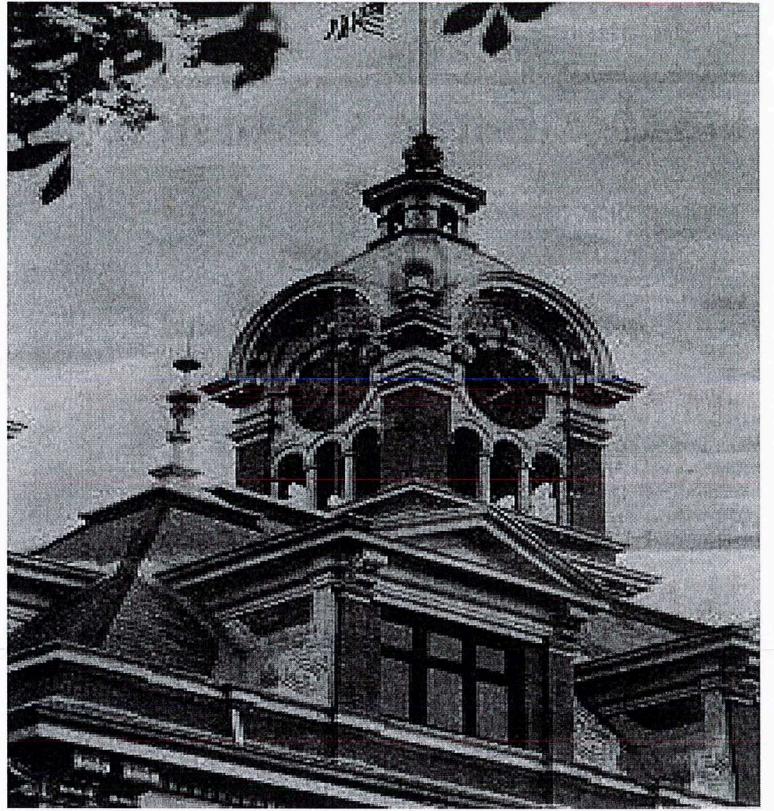


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COUNTY

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Report

**LINCOLN COUNTY
2024 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	Wendorf			
6	Ashbeck			
7	Rusch			
8	Thiel			
9	Friske			
10	Boyd			
11	Detert			
12	DePasse			
13				
14	Hafeman			
15	Lemke			
16	Miller			
17	Meunier			
18	Wickham			
19	Allen			
20	Cummings			
21	Simon			
22	Hartwig			
Totals				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

Title: Approving the 2024 Budget and Providing for Tax Levy

WHEREAS, the Lincoln County Finance and Insurance Committee, after careful review, does hereby present the 2024 budget recommended for adoption;

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the 2024 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	\$ 564,817.00
Veterans Relief	5,300.00
Libraries	691,515.00
EMS Service	1,505,366.00
Debt Service	1,027,550.00
Town Culvert Aid	111,000.00
Other County Taxes	<u>11,753,218.00</u>
TOTAL COUNTY TAXES	<u>\$15,658,766.00</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 14nd day of November, 2023.

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

Date Passed:

Drafted by: Samantha Fenske, Finance Director

STATE OF WISCONSIN)
) SS:
 COUNTY OF LINCOLN)

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

 Christopher J. Marlowe
 County Clerk

LINCOLN COUNTY, WISCONSIN
2024 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 2024 will be held in the County Board Room #257 of the Lincoln County Service Center, Merrill, WI. The hearing is set for Tuesday, November 14, 2023 at 9:00 a.m., for the benefit of the Lincoln County taxpayers. The following is a summary of the proposed 2024 budget. The detailed report is available for inspection at the office of the Lincoln County Clerk.

BY ORDER OF THE COMMITTEE ON FINANCE, SAMANTHA FENSKÉ, FINANCE DIRECTOR

GENERAL FUND	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Budget Amount	2023/2024 % of Change
Revenues					
Tax Levy	\$ 9,323,250	\$ 8,845,221	\$ 8,845,221	\$ 8,949,575	1.18%
Other Taxes	3,640,282	3,742,678	1,256,511	3,713,678	-0.77%
Intergovernmental	2,368,475	2,181,112	510,464	2,881,930	32.13%
Licenses and permits	203,862	128,500	94,660	155,000	20.62%
Fines, Forfeits and penalties	147,696	135,568	54,659	135,831	0.19%
Intergovernmental Charges for Services	174,192	191,938	36,371	192,400	0.24%
Public charges for services	1,520,009	1,944,890	847,335	1,901,237	-2.24%
Miscellaneous	585,357	466,200	411,983	561,027	20.34%
Undesignated Funds Applied	-	-	-	-	0.00%
Total Revenues	\$ 17,963,123	\$ 17,636,107	\$ 12,057,204	\$ 18,490,678	4.85%
Fund Balance Applied					
Other Financing Sources	1,467,372	2,325,341	15,878	934,505	-59.81%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 19,430,495	\$ 20,237,493	\$ 12,073,082	\$ 19,689,679	-2.71%
Expenditures					
General Government	\$ 6,552,165	\$ 6,331,160	\$ 3,725,014	\$ 6,438,717	1.70%
Public Safety	8,146,041	8,179,902	3,794,247	8,371,928	2.35%
Public Works	-	-	-	-	-
Health and Human Services	2,073,787	2,123,673	1,183,324	2,152,834	1.37%
Culture and recreation	940,074	737,316	357,294	740,692	0.46%
Conservation and development	615,643	655,868	255,037	677,808	3.35%
Capital Outlay	41,946	552,880	332,548	287,700	-47.96%
Capital Improvement Plan	507,337	506,694	50,633	370,000	0.00%
Contingency Fund	-	400,000	-	400,000	0.00%
Total Expenditures	\$ 18,876,993	\$ 19,487,493	\$ 9,698,097	\$ 19,439,679	-0.25%
Other Financing Uses	649,227	750,000	-	250,000	-66.67%
Total Expenditures & Other Financing Uses	\$ 19,526,220	\$ 20,237,493	\$ 9,698,097	\$ 19,689,679	-2.71%

