary		1	1	1
Administrative Secretary		2	2	2
Prisoner Transport Team	7			7
Totals	7	69	69	76

Organization Chart



Lincoln County
General Fund Departments
2023 Proposed Budget Summary

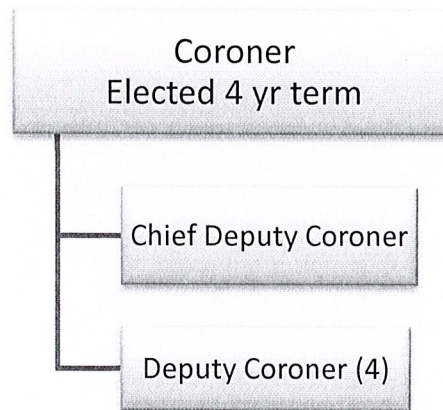
50 Sheriff - Ken Schneider

Account Description	2021 Actual Amount	2022 Modifed Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 6,566,718	\$ 6,783,842	\$ 6,783,842	\$ 6,594,872	-2.79%
Intergovernmental Revenues	166,920	57,000	(27,920)	57,000	0.00%
Public charges for services	513,091	1,068,958	145,203	1,044,958	-2.25%
Intergovernmental Charges for Services	103,701	162,119	2,105	164,538	1.49%
Miscellaneous	669,976	75,000	20,666	75,000	0.00%
Total Revenues	8,020,406	8,146,919	6,923,896	7,936,368	-2.58%
Fund Balance Applied	-	572,432	-	205,000	-64.19%
Other Financing Sources	67,473	76,045	-	76,045	0.00%
Total Revenues, Fund Bal and Transfer	\$ 8,087,879	\$ 8,795,396	\$ 6,923,896	\$ 8,217,413	-6.57%
Expenditures					
Payroll	\$ 6,276,306	\$ 6,241,872	\$ 2,770,469	\$ 6,011,547	-3.69%
Public Safety-Law Enforcement	1,638,452	2,103,774	871,994	2,000,866	-4.89%
Capital Outlay	811,394	274,750	17,850	205,000	-25.39%
Capital Improvement Plan	-	175,000	-	-	-
Total Expenditures	\$ 8,726,152	\$ 8,795,396	\$ 3,660,314	\$ 8,217,413	-6.57%

Employment

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

Organization Chart



Lincoln County
General Fund Departments
2023 Proposed Budget Summary

51 Coroner - Paul Proulx

Account Description	2021 Actual Amount	2022 Modifed Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 54,392	\$ 57,714	\$ 57,714	\$ 58,390	1.17%
Intergovernmental Revenue	-	-	-	-	-
Public Charges for Service	23,640	17,000	12,900	17,000	0.00%
Total Revenues	\$ 78,032	\$ 74,714	\$ 70,614	\$ 75,390	0.90%
Fund Balance Applied	-	-	-	60,000	100.00%
Total Revenues and Fund Bal Applied	\$ 78,032	\$ 74,714	\$ 70,614	\$ 135,390	81.21%
Expenditures					
Payroll	\$ 37,624	\$ 42,464	\$ 15,582	\$ 43,140	1.59%
General Government-Judicial	23,067	32,250	9,783	32,250	0.00%
Capital Outlay	32,330	-	-	60,000	100.00%
Total Expenditures	\$ 93,021	\$ 74,714	\$ 25,365	\$ 135,390	81.21%

LINCOLN COUNTY EMERGENCY MANAGEMENT

Mission Statement

To protect communities by coordinating and integrating activities to improve capacity to prevent, protect, mitigate, respond, and recover from disasters.

Vision

To build and sustain safer, less vulnerable communities with the capacity to cope with hazards and disaster

Services Provided

- Emergency planning
- Exercises
- Training
- Community outreach
- Multi-agency coordination
- Disaster support
- Information sharing
- Grants/ Disaster funding

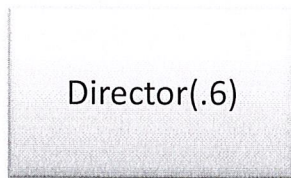
Goals

- Build a culture of preparedness
 - All sectors of the community have a critical role and shared responsibility to take appropriate actions to protect themselves, their family's and organizations, and their properties.
 - Help community prepare for disasters
 - Better learn from past disasters, improve continuously, and innovate
- Ready the County for disasters
 - Emergency Management will work with its partners across all levels of government to strengthen partnerships and access new sources of scalable capabilities to quickly meet the needs of overwhelming incidents
 - Improve communication between partners and stakeholders before, during, and after disasters.

Employment

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

Organization Chart



Lincoln County
General Fund Departments
2023 Proposed Budget Summary

52 Emergency Management - September Murphy

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 18,665	\$ 26,831	\$ 26,831	\$ 18,506	-31.03%
Intergovernmental revenue	39,366	45,700	4,448	49,301	7.88%
Total Revenues	\$ 58,031	\$ 72,531	\$ 31,279	\$ 67,807	-6.51%
Expenditures					
Payroll	\$ 41,237	\$ 42,731	\$ 18,074	\$ 44,307	3.69%
Public Safety-Other	16,078	29,800	11,342	23,500	-21.14%
Total Expenditures	\$ 57,315	\$ 72,531	\$ 29,416	\$ 67,807	-6.51%

Lincoln County
 General Fund Departments
 2023 Proposed Budget Summary

60 Child Support - Renee Krueger

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 29,518	\$ 29,518	\$ 29,518	\$ 29,518	0.00%
Intergovernmental Revenues	399,589	249,736	128,079	265,273	6.22%
Public Charges	6,126	5,400	2,937	5,600	3.70%
Total Revenues	435,233	284,654	160,534	300,391	5.53%
Expenditures					
Payroll	\$ 239,325	\$ 249,879	\$ 111,171	\$ 267,316	6.98%
Health and Human Services	40,780	34,775	12,711	33,075	-4.89%
Total Expenditures	\$ 280,105	\$ 284,654	\$ 123,882	\$ 300,391	5.53%

Lincoln County
Special Revenue Funds
2023 Proposed Budget Summary

0020 County Roads Fund - John Hanz

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 2,186,753	\$ 2,180,427	\$ 2,180,427	\$ 2,720,753	24.78%
Other Taxes	544,591	560,000	275,438	-	-100.00%
Intergovernmental Revenues	1,345,468	1,824,767	310,458	1,262,578	-30.81%
Total Revenues	\$ 4,076,812	\$ 4,565,194	\$ 2,766,323	\$ 3,983,331	-12.75%
Other Financing Sources	697,702	250,000	-	250,000	0.00%
Fund Balance applied	-	270,476	-	-	-100.00%
Total Revenues and Fund Bal Applied	\$ 4,774,514	\$ 5,085,670	\$ 2,766,323	\$ 4,233,331	-16.76%
Expenditures					
Public Works	\$ 5,084,172	\$ 5,085,670	\$ 1,582,379	\$ 4,233,331	-16.76%
Total Expenditures	\$ 5,084,172	\$ 5,085,670	\$ 1,582,379	\$ 4,233,331	-16.76%

Lincoln County
Special Revenue Funds
2023 Proposed Budget Summary

0021 Jail Assessment Fund - Ken Schneider

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Fines, Forfeits & penalties	\$ 27,461	\$ 35,000	\$ 12,097	\$ 35,000	0.00%
Total Revenues	27,461	35,000	12,097	35,000	0.00%
Expenditures					
Outlay	21,954	35,000	-	35,000	0.00%
Total Expenditures	21,954	35,000	-	35,000	0.00%

Emergency Medical Service

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

Goals

- Work with 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 90 days.
- Monitor State and Federal regulations for compliance issues.

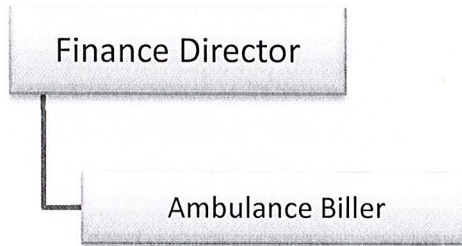
Performance Indicators

	<u>Merrill</u>		<u>Tomahawk</u>	
	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>
Calls	1,393	1,718	643	723
Charges	\$1,311,596	\$1,349,733	\$636,809	\$604,051
Receipts	\$ 682,702	\$ 647,583	\$302,924	\$265,827

Employment

Positions	PT	FT	FTE	Total Employed
Ambulance Biller		1	1	1
Totals		1	1	1

Organization Chart



Lincoln County
Special Revenue Funds
2023 Proposed Budget Summary

0022 Emergency Medical Service - Vacant

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 1,317,477	\$ 1,299,306	\$ 1,299,306	\$ 1,200,919	-7.57%
Intergovernmental	65,172	65,000	6,780	70,000	7.69%
Public charges for services	996,502	971,000	520,617	971,000	0.00%
Total Revenues	2,379,151	2,335,306	1,826,704	2,241,919	-4.00%
Expenditures					
Payroll	\$ 64,194	\$ 67,201	\$ 30,830	\$ 70,231	4.51%
Public Safety	2,029,437	2,111,712	995,490	2,171,688	2.84%
Capital Improvement Plan	-	156,393	44,610	-	-100.00%
Total Expenditures	\$ 2,093,631	\$ 2,335,306	\$ 1,070,929	\$ 2,241,919	-4.00%

Health Department

Mission Statement

Lincoln County Health Department's mission is to be a leader in public health by promoting optimal health and safety through prevention, protection, and intervention.

Services Provided

Chronic Disease Prevention

Healthy Minds Coalition
Nutrition Coalition
Oral Health Coalition
Tobacco Prevention and Control Coalition

Disease Control and Follow-up

COVID-19
Food and Water Borne Diseases
Sexually Transmitted Diseases
Tuberculosis
Vector Borne Diseases
Vaccine Preventable Diseases

Employee Health

Alcohol and Drug Screening

Environmental Health

Water Testing for Public and Private Wells

Inspection and Licensure Program for
Food, Recreation, Lodging and
Human Health Hazard Investigations
Rabies Control

Family Health

Health Checks
Oral Health Prevention Programs

Immunizations

Childhood and Adult Vaccines

Jail Health Services

Public Health Preparedness

School Health Services

Goals and Objectives

Strategic Priority 1: Achieve an organization of innovation and excellence

Strategic Priority 2: Embrace the community impact process by engaging cross-sector partnerships to mobilize change.

Strategic Priority 3: Build organizational capacity

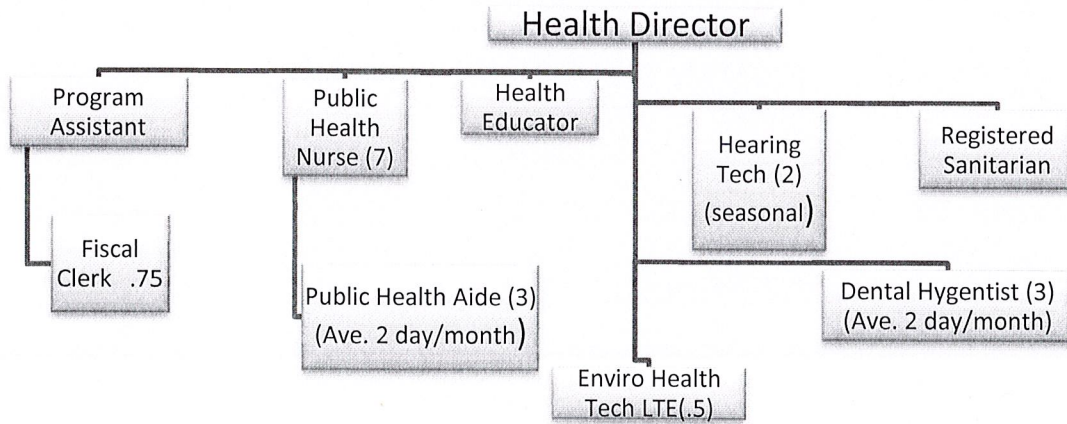
Performance Indicators

- Number of Lincoln County residents that report they are healthy.
- 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

Positions	PT	FT	FTE	Total Employed
Health Director		1	1	1
Public Health Nurse		5	5	5
Public Health Nurse	0.8		0.8	1
Public Health Nurse	0.75		0.75	1
Registered Sanitarian		1	1	1
Health Educator		1	1	1
Program Assistant		1	1	1
Fiscal Clerk	0.75		0.75	1
Enviromental Health Tech Lte	0.5		0.5	1
Public Health Aide(2 day/month)	.09(3x)		0.27	3
Dental Hygentist(2 day/month)	.09(3x)		0.72	3
Hearing Technician(seasonal)				2
Totals	3.24	9	12.79	21

Organization Chart



Lincoln County
Special Revenue Funds
2023 Proposed Budget Summary

0023 Health - Shelley Hersil

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 580,524	\$ 570,866	\$ 570,866	\$ 563,054	-1.37%
Intergovernmental	450,758	200,676	92,169	230,518	14.87%
Public Charges for Services	204,170	175,300	134,488	186,809	6.57%
Intergovernmental charges for service:	197,969	201,172	108,269	217,796	8.26%
Miscellaneous revenue	3,910	3,900	2,199	5,000	28.21%
Total Revenues	1,437,331	1,151,914	907,991	1,203,177	4.45%
Expenditures					
Payroll	\$ 1,126,898	\$ 1,080,719	\$ 534,548	\$ 1,110,804	2.78%
Health and Human Services	78,132	71,195	33,730	92,373	29.75%
Total Expenditures	1,205,030	1,151,914	568,278	1,203,177	4.45%
Other Financing Uses					
Transfer to General Fund	303,322	-	-	-	-
Total Expenditures&Other Fin Uses	\$ 1,508,352	\$ 1,151,914	\$ 568,278	\$ 1,203,177	4.45%

Social Services

Mission Statement

To provide services through programs designed to strengthen and protect individuals and families to 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.

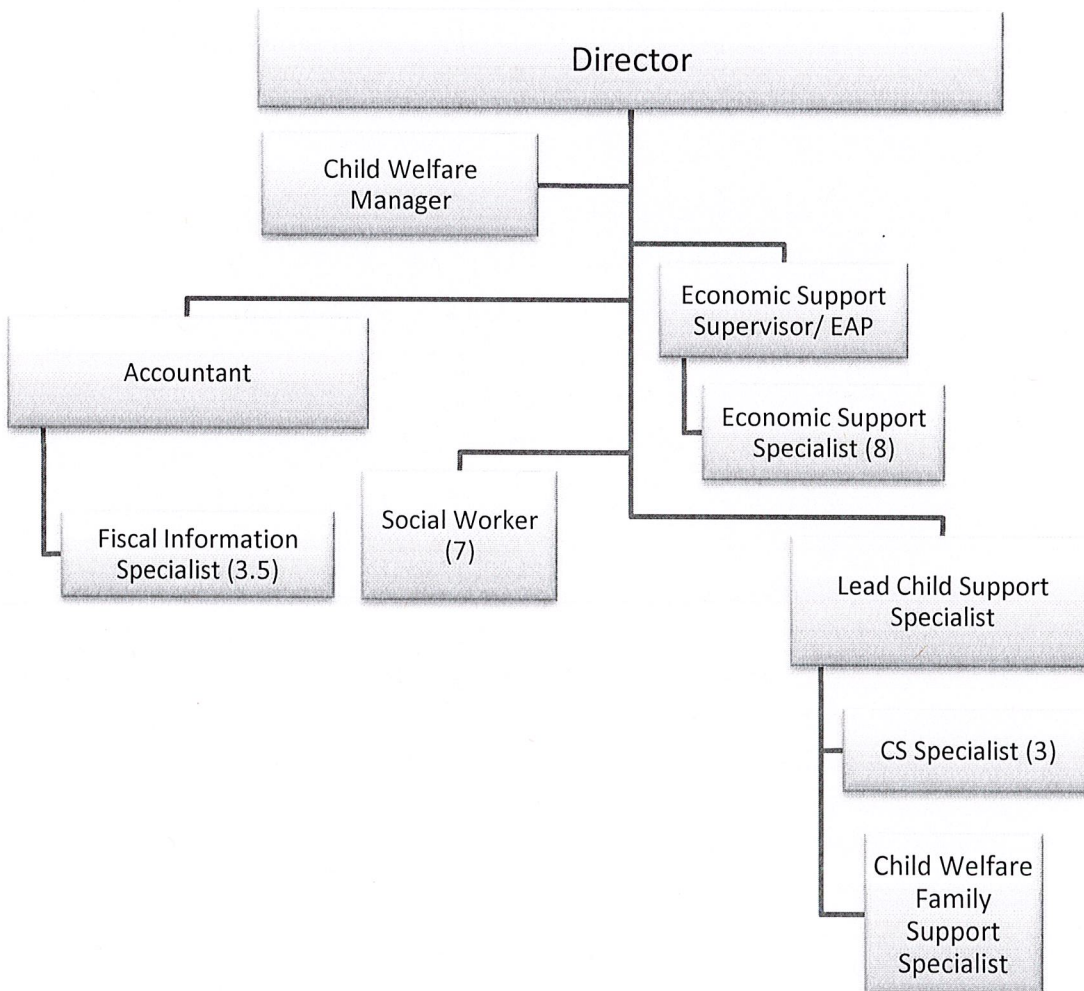
Performance Indicators

- 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.