SUPPLEMENTAL DATA			
Total Taxes Levied			
Actual	Proposed		%
2023	2024	Increase	
\$ 15,113,054	\$ 15,658,766		3.61%
Equalized Valuation			
2023	2024	Increase	
\$ 3,093,555,100	\$ 3,523,732,700		13.91%
Tax Rate for Townships (Per 1,000 Value)			
Actual	Proposed		
2022	2023	Decrease	
4.885335	4.443801		-9.04%

	General Fund		Debt Service		Special Revenue		Enterprise		Internal Service		Total
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	
ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED											
Estimated Fund Balance/Net Assets - 1/1/2024	\$ 10,926,213	\$ 10,926,213	\$ 2,485,859	\$ 2,485,859	\$ 74,260	\$ 74,260	\$ 6,197,617	\$ 6,197,617	\$ 7,012,339	\$ 7,012,339	\$ 26,696,288
2024 Budgeted Revenues & Other Financing Sources	\$ 9,805,599	\$ 9,805,599	\$ 5,918,648	\$ 5,918,648	\$ 631,740	\$ 631,740	\$ 3,299,591	\$ 3,299,591	\$ 10,558,809	\$ 10,558,809	\$ 30,214,387
2024 Tax Levy	\$ 8,949,575	\$ 8,949,575	\$ 5,681,641	\$ 5,681,641	\$ 1,027,550	\$ 1,027,550	\$ -	\$ -	\$ -	\$ -	\$ 15,658,766
2024 Budgeted Expenditures and other uses	\$ (19,689,679)	\$ (19,689,679)	\$ (13,030,541)	\$ (13,030,541)	\$ (1,659,290)	\$ (1,659,290)	\$ (3,718,572)	\$ (3,718,572)	\$ (10,558,809)	\$ (10,558,809)	\$ (48,656,891)
Excess Revenues/(Expenditures) & Other Financing Uses	\$ (934,505)	\$ (934,505)	\$ (1,430,252)	\$ (1,430,252)	\$ -	\$ -	\$ (418,981)	\$ (418,981)	\$ -	\$ -	\$ (2,783,738)
Estimated Fund Balance/Net Assets-12/31/2024	\$ 9,991,708	\$ 9,991,708	\$ 1,055,607	\$ 1,055,607	\$ 74,260	\$ 74,260	\$ 5,778,636	\$ 5,778,636	\$ 7,012,339	\$ 7,012,339	\$ 23,912,550

**Lincoln County
Consolidated County Tax Levy
2023-2024
Comparison**

Department	2019 Proposed Levy	2020 Proposed Levy	2021 Proposed Levy	2022 Proposed Levy	2023 Proposed Levy	2024 Proposed Levy	% Increase (-)Decrease) 2023/2024	\$ Increase (-)Decrease) 2023/2024
General Fund:								
County Board	\$ 1,594,373	\$ 2,032,479	\$ 2,173,010	\$ 2,177,608	\$ 2,134,710	\$ 2,452,835	14.90%	318,125
Administration	276,495	285,608	222,045	211,792	234,585	234,871	0.12%	286
Corporation Counsel	194,476	198,401	206,459	188,559	194,595	200,269	2.92%	5,674
Finance Department	466,289	466,549	496,661	505,257	535,011	539,884	0.91%	4,873
County Clerk	170,471	185,351	175,077	187,892	176,545	209,468	18.65%	32,923
Treasurer	159,666	163,693	179,717	192,930	178,550	187,911	5.24%	9,361
Computer Services	737,220	752,632	782,922	757,102	767,776	759,183	-1.12%	(8,593)
Maintenance	768,128	1,104,886	1,247,150	1,336,308	1,408,383	1,459,481	3.63%	51,098
Veterans Service	161,413	166,395	177,925	185,253	162,946	173,344	6.38%	10,398
Clerk of Courts	278,905	242,219	242,295	226,528	265,610	275,744	3.82%	10,134
Circuit Court	219,581	256,576	274,985	274,080	266,388	268,847	0.92%	2,459
Family Court Commissioner	22,600	22,600	29,560	29,560	30,100	28,839	-4.19%	(1,261)
District Attorney	195,149	198,483	208,936	216,195	240,194	281,239	17.09%	41,045
Victim Witness	38,269	38,788	40,244	43,529	49,264	49,718	0.92%	454
Land Services	761,029	776,960	710,594	680,121	728,675	717,568	-1.52%	(11,107)
Register of Deeds	18,491	12,755	12,380	10,906	14,296	0	-100.00%	(14,296)
U.W. Extension	166,187	165,843	166,692	172,684	45,000	45,000	0.00%	-
Sheriff	6,264,975	6,226,307	6,566,718	6,783,842	6,594,872	6,256,614	-5.13%	(338,258)
Coroner	44,986	48,934	54,392	57,714	58,390	61,487	5.30%	3,097
Emergency Management	29,100	21,630	18,665	26,831	18,506	36,632	97.95%	18,126
Child Support	29,404	29,518	29,518	29,518	29,518	31,202	5.70%	-
Non-Departmental Expenses	1,079,714	838,148	791,714	832,814	1,331,514	843,560	-36.65%	(487,954)
Non-Departmental Revenues	(5,204,576)	(5,294,183)	(5,625,434)	(5,803,773)	(6,620,207)	(6,164,121)	-6.89%	456,086
Total General Fund	8,472,345	8,940,572	9,182,225	9,323,250	8,845,221	8,949,575	1.18%	104,354
County Roads Fund	2,112,076	2,186,753	2,186,753	2,180,427	2,720,753	2,851,488	4.81%	130,735
Jail Assessment Fund	-	-	-	-	-	-	-	-
Emergency Medical	1,000,323	1,023,779	1,317,477	1,299,306	1,200,919	1,505,366	25.35%	304,447
Health Department (Nursing)	550,016	539,318	580,524	570,866	563,054	564,817	0.31%	1,763
Social Services	843,794	866,230	698,102	687,685	777,257	759,970	-2.22%	(17,287)
Debt Service Funds	1,089,875	1,148,250	965,200	988,400	1,005,850	1,027,550	2.16%	21,700
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	14,509,244	14,704,902	14,930,281	15,049,934	15,113,054	15,658,766	3.61%	545,712