Employment

Positions	PT	FT	FTE	Total Employed
Director		1	1	1
Child Welfare Manager		1	1	1
Accountant		1	1	1
Social Worker		7	7	7
Economic Support Supervisor/EAP		1	1	1
Economic Support Specialist	0.8	7	8	8
Lead Child Support Specialist	0.83		0.83	1
Child Support Specialist		3	3	3
Child Welfare Family Support Specialist		1	1	1
Fiscal Information Specialist	1.47	2	2.47	4
Totals	3.1	24	26.3	28

Organization Chart



Lincoln County
Special Revenue Funds
2023 Proposed Budget Summary

0024 Social Services - Renee Krueger

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 698,102	\$ 687,685	\$ 687,685	\$ 777,257	13.03%
Intergovernmental Revenue	2,290,963	2,180,408	1,353,563	2,235,179	2.51%
Public Charges for Service	2,125	-	-	-	-
Intergovernmental Charges	346	3,260	18,055	800	-75.46%
Miscellaneous revenue	60	-	106	-	-
Total Revenues	2,991,596	2,871,353	2,059,408	3,013,236	4.94%
Fund Balance Applied					
				-	-
Transfer from Other Funds	-	-	-	500,000	100.00%
Total Revenues & Fund Bal Applied	\$ 2,991,596	\$ 2,871,353	\$ 2,059,408	\$ 3,513,236	22.35%
Expenditures					
Payroll	\$ 1,606,122	\$ 1,855,423	\$ 774,169	\$ 1,928,408	3.93%
Health and Human Services	1,386,862	1,015,930	822,713	1,584,828	56.00%
Total Expenditures	\$ 2,992,984	\$ 2,871,353	\$ 1,596,882	\$ 3,513,236	22.35%

Lincoln County
Debt Service Funds
2023 Proposed Budget Summary

0030 Debt Service - Vacant

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Tax Levy	\$ 965,200	\$ 988,400	\$ 988,400	\$ 1,005,850	1.77%
Intergovernmental revenue	-	-	-	-	-
Publid charges for services	632,050	631,300	-	632,010	0.11%
Total Revenues	1,597,250	1,619,700	988,400	1,637,860	1.12%
Other Financing Sources					
	2,601,403	-	-	-	0%
Total Rev/Transfers/Fund Bal App	\$ 4,198,653	\$ 1,619,700	\$ 988,400	\$ 1,637,860	1.12%
Expenditures					
Debt service	\$ 4,197,250	\$ 1,619,700	\$ 1,048,393	\$ 1,637,860	1.12%
Total Expenditures	\$ 4,197,250	\$ 1,619,700	\$ 1,048,393	\$ 1,637,860	1.12%

LINCOLN COUNTY
DEBT SCHEDULE
FOR THE YEAR 2023

ISSUE	BALANCE 1/1/23	PAYMENTS	ADDITIONS	DEFEASED	BALANCE 12/31/23	2024	2025	2026	2027	2028	2029 2033	2034 2038	TOTAL
G.O. REFUNDING BONDS 12/11/16													
30015688.531081 P	5,990,000.00	895,000.00			5,095,000.00	985,000.00	975,000.00	1,015,000.00	1,060,000.00	1,110,000.00	0.00	0.00	5,095,000.00
30015688.531080 I	374,300.00	110,850.00			263,450.00	92,550.00	73,450.00	53,550.00	32,800.00	11,100.00	0.00	0.00	263,450.00
TOTAL PRINC	5,990,000.00	895,000.00	0.00	0.00	5,095,000.00	985,000.00	975,000.00	1,015,000.00	1,060,000.00	1,110,000.00	0.00	0.00	5,095,000.00
TOTAL INT	374,300.00	110,850.00	0.00	0.00	263,450.00	92,550.00	73,450.00	53,550.00	32,800.00	11,100.00	0.00	0.00	263,450.00
TOTAL	6,364,300.00	1,005,850.00	0.00	0.00	5,358,450.00	1,027,550.00	1,048,450.00	1,068,550.00	1,092,800.00	1,121,100.00	0.00	0.00	5,358,450.00
FUNDED THROUGH REIMBURSEMENTS													
GO REFUNDING BONDS 12/1/21													
61000000.223000 P	2,515,000.00	80,000.00			2,435,000.00	80,000.00	80,000.00	80,000.00	85,000.00	90,000.00	475,000.00	1,545,000.00	2,435,000.00
61000000.224000 I	597,370.00	50,510.00			546,860.00	49,990.00	49,470.00	48,950.00	46,550.00	44,000.00	184,300.00	123,600.00	546,860.00
GO REFUNDING BONDS 2/14/17													
61000000.223000 P	5,545,000.00	325,000.00			5,220,000.00	335,000.00	345,000.00	355,000.00	365,000.00	375,000.00	2,050,000.00	1,395,000.00	5,220,000.00
61000000.224000 I	1,450,737.00	176,500.00			1,274,237.00	166,750.00	156,700.00	146,350.00	135,700.00	124,750.00	445,287.00	98,700.00	1,274,237.00
PINE CREST PRINCIPAL	8,060,000.00	405,000.00	0.00	0.00	7,655,000.00	415,000.00	425,000.00	435,000.00	450,000.00	465,000.00	2,525,000.00	2,940,000.00	7,655,000.00
PINE CREST INTEREST	2,048,107.00	227,010.00	0.00	0.00	1,821,097.00	216,740.00	206,170.00	195,300.00	182,250.00	168,750.00	629,587.00	222,300.00	1,821,097.00
TOTAL PINE CREST PAYMENTS	10,108,107.00	632,010.00	0.00	0.00	9,476,097.00	631,740.00	631,140.00	630,300.00	632,250.00	633,750.00	2,854,587.00	3,162,300.00	9,476,097.00
TOTAL COUNTY PRINCIPAL	14,050,000.00	1,300,000.00	0.00	0.00	12,750,000.00	309,290.00	1,400,000.00	1,450,000.00	1,510,000.00	1,575,000.00	2,525,000.00	2,940,000.00	12,750,000.00
TOTAL COUNTY INTEREST	2,422,407.00	337,860.00	0.00	0.00	2,084,547.00	309,290.00	279,620.00	248,850.00	215,050.00	179,850.00	629,587.00	222,300.00	2,084,547.00

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, 2022, this is computed as follows:

Equalized valuation (2022) as certified by Wisconsin Department of Revenue	\$ 3,203,479,900
Legal Debt Percentage Allowed	5%
Legal Debt Limit	\$ 160,173,995
General Obligation Debt Outstanding	14,130,000
Unused Margin of Indebtedness	\$ 146,043,995
Percent of Legal Debt Incurred	8.8%
Percent of Legal Debt Available	91.2%
2023 Debt Levy	\$ 1,005,850
2023 Debt Levy Rate	\$ 0.000325144
2023 Debt Levy Mill Rate	\$ 0.325144

Lincoln County
Trust Fund
2023 Proposed Budget Summary

0050 Dog License Fund - Vacant

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Licenses and Permits	\$ 33,433	\$ 28,000	\$ 29,382	\$ 29,500	5.36%
Total Revenues	\$ 33,433	\$ 28,000	\$ 29,382	\$ 29,500	5.36%
Expenditures					
Health and Human Services	\$ 33,433	\$ 28,000	\$ 150	\$ 29,500	5.36%
Total Expenditures	\$ 33,433	\$ 28,000	\$ 150	\$ 29,500	5.36%

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).

Services Provided

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 disposal
- a clean wood/brush disposal area
- onsite remediation of fuel contaminated soil

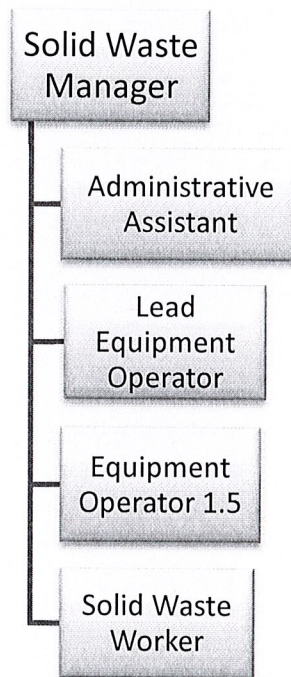
Goals for 2023

- Continue to provide services at an economical price to our residents
- Operate efficiently to ensure maximum utilization of air space within the landfill

Employment

Positions	PT	FT	FTE	Total Employed
Solid Waste Manager		1	1	1
Administrative Assistant		1	1	1
Lead Equipment Operator		1	1	1
Equipment Operator	0.5	1	1.5	2
Solid Waste Worker		1	1	1
Totals	0.5	5	5.5	6

Organization Chart



Lincoln County
Proprietary Funds
2023 Proposed Budget Summary

0060 Solid Waste - Keith Cohrs

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Public charges for services	1,586,190	1,500,000	773,065	1,595,000	6.33%
Intergovernmental chrgs for services	127,604	130,000	65,412	130,000	0.00%
Miscellaneous	126,451	283,000	(275,785)	135,000	-52.30%
Total Revenues	1,840,245	1,913,000	562,692	1,860,000	-2.77%
Fund Balance Applied					
	-	570,823	-	226,955	-60.24%
Total Rev/Transfers/Fund Bal App	\$ 1,840,245	\$ 2,483,823	\$ 562,692	\$ 2,086,955	-15.98%
Expenditures					
Payroll	\$ 376,999	\$ 466,073	\$ 180,671	\$ 408,755	-12.30%
Public Works	1,300,852	1,817,750	370,501	1,478,200	-18.68%
Total Expenditures	1,677,851	2,283,823	551,173	1,886,955	-17.38%
Other Financing Uses					
	294,854	200,000	-	200,000	0.00%
Total Expenditures & Other Fin Uses	\$ 1,972,705	\$ 2,483,823	\$ 551,173	\$ 2,086,955	-15.98%

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

- Establishment and administration of timber sales on county managed lands.
- Issue permits for firewood and bough harvesting.
- Work with local recreational groups to establish and maintain a variety of recreational opportunities.
- Maintain parks for day use and campgrounds for 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.