**LINCOLN COUNTY
2024 PROPOSED BUDGET SUMMARY
ALL FUNDS**

Grand Total

Account Description	2022 Budget Amount	2023 Budget Amount	2024 Budget Amount
Revenues			
Tax Levy	\$ 15,049,934	\$ 15,113,054	\$ 15,658,766
Other Taxes	3,918,678	3,742,678	3,713,678
Intergovernmental Revenue	6,383,822	6,257,848	7,268,925
Licenses and permits	156,850	158,000	189,000
Fines, Forfeits and penalties	171,638	170,568	160,831
Public charges for services	6,549,254	6,367,184	6,577,181
Intergovernmental Charges for Services	9,495,131	10,249,759	11,083,949
Miscellaneous	806,600	606,250	706,327
Total Revenues	\$ 42,531,907	\$ 42,665,341	\$ 45,358,657
Fund Balance Applied	2,901,701	2,018,969	2,783,738
Other Financing Sources	526,045	1,026,045	514,496
Total Revenues/Fund Bal Appld/Other Src	\$ 45,959,653	\$ 45,710,355	\$ 48,656,891
Expenditures			
General Government	\$ 6,603,548	\$ 6,250,391	\$ 6,438,717
Public Safety	10,630,801	10,322,139	10,652,719
Public Works	16,450,943	15,829,561	18,297,139
Health and Human Services	6,166,034	6,854,110	6,617,169
Culture and recreation	886,239	727,384	740,692
Conservation and development	2,136,343	2,090,365	2,162,401
Capital Outlay	225,000	300,000	312,700
Capital Improvement Plan	315,000	272,500	861,568
Debt Service	1,619,700	1,637,860	1,659,290
Contingency Fund	400,000	400,000	400,000
Total Expenditures	\$ 45,433,608	\$ 44,684,310	\$ 48,142,395
Other Financing Uses	526,045	1,026,045	514,496
Total Expenditures/Principal Repayment	\$ 45,959,653	\$ 45,710,355	\$ 48,656,891

Lincoln County
General Fund Departments
2024 Proposed Budget Summary

General Fund Totals

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 9,323,250	\$ 8,845,221	\$ 8,845,221	\$ 8,949,575	1.18%
Other Taxes	3,640,282	3,742,678	1,256,511	3,713,678	-0.77%
Intergovernmental Revenues	2,368,475	2,181,112	510,464	2,881,930	32.13%
Licenses and permits	203,862	128,500	94,660	155,000	20.62%
Fines, Forfeits and penalties	147,696	135,568	54,659	135,831	0.19%
Intergovernmental Charges for Services	174,192	191,938	36,371	192,400	0.24%
Public charges for services	1,520,009	1,944,890	847,335	1,901,237	-2.24%
Miscellaneous	585,357	466,200	411,983	561,027	20.34%
Total Revenues	17,963,123	17,636,107	12,057,204	18,490,678	4.85%
Fund Balance Applied	-	2,325,341	15,878	934,505	-59.81%
Other Financing Sources	1,467,372	276,045	-	264,496	-4.18%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 19,430,495	\$ 20,237,493	\$ 12,073,082	\$ 19,689,679	-2.71%
Expenditures					
General Government					
Legislative	\$ 88,872	\$ 100,629	\$ 49,260	\$ 97,596	-3.01%
Judicial	1,274,340	1,382,450	641,807	1,451,596	5.00%
Legal	191,318	203,595	95,889	209,269	2.79%
General Administration	1,436,072	1,303,781	722,870	1,335,822	2.46%
Financial Administration	722,994	721,191	372,038	735,425	1.97%
General Buildings and Plant	1,524,006	1,573,527	807,177	1,614,281	2.59%
Property Records and Control	1,158,644	899,687	357,065	838,382	-6.81%
Other Government	155,919	146,300	678,908	156,346	6.87%
Public Safety	8,146,041	8,179,902	3,794,247	8,371,928	2.35%
Health and Human Services	2,073,787	2,123,673	1,183,324	2,152,834	1.37%
Culture and recreation	940,074	737,316	357,294	740,692	0.46%
Conservation and development	615,643	655,868	255,037	677,808	3.35%
Capital Outlay	41,946	552,880	332,548	287,700	-47.96%
Capital Improvement Plan	507,337	506,694	50,633	370,000	-26.98%
Contingency Fund	-	400,000	-	400,000	0.00%
Total Expenditures	18,876,993	19,487,493	9,698,097	19,439,679	-0.25%
Other Financing Uses	649,227	750,000	-	250,000	-66.67%
Total Expenditures & Other Finance Uses	\$ 19,526,220	\$ 20,237,493	\$ 9,698,097	\$ 19,689,679	-2.71%

Lincoln County
General Fund Departments
2024 Proposed Budget Summary

00 Non-Departmental - Samantha Fenske

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$(5,039,077)	\$(5,288,693)	\$(5,288,693)	\$(5,320,561)	0.60%
Other Taxes	3,515,431	3,669,678	1,218,877	3,636,678	-0.90%
Intergovernmental Revenues	1,174,677	1,255,129	-	1,274,216	1.52%
Public charges for services	422,814	515,000	297,946	470,000	-8.74%
Miscellaneous	373,647	230,400	354,920	333,227	44.63%
Total Revenues	447,492	381,514	(3,416,950)	393,560	3.16%
Fund Balance Applied	-	750,000	-	250,000	-66.67%
Total Other Financing Sources	1,391,388	200,000	-	200,000	0.00%
Total Non-Departmental Revenue	\$ 1,838,880	\$ 1,331,514	\$(3,416,950)	\$ 843,560	-36.65%
Expenditures					
General Government					
General Administration	\$ 154,219	\$ 26,400	\$ 7,935	\$ 28,400	7.58%
Financial	19,094	7,500	(1,412)	7,500	0.00%
Other government	155,919	146,300	678,908	156,346	6.87%
Health and Human Services	1,320	1,314	1,320	1,314	0.00%
Contingency Fund	-	400,000	-	400,000	0.00%
Total Expenditures	330,552	581,514	686,751	593,560	2.07%
Other Financing Uses					
Transfer out	649,227	750,000	-	250,000	-66.67%
Total Expend & Other Finance Uses	\$ 979,779	\$ 1,331,514	\$ 686,751	\$ 843,560	-36.65%

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County Board

On April 18, 2023 the Lincoln County Board of Supervisors approved Resolution 2023-04-29 adopting the following Vision Statement and Branding.