2023 Goals

- Continue to establish our annual allowable harvest of timber.
- Establish timber sales to regenerate red oak.
- Continue development and implementation of Department Safety Plan.
- Continue to work on Forest Certification compliance.
- Implement the County Forest Access Plan and 2022-2026 Recreation Plan.
- Continue to implement the 2021-2035 Lincoln County Forest Comprehensive Land Use Plan.
- Continue to maintain wildlife openings from established GIS layer.
- Continue to replace culverts, conduct roadside brushing, ditching, and graveling improvement as necessary on gas tax roads using established GIS inventory.
- Continue garlic mustard and other invasive plant control on the County Forest.
- Continue to make improvements to hunting, trapping and fishing access improvements with awarded grant dollars.
- Continue to sell tax delinquent and other county property as needed.
- Continue to make improvements to existing recreational trails and parks with grant dollars.
- Continue Pine Plantation Reestablishment with awarded grant dollars.
- Continue to maintain summer ATV trails primarily with grant dollars.
- Continue to maintain cross-country ski trails in the Underdown Recreation Area.

Performance Indicators

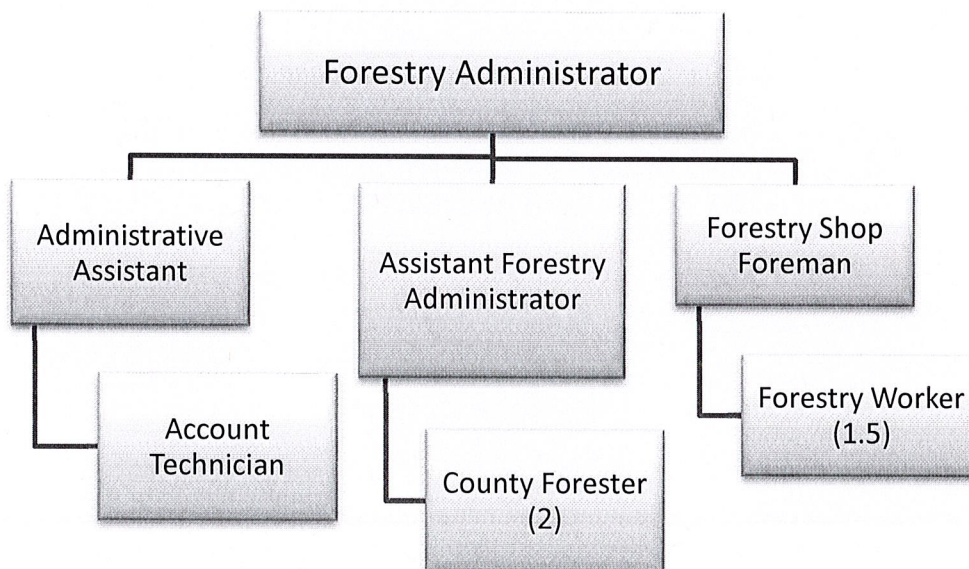
- Established 1,752 acres of timber towards our allowable cut on the county forest in 2022 including sales to regenerate early successional species of concern.
- Administered approximately \$183,000 in snowmobile and winter ATV grants.
- Maintained 47 miles of summer ATV/UTV trail using grant money.

- Applied for and were awarded maintenance funding for an additional 13 miles of snowmobile trail.
- Performed invasive species plant control in many areas of the county forest.
- Sold 14 tax delinquent parcels to private individuals, 1 to the City of Tomahawk, 6 to the City of Merrill, 1 to the Town of King.
- Sold bough and firewood gathering permits.
- Issued disabled hunter permits, trapping and private land access permits
- Maintained cross-country ski trails in the Underdown.
- Mowed lawns and maintained bathroom facilities at county parks and campgrounds.
- Contracted the demolition of structures on a tax delinquent property.
- Replaced failing septic system at the Forestry Shop.
- Completed hunter access road improvements near the Harrison Flowage and in New Wood with grant funding.
- Replaced 2 culverts, hauled and spread gravel to build up/repair county forest roads receiving County Forest Road Aid Funding.
- Completed SFI and FSC forest certification requirements on the Lincoln County Forest.
- Implement the Lincoln County Outdoor Recreation Plan 2022-2026.
- Implement the Lincoln County Forest 2021-2035 Comprehensive Land Use Plan.
- Replaced culvert, grading and other maintenance throughout the summer ATV/UTV trails with grant funding.
- Applied for and were awarded grant money to reroute a section of summer ATV/winter snowmobile trail on the county forest.
- Applied for and were awarded grant dollars to perform roadside brushing of county forest roads.
- Contracted site prep of 40 acres for replanting to pine using grant money.
- Completed replacement of a failing bridge with a culvert on the county forest using grant money.

Employment

Positions	PT	FT	FTE	Total Employed
Forestry Administrator		1	1	1
Assistant Administrator		1	1	1
Administrative Assistant		1	1	1
Forestry Shop Foreman		1	1	1
County Forester		2	2	2
Account Technician		1	1	1
Forestry Worker	0.5	1	1.5	2
Totals	0.5	8	8.5	9

Organization Chart



Lincoln County
Proprietary Funds
2023 Proposed Budget Summary

0062 Forestry - Dean Bowe

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Intergovernmental Revenue	308,493	273,271	81,902	278,461	1.90%
Public charges for services	1,489,845	1,050,517	758,814	1,037,475	-1.24%
Miscellaneous	23,730	-	14,557	-	-
Total Revenues	1,822,068	1,323,788	855,273	1,315,936	-0.59%
Fund Balance Applied					
	-	194,665	-	194,665	0.00%
Total Rev, Fund Bal Applied and Transfer	\$1,822,068	\$1,518,453	\$ 855,273	\$1,510,601	-0.52%
Expenditures					
Payroll	\$ 508,863	\$ 692,232	\$ 303,051	\$ 740,021	6.90%
Conservation and development	355,724	750,176	200,481	694,535	-7.42%
Total Expenditures	864,587	1,442,408	503,532	1,434,556	-0.54%
Other Financing Uses					
Transfer to Gen Fund	657,625	76,045	-	76,045	0.00%
Aids to Towns (10%)	-	-	-	-	-
Total Expenditures and Other Fin Uses	\$1,522,212	\$1,518,453	\$ 503,532	\$1,510,601	-0.52%

Highway Department

Mission Statement

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

Services Provided

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

Goals

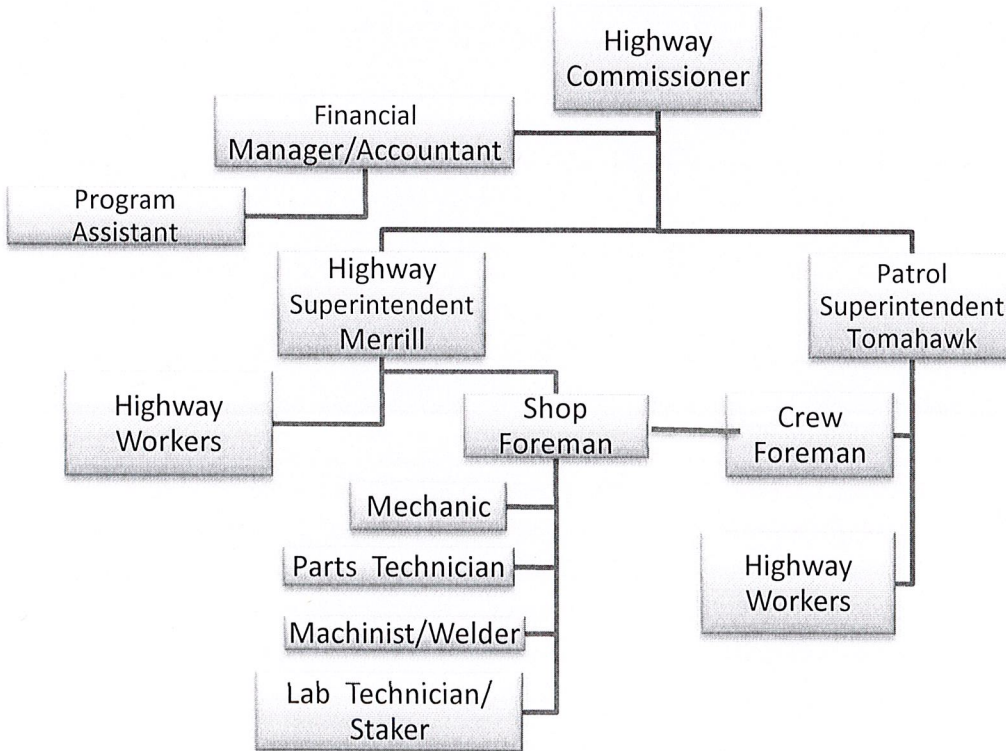
- The most productive, safe, and cost-effective use of all Highway Department employees is attained.
- The 270 miles of county trunk highway are maintained and constructed for safe, convenient, and efficient movement of vehicles.
- To provide good quality, cost-effective roadway maintenance and construction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