Vision Statement:

The Lincoln County Board will preserve our unique characteristics and resources that make Lincoln County an exceptional place to live, work, and play; we will work together, holding ourselves and each other accountable, to weave the fabric of community and provide opportunity to our citizens.

Branding:

Lincoln County – Where the Northwoods Start and the Adventure Begins

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 elects their Chairperson at the County Board Organizational Meeting which is held in April of even numbered years. The County Board Chair presides over the meetings of the Board of Supervisors. 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
 - Aging and Disability Resource Center of Central Wisconsin
 - North Central Health Care Center
 - Humane Society
 - North Central Community Action Programs.
 - Lincoln County Economic Development Corporation

**Lincoln County
General Fund Departments
2024 Proposed Budget Summary**

10 County Board - Chris Marlowe

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$2,177,608	\$2,134,710	\$2,134,710	\$2,452,835	14.90%
Intergovernmental Revenue	50,000	-	-	-	-
Total Revenues	\$2,227,608	\$2,134,710	\$2,134,710	\$2,452,835	14.90%
Fund Balance Applied					
	-	289,849	-	-	0.00%
Total Revenues & Fund Bal Appl	\$2,227,608	\$2,424,559	\$2,134,710	\$2,452,835	1.17%
Expenditures					
Payroll	\$ 48,745	\$ 57,788	\$ 20,952	\$ 54,364	-5.93%
General Government-Legislative	40,127	42,841	28,307	43,232	0.91%
Health & Human Services	1,633,546	1,633,546	961,698	1,651,547	1.10%
Culture, Recreation & Education	670,256	682,384	355,494	695,692	1.95%
Conservation & development	53,000	8,000	8,000	8,000	0.00%
Total Expenditures	\$2,445,674	\$2,424,559	\$1,374,451	\$2,452,835	1.17%

Administration & Human Resources

Mission Statement

The mission of the Administration 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 & Training**– Recruit and select the best possible candidates for positions in Lincoln County. Provide orientation training. Provide opportunities for professional development and training for department heads.
- **County Safety Program** – Train all employees in safety.

Goals for 2024

- Build appropriate training and development for organizational leaders.
- Implement an Employee Handbook and monitor impact to changes.
- Establish a marketing plan for the county for 2024 and 2025.
- Provide oversight to ARPA funding and ensure funds are dedicated by the end of year.
- Work with Department Heads to update ordinances

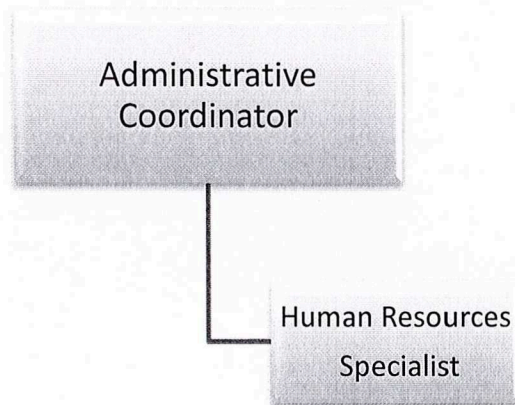
Performance Indicators

- Department Head Training has been completed and county leaders improve understanding of roles, increase competencies in management and culture development, and feel part of a collaborative team.
- Have a clear and direct reference for employees to understand the general policies of the organization.
- Marketing plan provides measures for effectiveness and results can be shared.

Employment

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

Organization Chart



Lincoln County
General Fund Departments
2024 Proposed Budget Summary

20 Administration Department -Renee Krueger

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 242,419	\$ 234,585	\$ 234,585	\$ 234,871	0.12%
Public Charges for Services	-	-	-	-	-
Total Revenues	\$ 242,419	\$ 234,585	\$ 234,585	\$ 234,871	0.12%
Expenditures					
Payroll	\$ 211,844	\$ 205,835	\$ 83,812	\$ 212,671	3.32%
General Government-Gen Admin	30,574	28,750	3,086	22,200	-22.78%
Total Expenditures	\$ 242,418	\$ 234,585	\$ 86,898	\$ 234,871	0.12%

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 and 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.

2024 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.
Work with departments to update Lincoln County ordinances as 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
2024 Proposed Budget Summary**

21 Corporation Counsel - Karry Johnson

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 188,559	\$ 194,595	\$ 194,595	\$ 200,269	2.92%
Intergovernmental Revenues	15,559	9,000	4,144	9,000	0%
Total Revenues	\$ 204,118	\$ 203,595	\$ 198,739	\$ 209,269	2.79%
Expenditures					
Payroll-General	\$ 134,912	\$ 141,445	\$ 68,004	\$ 147,119	4.01%
General Government-Legal	56,406	62,150	27,885	62,150	0.00%
Total Expenditures	\$ 191,318	\$ 203,595	\$ 95,889	\$ 209,269	2.79%

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 \$15.6 million and a total County-wide budget of approximately \$48.6 million for 2024.

Goals for 2024

- 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

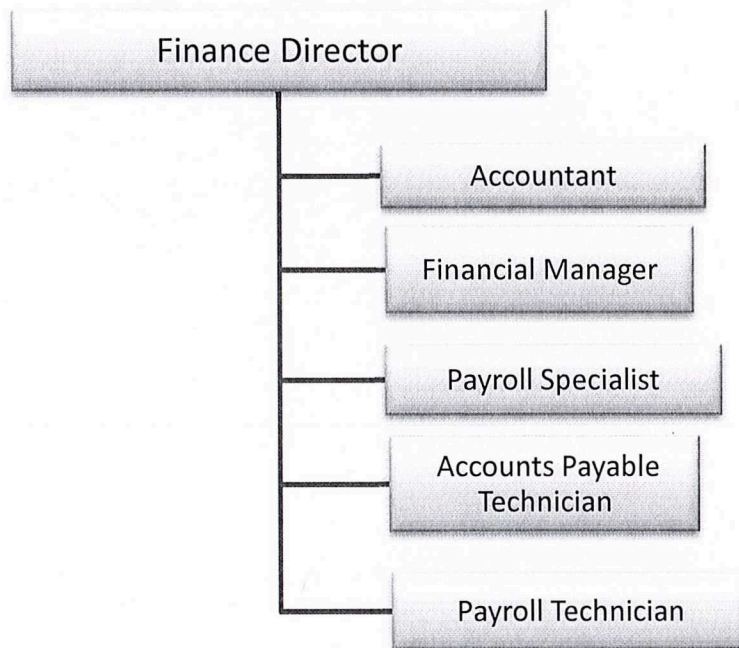
- Availability of timely and accurate accounting and financial reports.
- Process payroll on a timely basis.
- Issuance of vendor checks on a timely basis.
- Minimal number of year-end audit entries.

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	0.5		0.5	1
Totals	0.75	4	4.75	6

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

Organization Chart



Lincoln County
General Fund Departments
2024 Proposed Budget Summary

22 Finance - Samantha Fenske

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 539,101	\$ 535,011	\$ 535,011	\$ 539,884	0.91%
Public Charges for Services	15	100	-	100	0.00%
Total Revenues	\$ 539,116	\$ 535,111	\$ 535,011	\$ 539,984	0.91%
Expenditures					
Payroll	\$ 507,000	\$ 503,311	\$ 230,408	\$ 488,479	-2.95%
General Government-Financial Admin	32,349	31,800	60,019	51,505	61.97%
Total Expenditures	\$ 539,349	\$ 535,111	\$ 290,427	\$ 539,984	0.91%

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.

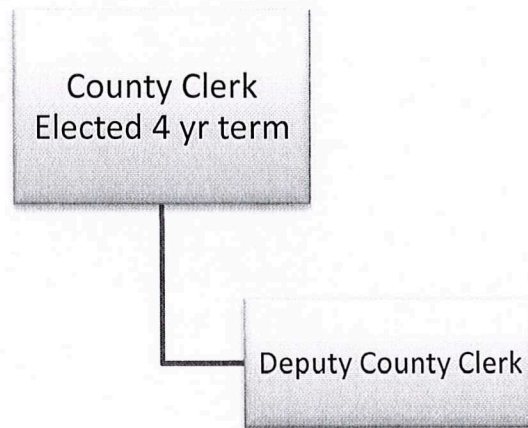
Performance Indicators

Marriage Licenses Issued	140
Insurance Claims	18
Municipal WisVote Reliers	13
Notice to Cut Timber	130
Postage Meter Usage	65,000

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
2024 Proposed Budget Summary**

23 County Clerk - Chris Marlowe

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 191,539	\$ 176,545	\$ 176,545	\$ 209,468	18.65%
Intergovernmental revenues	-	-	-	-	-
Licenses and permits	7,085	7,250	2,905	6,750	-6.90%
Intergovernmental charges	27,951	24,000	-	29,000	20.83%
Public charges for services	109	1,000	82	500	-50%
Total Revenues	\$ 226,684	\$ 208,795	\$ 179,532	\$ 245,718	17.68%
Fund Balance Applied					
	-	-	-	16,000	-
Total Revenues & Fund Bal App	\$ 226,684	\$ 208,795	\$ 179,532	\$ 261,718	25.35%
Expenditures					
Payroll	\$ 157,152	\$ 163,545	\$ 95,001	\$ 176,768	8.09%
General Government-General Admin	72,233	45,250	37,170	68,950	52.38%
Capital Outlay	-	-	-	16,000	-
Total Expenditures	\$ 229,385	\$ 208,795	\$ 132,171	\$ 261,718	25.35%

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 municipalities 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
- 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

2024 Goals

The goals of the County Treasurer's Office for the year of 2024 include serving the public in an efficient and courteous manner, working cooperatively with all departments for the good of the county, and working to achieve the best interest rate on investments which affects all Lincoln County Taxpayers.

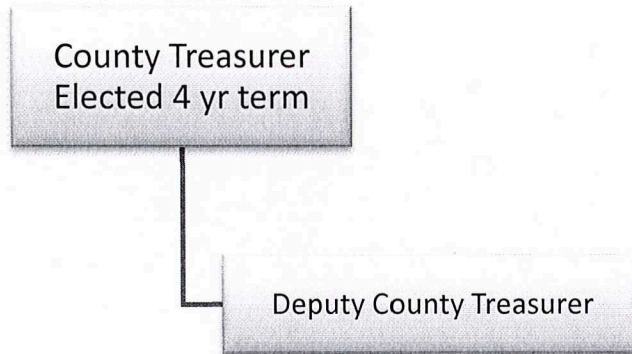
Performance Indicators

<u>Tax year</u>	<u>2021</u>	<u>2022</u>
General Receipts (from departments)	4396	4339
Tax Receipts – 40,000 to 45,000 per year		
Interest received on investments	\$ 10,125	\$ 162,423
Interest & penalty collected on delinquent taxes	\$ 374,466	\$ 268,342
Postponed taxes	\$ 6,607,590	\$ 5,530,272
Delinquent taxes end of year	\$ 1,009,349	\$ 687,053

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
 2024 Proposed Budget Summary

24 Treasurer - Robbin Gigl

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 192,930	\$ 178,550	\$ 178,550	\$ 187,911	5.24%
Intergovernmental Revenue	-	-	-	-	-
Public Charges for Services	130	30	72	30	0.00%
Total Revenues	\$ 193,060	\$ 178,580	\$ 178,622	\$ 187,941	5.24%
Expenditures					
Payroll	\$ 159,657	\$ 167,555	\$ 80,461	\$ 176,916	5.59%
General Government-Financial Admin	4,894	11,025	2,562	11,025	0.00%
Total Expenditures	\$ 164,551	\$ 178,580	\$ 83,023	\$ 187,941	5.24%

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.