Employment

Positions	PT	FT	FTE	Total Employed
Highway Commissioner		1	1	1
Financial Manager/Accountant*	0.75		0.75	1
Program Assistant		1	1	1
Highway Superintendent		1	1	1
Patrol Superintendent		1	1	1
Crew Foreman		1	1	1
Shop Foreman		1	1	1
Machinist/Welder		2	2	2
Mechanic		3	3	3
Parts Technician		1	1	1
Lab Technician/Staker		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
2023 Proposed Budget Summary

0070 Highway - John Hanz

Account Description	2021 Actual Amount	2022 Modified Budget	2022 6 month Actual	2023 Original Budget	2022/2023 % of Change
Revenues					
Intergov't Revenues	-	-	-	-	0
Licenses & Permits	2,200	-	1,550	-	0.00%
Public Charges for Services	1,155	1,500	8,452	-	-100.00%
Intergov't Charges for Services	8,349,569	8,963,680	2,853,217	9,709,225	8.32%
Miscellaneous	96,383	-	35,931	50	0.00%
Total Revenues	8,449,307	8,965,180	2,899,150	9,709,275	8.30%
Expenditures					
Payroll	\$ 5,852,672	\$ 3,642,929	\$ 2,875,112	\$ 5,488,121	50.65%
Public Works	2,255,828	5,322,251	(364,773)	4,221,154	-20.69%
Total Expenditures	\$ 8,108,500	\$ 8,965,180	\$ 2,510,339	\$ 9,709,275	8.30%

**2023 Operating Levy Rate Calculation
With 2022 Comparison**

Operating Levy Rate Calculation	2023	2022	Dollar Change	% Change
Allowable tax levy for operations*	\$ 12,194,078	\$ 12,072,149	\$ 121,929	1.01%
Add:				
Library Levy	678,207	666,079	\$ 12,128	1.82%
Culvert Aid	34,000	24,000	\$ 10,000	41.67%
Emergency Medical	1,200,919	1,299,306	\$ (98,387)	-7.57%
Total Operating Levy	\$ 14,107,204	\$ 14,061,534	\$ 45,670	0.32%

Equalized Value (exclusive of TID) \$ 3,093,555,100 \$ 2,748,951,800 \$ 344,603,300 12.54%

* Less library levy for 43.12 payments, County-wide ambulance service and town culvert aid

Proposed Tax Levy for Operations

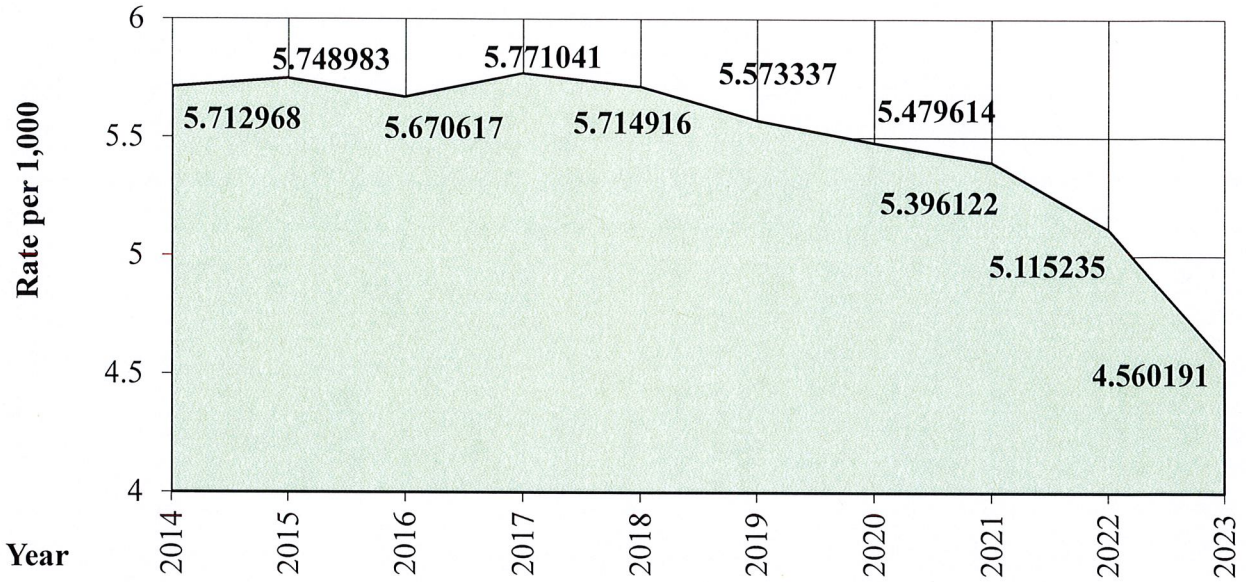
Total Proposed Other Tax Levy	\$ 11,625,724	\$ 11,495,983	\$ 129,741	1.13%
Add: Special Purpose Levy Libraries	678,207	666,079	\$ 12,128	1.82%
Veterans Relief	5,300	5,300	\$ -	0.00%
Town Culvert Aid	34,000	24,000	\$ 10,000	41.67%
Countywide EMS	1,200,919	1,299,306	\$ (98,387)	-7.57%
Health	563,054	570,866	\$ (7,812)	-1.37%
State Special Charges Upon County	-	123	\$ (123)	-100.00%
Total Proposed Operating Tax Levy	\$ 14,107,204	\$ 14,061,657	\$ 45,547	0.32%
Add: Debt Service	1,005,850	988,400	\$ 17,450	1.77%
Total County Tax Levy	\$ 15,113,054	\$ 15,050,057	\$ 62,997	0.42%

Operating Levy Rate	\$ 0.0037580	\$ 0.0041820	\$ (0.0004239)	-10.14%
Debt Service Rate	\$ 0.0003251	\$ 0.0003596	\$ (0.0000344)	-9.57%
Libraries	\$ 0.0002192	\$ 0.0002423	\$ (0.0000231)	-9.52%
Veterans Relief	\$ 0.0000017	\$ 0.0000019	\$ (0.0000002)	-11.14%
Town Culvert Aid	\$ 0.0000110	\$ 0.0000087	\$ 0.0000023	25.89%
Countywide EMS	\$ 0.0003882	\$ 0.0004727	\$ (0.0000845)	-17.87%
Health	\$ 0.0001820	\$ 0.0002077	\$ (0.0000257)	-12.36%
State Special Charges Upon County	\$ -	\$ -	\$ -	#DIV/0!