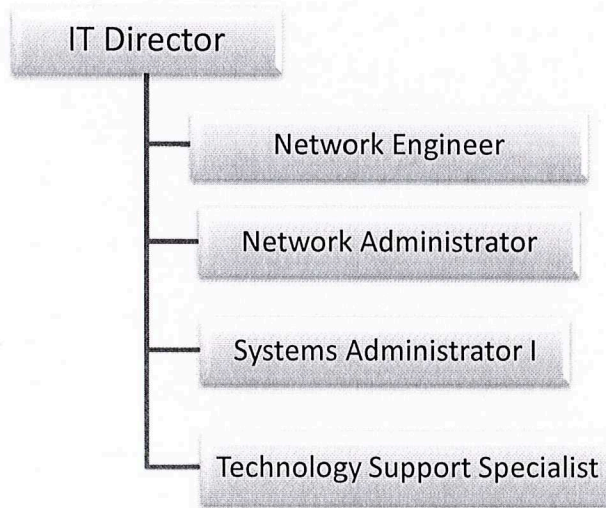
Performance Indicators

- 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
Network Engineer		1	1	1
Network Administrator		1	1	1
Systems Administrator I		1	1	1
Technology Support Specialist		1	1	1
Totals		5	5	5

Organization Chart



Lincoln County
General Fund Departments
2024 Proposed Budget Summary

25 Information Technology - Travis Spoehr

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 757,102	\$ 767,776	\$ 767,776	\$ 759,183	-1.12%
Intergovernmental revenue	-	-	-	-	-
Public charges for services	67,991	66,225	67,650	67,650	2.15%
Intergovernmental charges	26,970	-	2,853	-	-
Total Revenues	\$ 852,063	\$ 834,001	\$ 838,279	\$ 826,833	-0.86%
Fund Balance Applied	-	40,000	-	100,000	150.00%
Total Revenues and Fund Bal Applied	\$ 852,063	\$ 874,001	\$ 838,279	\$ 926,833	6.04%
Expenditures					
Payroll	\$ 436,876	\$ 464,351	\$ 222,898	\$ 492,633	6.09%
General Government-Gen Admin	373,174	369,650	272,967	334,200	-9.59%
Capital Improvement Plan	-	40,000	8,200	100,000	150.00%
Total Expenditures	\$ 810,050	\$ 874,001	\$ 504,065	\$ 926,833	6.04%

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 2024

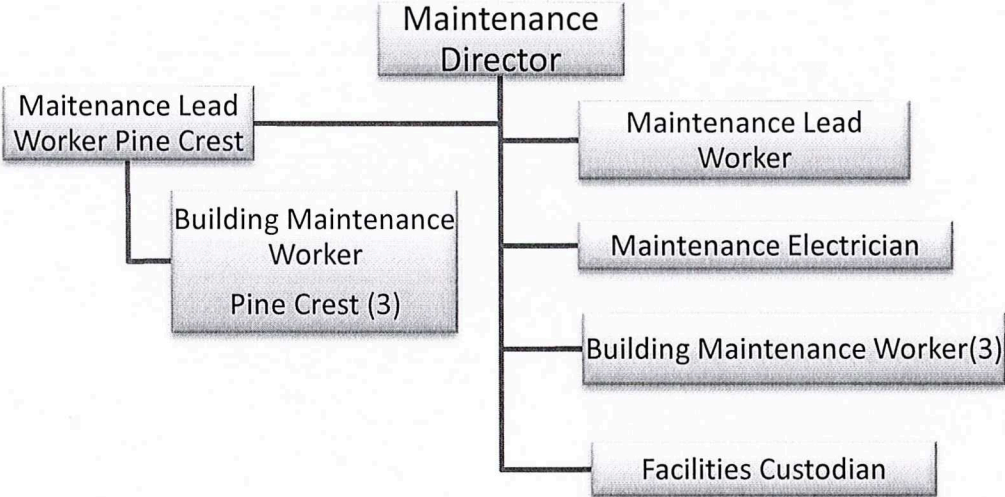
It will be the goal of the maintenance department to work safely, efficiently, and with fiscal responsibility to maintain an accessible, safe, comfortable and efficient work environment for employees and residents of Lincoln County to conduct business.

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
2024 Proposed Budget Summary

26 Maintenance - Patrick Gierl

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 1,336,308	\$ 1,408,383	\$ 1,408,383	\$ 1,459,481	3.63%
Intergovernmental revenue	-	-	-	-	-
Public charges for service	114,913	-	43,206	-	0.00%
Intergovernmental charges	360	-	1,049	-	-
Miscellaneous Revenues	156,015	159,800	45,475	154,800	-3.13%
Total Revenues	1,607,596	1,568,183	1,498,112	1,614,281	2.94%
Fund Balance Applied	-	510,168	-	270,000	-47.08%
Total Revenues & Fund Bal Applied	\$ 1,607,596	\$ 2,078,351	\$ 1,498,112	\$ 1,884,281	-9.34%
Expenditures					
Payroll	\$ 755,988	\$ 828,483	\$ 373,187	\$ 841,981	1.63%
General Govt-Gen Buildngs/Plant	768,018	745,044	433,990	772,300	3.66%
Capital Outlay	-	38,130	-	-	-100.00%
Capital Improvement Plan	507,337	466,694	42,433	270,000	-42.15%
Total Expenditures	\$ 2,031,343	\$ 2,078,351	\$ 849,610	\$ 1,884,281	-9.34%

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 veterans, widows, widowers, and children face in receiving the benefits they have earned. 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 benefits and services.
- Educate and assist veterans who want to register for VA Health services regarding eligibility requirements, services available and the application process.
- Research and gather supporting evidence to support claims and appeals.
- 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 veteran's type of service and character of discharge.

Goals for 2024

- **Maintain Accreditation** – Complete all training and continuing education requirements to attain and maintain accreditation with generally accepted Veterans Service Organizations and State and Federal Departments of Veterans Affairs.
- **Increase awareness** - Communicate veteran issues with intersecting departments through outreach events.
- **Improve Customer Service** – Provide timely responses to requests for assistance and submission of claims and applications for Federal and State Veterans Benefits without delay.
- **Department Coordination** – Guide and direct department in the execution of its daily work in accordance with applicable laws, regulations and policies.

Performance Indicators

DEPARTMENT OF VETERANS AFFAIRS (VA):

- Maximize compensation and benefits for service connected disabilities, pensions for non-service connected disabilities, dental care, education, insurance, housing loans, medical care and burial benefits administered through the United States Department of Veterans Affairs
- The figures below represent the approximate amount of funds received by Lincoln County veterans and their dependents during the Fiscal Year 2022**. Federal VA Benefits total **\$31,372,000**.

FY22 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**
2022	LINCOLN	2,099	\$ 31,372	\$16,268	\$361	\$177	\$14,566	1,014
2021	LINCOLN	2,263	\$ 25,912	\$ 13,887	\$ 373	\$ 103	\$ 11,550	1,002
2020	LINCOLN	2,327	\$ 25,135	\$ 13,637	\$ 452	\$ 206	\$ 10,839	1,033

STATE OF WISCONSIN:

VETERAN STATE PROGRAMS: Paid in Calendar January 1, 2022 to October 15, 2023

- 41 eligibility applications were approved.
- 29 requests for Wisconsin Veteran Property Tax Credit were approved, and
- 13 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,

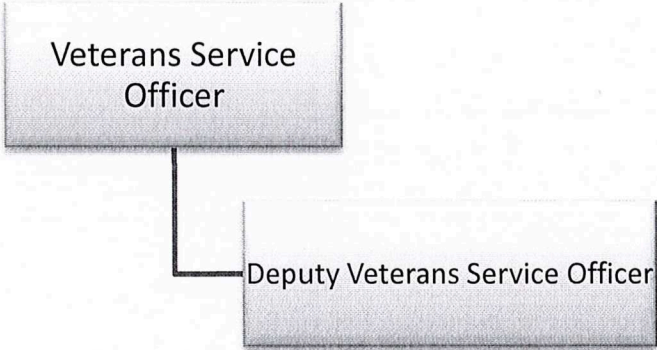
**Unique patients are patients who received treatment at a VA health care facility. Data is provided by the Allocation Resource Center (ARC).

** At the time of the creation of this report 2022 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
2024 Proposed Budget Summary

27 Veterans' Services - John Olson

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 185,253	\$ 162,946	\$ 162,946	\$ 173,344	6.38%
Intergovernmental Revenues	11,000	10,000	11,000	10,000	0.00%
Miscellaneous Revenues	250	-	-	-	0.00%
Total Revenues	\$ 196,503	\$ 172,946	\$ 173,946	\$ 183,344	6.01%
Fund Balance Applied					
	-	15,476	15,878	-	-100.00%
Total Revenues and Fund Bal A	\$ 196,503	\$ 188,422	\$ 189,824	\$ 183,344	-2.70%
Expenditures					
Payroll	\$ 130,533	\$ 159,046	\$ 73,825	\$ 169,044	6.29%
Health and Human Services	26,716	29,376	11,126	14,300	-51.32%
Total Expenditures	\$ 157,249	\$ 188,422	\$ 84,951	\$ 183,344	-2.70%

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

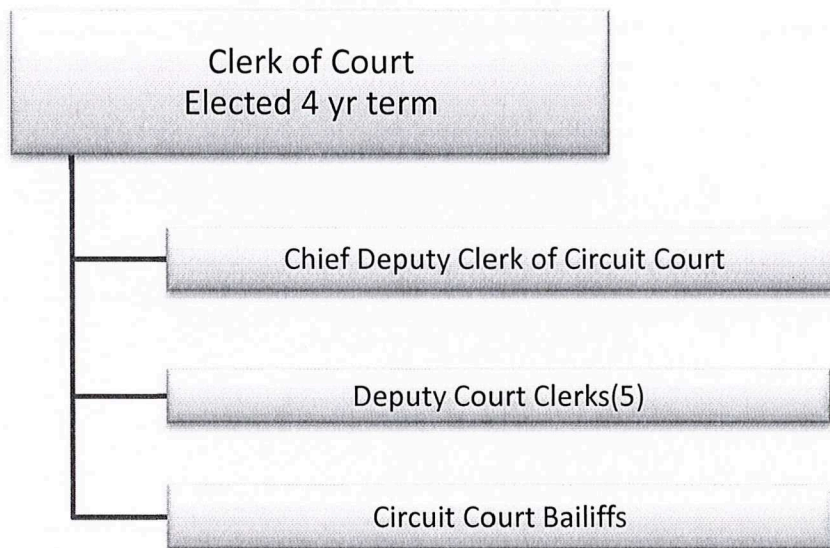
The office is responsible for the distribution of information to the general public as it relates to access, procedures and filing of court related documents. Additionally, staff are responsible for record keeping and monitoring of court cases including but not limited to:

- 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 Circuit Court		1	1	1
Deputy Court Clerks		5	5	5
Circuit Court Bailiffs	7			7
Totals	7	7	7	14

Organization Chart



**Lincoln County
General Fund Departments
2024 Proposed Budget Summary**

30 Clerk of Courts - Thomas Barker

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 226,528	\$ 265,610	\$ 265,610	\$ 275,744	3.82%
Intergovernmental Revenues	97,247	94,987	48,018	94,987	0.00%
Fines, Forfeits and penalties	147,138	134,900	53,441	134,900	0.00%
Public charges for services	48,868	55,000	18,861	55,000	0.00%
Intergovernmental charges	7,737	2,200	3,035	2,200	0.00%
Miscellaneous	3,261	1,000	8,332	1,000	0.00%
Total Revenues	\$ 530,779	\$ 553,697	\$ 397,297	\$ 563,831	1.83%
Fund Balance Applied					
	-	16,594	-	16,594	0.00%
Total Revenues and Fund Bal Applie	\$ 530,779	\$ 570,291	\$ 397,297	\$ 580,425	1.78%
Expenditures					
Payroll	\$ 480,320	\$ 538,042	\$ 246,317	\$ 551,056	2.42%
General Government-Judicial	42,176	32,249	12,108	29,369	-8.93%
Total Expenditures	\$ 522,496	\$ 570,291	\$ 258,424	\$ 580,425	1.78%

LINCOLN COUNTY CIRCUIT COURT

(Register in Probate)

Mission Statement

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

Services Provided

- Receive, review for accuracy and completeness, and file, paper and electronic documents/files related to a variety of case types.
- 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.
- Appoint attorneys to serve as Guardians ad Litem and Court Appointed Counsel when authorized by the Court.
- Receive and review for accuracy and completeness and approve or disapprove all Annual Accountings in guardianship estate proceedings.
- Oversee and enforce the collection of Guardian ad Litem and Attorney fee reimbursements due Lincoln County.
- 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.