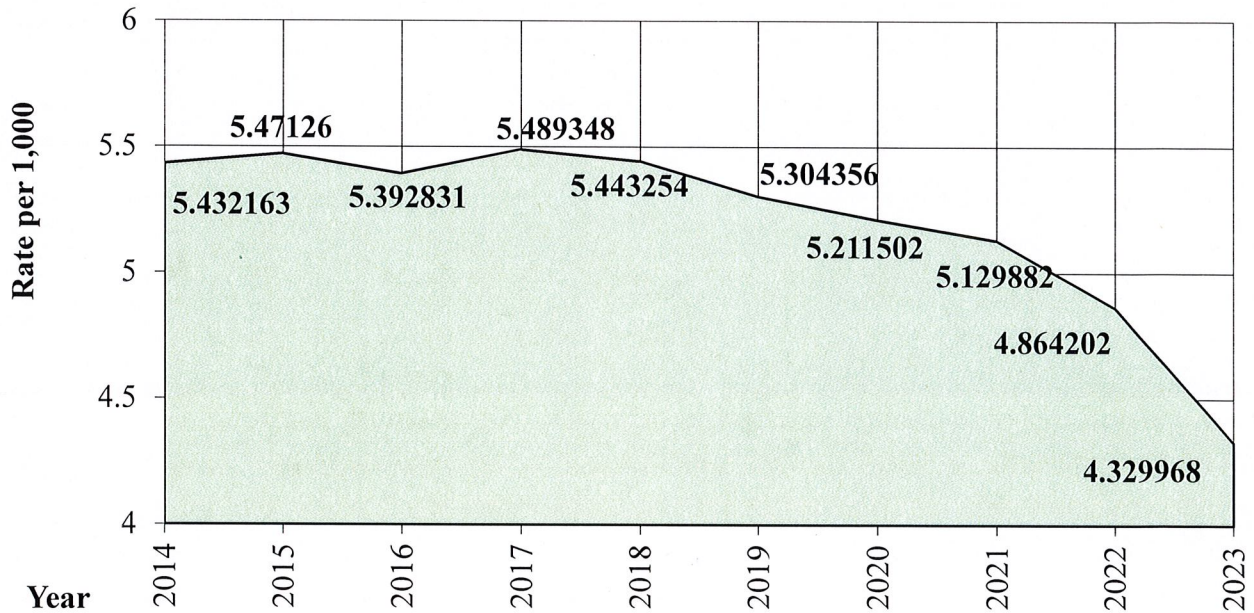
Tax rate per \$1,000 for townships (exclusive of assessment for libraries and debt)	\$ 4.340959	\$ 4.872932	\$ (0.5319726)	-10.92%
Libraries tax rate per \$1,000 value	0.219232	0.242303	\$ (0.0230707)	-9.52%
Total operating tax rate per \$1,000 value for townships	\$ 4.560192	\$ 5.115235	\$ (0.5550432)	-10.85%
Debt service tax rate per \$1,000 value	0.325144	0.359555	\$ (0.0344115)	-9.57%
Total rate per \$1,000 value for townships	\$ 4.885335	\$ 5.474790	\$ (0.5894547)	-10.77%

Operating tax rate per \$1,000 value for cities	\$ 4.329969	\$ 4.864201	\$ (0.5342326)	-10.98%
Debt service tax rate per \$1,000 value	0.325144	0.359555	\$ (0.0344115)	-9.57%
Total tax rate per \$1,000 value for cities	\$ 4.655112	\$ 5.223757	\$ (0.5686441)	-10.89%

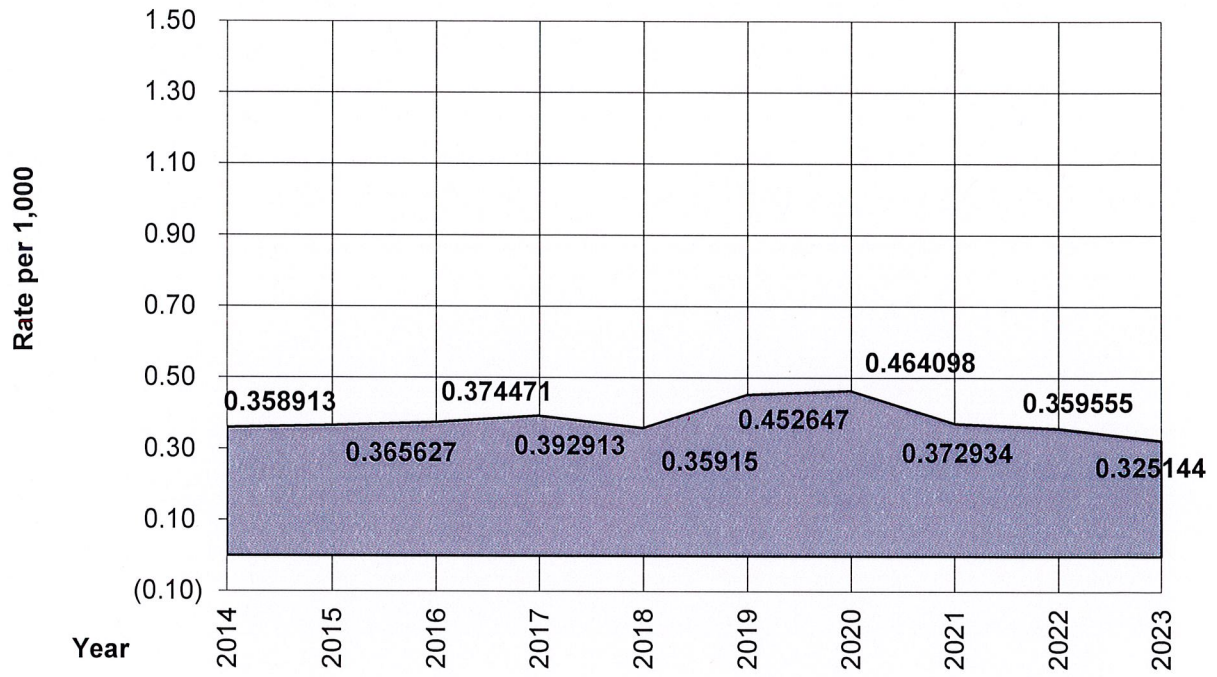
Operational Mill Rate Comparison For Townships 2014-2023



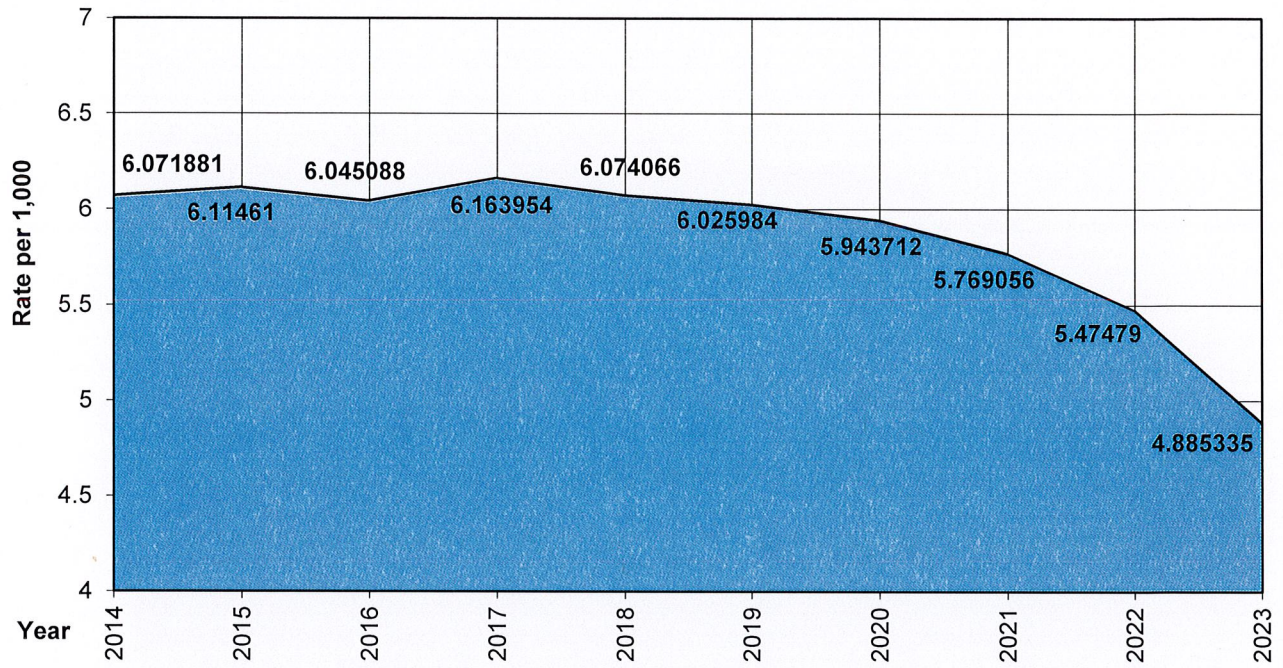
Operational Mill Rate Comparison For Cities 2014-2023



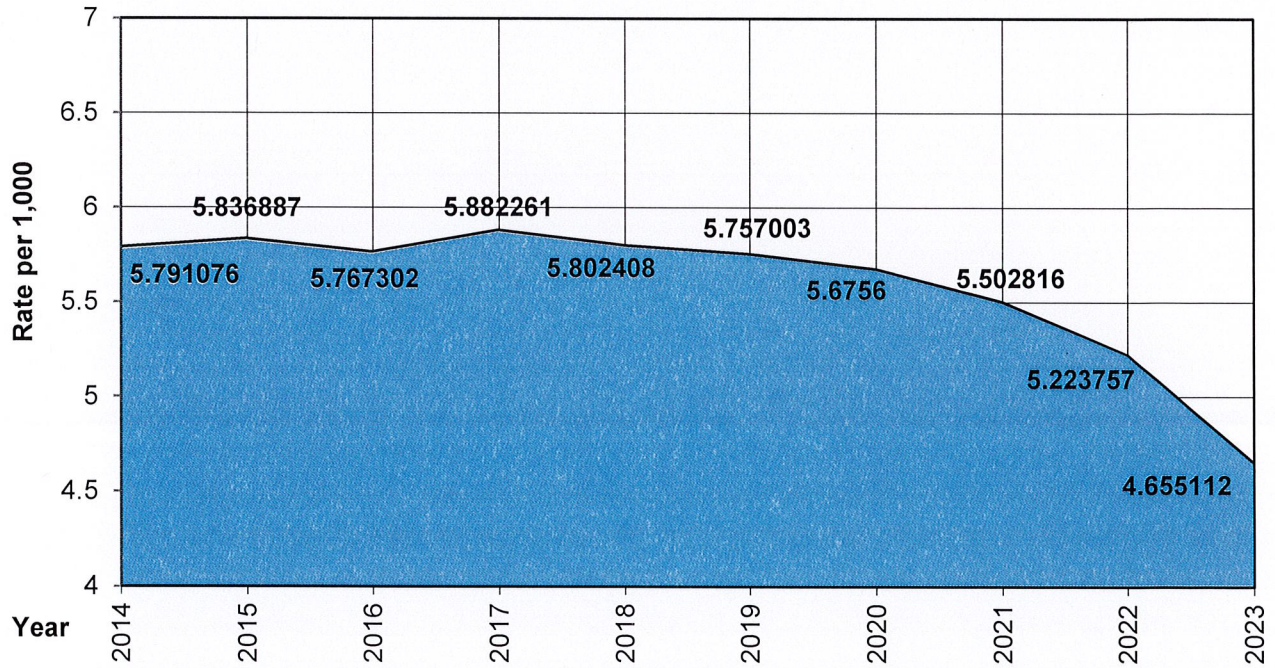
Debt Service Mill Rate for County 2014-2023



Total Mill Rate for Townships 2014-2023



Total Mill Rate for Cities 2014-2023



Lincoln County
Apportionment of County Taxes to Townships and Cities
2022 and 2023 Adopted

Townships	Equalized Value (Exclusive of TID)	% to Total	Culvert Aid	Veterans Relief	Health	Libraries	Countywide EMS	Debt Service	Other County Taxes	Total County Taxes	2022 Apportionment	% Change
Birch	\$ 49,801,100	0.067547202	\$ 718.61	\$ 85.32	\$ 9,064.23	\$ 14,334.25	\$ 19,332.80	\$ 16,192.51	\$ 187,154.85	\$ 246,882.57	\$ 249,696.46	-1.13%
Bradley	\$ 587,804,200	0.797262093	\$ 8,481.73	\$ 1,007.03	\$ 106,985.51	\$ 169,187.67	\$ 228,185.76	\$ 191,120.85	\$ 2,208,995.55	\$ 2,913,964.10	\$ 2,896,310.08	0.61%
Coming	\$ 88,692,900	0.120297689	\$ 1,279.80	\$ 151.95	\$ 16,142.88	\$ 25,528.47	\$ 34,430.61	\$ 28,837.94	\$ 333,312.04	\$ 439,683.69	\$ 468,280.02	-6.11%
Harding	\$ 63,945,300	0.086731540	\$ 922.70	\$ 109.55	\$ 11,638.60	\$ 18,405.37	\$ 24,823.58	\$ 20,791.41	\$ 240,309.41	\$ 317,000.62	\$ 315,960.45	0.33%
Harrison	\$ 226,255,200	0.306878880	\$ 3,264.76	\$ 387.63	\$ 41,180.42	\$ 65,123.03	\$ 87,832.34	\$ 73,565.46	\$ 850,277.57	\$ 1,121,631.21	\$ 1,065,323.67	5.29%
King	\$ 220,432,800	0.298981728	\$ 3,180.75	\$ 377.65	\$ 40,120.69	\$ 63,447.16	\$ 85,572.08	\$ 71,672.34	\$ 828,396.72	\$ 1,092,767.39	\$ 1,069,093.56	2.21%
Merrill	\$ 268,331,200	0.363948223	\$ 3,871.90	\$ 459.76	\$ 48,838.62	\$ 77,233.76	\$ 104,166.25	\$ 87,246.20	\$ 1,008,401.13	\$ 1,330,217.62	\$ 1,307,072.62	1.77%
Pine River	\$ 174,608,800	0.236828824	\$ 2,519.53	\$ 299.15	\$ 31,780.32	\$ 50,257.64	\$ 67,783.19	\$ 56,772.95	\$ 656,187.99	\$ 865,600.77	\$ 868,924.95	-0.38%
Rock Falls	\$ 116,222,800	0.157637582	\$ 1,677.04	\$ 199.12	\$ 21,153.56	\$ 33,452.40	\$ 45,117.73	\$ 37,789.11	\$ 436,770.69	\$ 576,159.65	\$ 554,908.90	3.83%
Russell	\$ 54,646,200	0.074118803	\$ 788.52	\$ 93.62	\$ 9,946.08	\$ 15,728.81	\$ 21,213.67	\$ 17,767.87	\$ 205,362.96	\$ 270,901.53	\$ 274,560.10	-1.33%
Schley	\$ 89,669,300	0.121622019	\$ 1,293.89	\$ 153.62	\$ 16,320.59	\$ 25,809.51	\$ 34,809.65	\$ 29,155.41	\$ 336,981.40	\$ 444,524.07	\$ 448,673.41	-0.92%
Scott	\$ 136,679,500	0.185383814	\$ 1,972.22	\$ 234.16	\$ 24,876.86	\$ 39,340.46	\$ 53,059.02	\$ 44,440.48	\$ 513,647.92	\$ 677,571.12	\$ 683,492.00	-0.87%
Skawanaw	\$ 65,621,000	0.089004359	\$ 946.88	\$ 112.42	\$ 11,943.59	\$ 18,887.69	\$ 25,474.09	\$ 21,336.26	\$ 246,606.77	\$ 325,307.70	\$ 331,159.40	-1.77%
Somo	\$ 24,514,200	0.033249579	\$ 353.73	\$ 42.00	\$ 4,461.80	\$ 7,055.92	\$ 9,516.42	\$ 7,970.64	\$ 92,125.50	\$ 121,526.01	\$ 120,591.69	0.77%
Tomahawk	\$ 91,730,300	0.124417435	\$ 1,323.63	\$ 157.16	\$ 16,695.71	\$ 26,402.73	\$ 35,609.73	\$ 29,825.53	\$ 344,726.74	\$ 454,741.23	\$ 449,957.25	1.06%
Wilson	\$ 97,321,800	0.132001408	\$ 1,404.31	\$ 166.73	\$ 17,713.42	\$ 28,012.13	\$ 37,780.35	\$ 31,643.57	\$ 365,739.85	\$ 482,460.36	\$ 457,883.67	5.37%
Total Towns	\$ 2,356,276,600	3.195911179	\$ 34,000.00	\$ 4,036.87	\$ 428,862.88	\$ 678,207.00	\$ 914,707.27	\$ 766,128.53	\$ 8,854,997.09	\$ 11,680,939.64	\$ 11,561,888.23	1.03%
Cities												
Merrill	\$ 471,343,400	0.639301702	\$ -	\$ 807.52	\$ 85,788.61	\$ -	\$ 182,975.65	\$ 153,254.34	\$ 1,771,330.43	\$ 2,194,156.55	\$ 2,228,590.66	-1.55%
Tomahawk	\$ 265,995,100	0.360698298	\$ -	\$ 455.61	\$ 48,402.51	\$ -	\$ 103,236.08	\$ 86,467.13	\$ 999,396.48	\$ 1,237,957.81	\$ 1,259,578.12	-1.72%
Total Cities	\$ 737,278,500	1.000000000	\$ -	\$ 1,263.13	\$ 134,191.12	\$ -	\$ 286,211.73	\$ 239,721.47	\$ 2,770,726.91	\$ 3,432,114.36	\$ 3,488,168.78	-1.61%
Grand Total	\$ 3,093,555,100	4.195911179	\$ 34,000.00	\$ 5,300.00	\$ 563,054.00	\$ 678,207.00	\$ 1,200,919.00	\$ 1,005,850.00	\$ 11,625,724.00	\$ 15,113,054.00	\$ 15,050,057.01	0.42%

2023 Budget Highlights

During 2022, department heads, oversight committees, and the Finance and Insurance Committee worked to reach the levy increase limit target of increase in net new construction. In October, the Preliminary Budget was presented to the County Board. The tax levy increase reflects the change in net new construction of 1.01 percent.

Comparative data for 2019 through 2023 are as follows:

Proposed Budget	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Total County Budget	\$ 45,710,355	\$ 45,959,653	\$ 47,928,239	\$ 40,508,910	\$ 54,804,507
Percent increase (decrease)	(0.54%)	(4.11%)	18.32%	(26.08%)	4.53%
Operating Tax Levy	\$ 14,107,204	\$ 14,061,534	\$ 13,965,081	\$ 13,557,408	\$ 13,419,369
Percent increase (decrease)	0.32%	0.69%	3.01%	1.03%	0.51%
Levy for Debt Payments	\$ 1,005,850	\$ 988,400	\$ 965,200	\$ 1,148,250	\$ 1,089,875
Percent increase (decrease)	1.77%	2.40%	(15.94%)	5.36%	29.89%
Total Tax Levy	\$ 15,113,045	\$ 15,050,057	\$ 14,931,037	\$ 14,705,658	\$ 14,509,244
Percent Increase (decrease)	0.42%	0.80%	1.53%	1.35%	2.25%
Equalized valuation (TID out)	\$ 3,093,555,100	\$ 2,748,951,800	\$ 2,588,125,000	\$ 2,474,153,700	\$ 2,407,780,100
Percent increase (decrease)	12.54%	6.21%	4.61%	2.76%	3.06%
Shared Revenue	\$ 1,053,000	\$ 1,057,000	\$ 1,054,986	\$ 1,023,000	\$ 1,015,000
Percent increase (decrease)	(0.38%)	0.19%	3.13%	0.79%	0.02%

**2023 budget
Capitol Improvement Projects (CIP)**

	Department	Project	2023	2024	2025	2026	2027	2028	Total
EXPENDITURES									
B	Coroner	Morgue	60,000						60,000
B	Maintenance	Jail A/C Unit	60,000						60,000
B	Maintenance	Jail HAVAC	112,500						112,500
E	Maintenance	Service Center HAVAC		187,000					187,000
B	Maintenance	Service Center Boiler Replacement		160,000					160,000
I	Maintenance	County Parking Lot		80,000					80,000
B	Maintenance	Service Center Roof			180,000				180,000
B	Maintenance	Jail A/C Unit			70,000				70,000
E	Maintenance	Jail A/C Unit				75,000			75,000
I	Maintenance	Parking Lot Maintenance				60,000			60,000
B	Maintenance	Service Center A/C Unit					70,000		70,000
B	Maintenance	Jail roof Replacement					260,000		260,000
E	Information Technology	Wirless Network hardware		60,000					60,000
E	Information Technology	Video Arraignment & Conferencing			100,000				100,000
E	Information Technology	Datacenter Battery Backup				75,000			75,000
E	Information Technology	Datacenter Air Conditioning				50,000			50,000
E	Information Technology	Backup & Disaster Recovery System					75,000		75,000
E	Forestry	Loader #14					80,000		80,000
E	Forestry	Platform truck # 6			80,000				80,000
E	Forestry	Loader #14					80,000		80,000
I	Landfill	Landfill Construction		275,000	680,000				955,000
	Debt Service	Debt Payments	1,005,850	1,027,550	1,048,450	1,068,550	1,092,800		5,243,200
	County Board	Family Care	289,849	289,849	289,849	289,849	289,849		1,449,245
I	County Roads	Pulverize and Repave Roads	1,231,961	250,000	250,000	250,000			1,981,961
B	Highway	Building Project						18,000,000	18,000,000
E	Highway Equipment	Highway Equipment	530,000	500,000	470,000	400,000	700,000		2,600,000
		Total CIP Expenditures	3,290,160	2,829,399	3,168,299	2,268,399	2,647,649	18,000,000	32,203,906

FUNDING SOURCES		2023	2024	2025	2026	2027	2028	Total
	Designated for CIP							
Coroner	Morgue	60,000						60,000
Maintenance	Jail A/C Unit	60,000						60,000
Maintenance	Jail HAVAC	112,500						112,500
Maintenance	Service Center HAVAC		187,000					187,000
Maintenance	Service Center Boiler Replacement		160,000					160,000
Maintenance	County Parking Lot		80,000					80,000
Maintenance	Service Center Roof			180,000				180,000
Maintenance	Jail A/C Unit			70,000				70,000
Maintenance	Jail A/C Unit				75,000			75,000
Maintenance	Parking Lot Maintenance				60,000			60,000
Maintenance	Service Center A/C Unit					70,000		70,000
Maintenance	Jail roof Replacement					260,000		260,000
Information Technology	Wirless Network hardware		60,000					60,000
Information Technology	Video Arraignment & Conferencing			100,000				100,000
Information Technology	Datacenter Battery Backup				75,000			75,000
Information Technology	Datacenter Air Conditioning				50,000			50,000
Information Technology	Backup & Disaster Recovery System					75,000		75,000
County Roads	Pulverize and Repave Roads	250,000	250,000	250,000	250,000			1,000,000
County Board	Family Care	289,849	289,849	289,849	289,849	289,849		1,449,245
	Total Designated for CIP	772,349	1,026,849	889,849	799,849	694,849		4,183,745
	Tax Levy							
County Roads	Pulverize and Repave Roads	981,961						981,961
Debt Service	Debt Payments	1,005,850	1,027,550	1,048,450	1,068,550	1,092,800		5,243,200
	Total tax Levy	1,987,811	1,027,550	1,048,450	1,068,550	1,092,800		6,225,161
	Designated Department Funds							
Highway	Highway Equipment	530,000	500,000	470,000	400,000	700,000		2,600,000
Forestry	Equipment			80,000		160,000		240,000
Landfill	Construction of Phase 4 Mod 1B		275,000	680,000				955,000
	Total Designated Department Funds	530,000	775,000	1,230,000	400,000	860,000		3,795,000
	Other Funds							
	Debt						18,000,000	18,000,000
	Total Other Funds	-	-	-	-	-	18,000,000	18,000,000
	Total Funding Sources	3,290,160	2,829,399	3,168,299	2,268,399	2,647,649	18,000,000	32,203,906

**2023 Budget
Capital Outlay**

Expenditures						
Department	Project	2023	2024	2025	2026	2027
Land Info/Cons	Surveyor vehicle replacement					
Land Info/Cons	Land Conservation vehicle replacement					
Maintenance	Courthouse Clock Restoration	45,000				
Maintenance	Courthouse North Door	15,000				
Maintenance	Courthouse South Door		12,000			
Maintenance	John Deere 1435 Mower Replacement			45,000		
Information Tech	Point to Point Wireless (Courthouse-Landfill)	40,000				
Information Tech	Core Data Center Fiber optic Switches			30,000		
Social Services	Vehicle					
Forestry	Back Hoe #80				12,000	
Forestry	Pickup Truck #2		40,000			
Forestry	1/2 ton 4x4 #8			40,000		
Forestry	1/2 ton 4x4 #9					30,000
Forestry	1/2 ton 4x4 #7					45,000
Forestry	Vehicle Radios				7,500	
Forestry	Snowmobile #105	10,000				
Forestry	Snowmobile #106					12,000
Forestry	ATV 4x4 #112	7,000				
Forestry	Above Ground Gas Tank			15,000		
Forestry	Above Ground Diesel Tank			15,000		
Highway	SUV			35,000		
Highway	3/4 Ton Pickup				40,000	
Highway	One ton Pickup				45,000	
Sheriff	Vehicles	205,000				
	Total for Outlay (Projects less than \$50,000)	322,000	52,000	180,000	104,500	87,000

Funding Sources

CIP		2023	2024	2025	2026	2027
IT	Cabling Upgrade					
Maintenance	Replece work Truck					
Maintenance	Parking Lot Miantenance					
Maintenance	Courthouse Clock Restoration	45,000				
Maintenance	Courthouse North Door	15,000				
Maintenance	Courthouse South Door		12,000			
Maintenance	John Deere 1435 Mower Replacement			45,000		
Information Tech	Point to Point Wireless (Courthouse-Landfill)	40,000				
Information Tech	Core Data Center Fiber optic Switches			30,000		
Social Services	Vehicle					
Sheriff	Vehicles	205,000				
	Total CIP	305,000	12,000	75,000	-	-
Sheriff	4 or 5 patrol vehicles per year					
	Total Tax Levy	-	-	-		
Forestry	Equipment	17,000	40,000	70,000	19,500	87,000
Highway	Equipment			35,000	85,000	
	Total Departmental Funds	17,000	40,000	105,000	104,500	87,000
	Total Funding Sources	322,000	52,000	180,000	104,500	87,000

Lincoln County 2023 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)
				500,000.00	Transfer to Social Services Operations
10	10	County Board		289,849.00	Family Care (CIP)
10	25	Information Technology		40,000.00	IT CIP Project
10	26	Maintenance		232,500.00	CIP Projects (CIP)
10	27	Veterans Services			Fuel Assistance
10	30	Clerk of Courts	10,000.00		Interpreter Fees
10	32	Family Court Comm.	10,000.00		Mediation Fees
10	50	Sheriff's Office		205,000.00	Vehicle Outlay
10	51	Coroner		60,000.00	Morgue (CIP)
		Subtotals	\$ 20,000.00	\$ 1,577,349.00	
		Total funds applied in general fund		\$ 1,597,349.00	