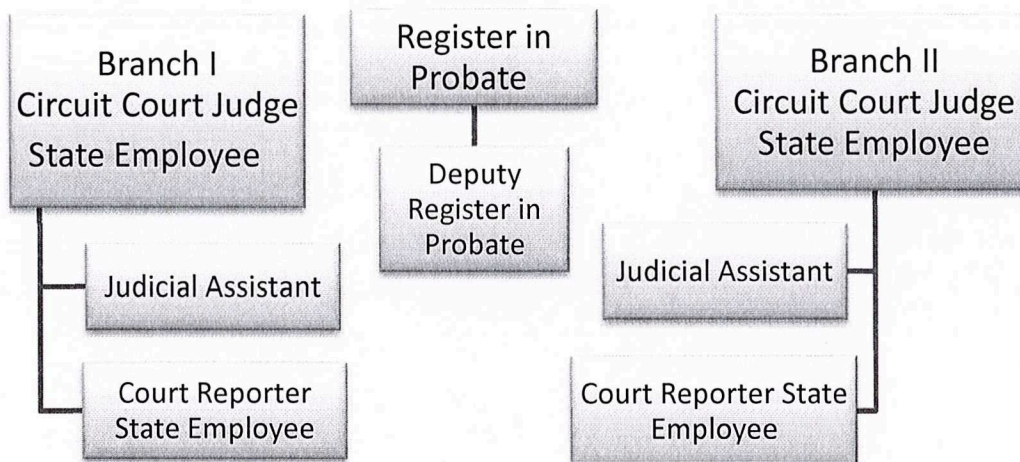
2024 Goals

- Minimize operational expenses and maintain satisfactory service within the confines of the Circuit Court budget.
- Maintain current staffing levels in the Register in Probate Office and fully and properly train a newly appointed Deputy Register in Probate.
- Work with Circuit Court Judges to create improved oversight and standardized procedures within the Department.

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
2024 Proposed Budget Summary**

31 Circuit Court - Becky Byer

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 274,080	\$ 266,388	\$ 266,388	\$ 268,847	0.92%
Intergovernmental Revenues	78,568	77,278	39,740	81,317	5.23%
Fines, Forfeits and penalties	558	668	1,218	931	39.37%
Public charges for services	12,298	10,472	7,584	12,259	17.06%
Total Revenues	\$ 365,504	\$ 354,806	\$ 314,931	\$ 363,354	2.41%
Expenditures					
Payroll	\$ 285,567	\$ 309,503	\$ 136,153	\$ 302,092	-2.39%
General Government-Judicial	57,769	45,303	35,726	61,262	35.23%
Total Expenditures	\$ 343,336	\$ 354,806	\$ 171,879	\$ 363,354	2.41%

Lincoln County
 General Fund Departments
 2024 Proposed Budget Summary

32 Family Court Commissioner - Thomas Barker

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 29,560	\$ 30,100	\$ 30,100	\$ 28,839	-4.19%
Intergovernmental Revenues	657	900	349	900	0.00%
Licenses & permits	3,060	3,250	1,160	3,250	0.00%
Public charges for services	3,065	2,800	1,555	2,800	0.00%
Total Revenues	\$ 36,342	\$ 37,050	\$ 33,164	\$ 35,789	-3.40%
Fund Balance Applied					
	-	10,211	-	10,211	0.00%
Total Revenues and Fund Bal Applied	\$ 36,342	\$ 47,261	\$ 33,164	\$ 46,000	-2.67%
Expenditures					
General Government-Judicial	\$ 33,426	\$ 47,261	\$ 19,589	\$ 46,000	-2.67%
Total Expenditures	\$ 33,426	\$ 47,261	\$ 19,589	\$ 46,000	-2.67%

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.

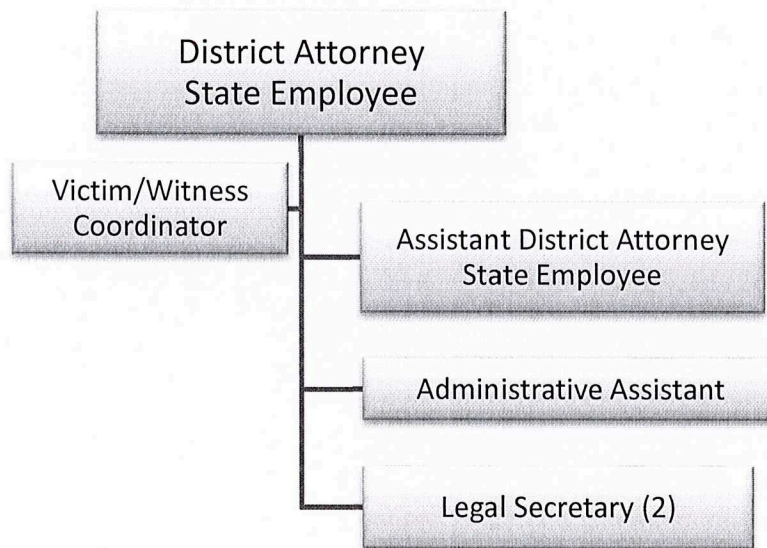
Additional Comments

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
 2024 Proposed Budget Summary

33 District Attorney - Kristopher Ellis

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 216,195	\$ 240,194	\$ 240,194	\$ 281,239	17.09%
Public charges for services	5,374	5,000	5,290	5,000	0.00%
Total Revenues	\$ 221,569	\$ 245,194	\$ 245,484	\$ 286,239	16.74%
Expenditures					
Payroll	\$ 193,655	\$ 212,694	\$ 115,555	\$ 253,739	19.30%
General Government-Legal	24,656	32,500	8,594	32,500	0.00%
Total Expenditures	\$ 218,311	\$ 245,194	\$ 124,149	\$ 286,239	16.74%

Lincoln County
General Fund Departments
2024 Proposed Budget Summary

33 Victim/Witness - Kristopher Ellis

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 43,529	\$ 49,264	\$ 49,264	\$ 49,718	0.92%
Intergovernmental Revenues	39,749	40,244	-	44,373	10.26%
Total Revenues	\$ 83,278	\$ 89,508	\$ 49,264	\$ 94,091	5.12%
Expenditures					
Payroll	\$ 78,709	\$ 84,433	\$ 39,316	\$ 89,016	5.43%
General Government-Legal	2,411	5,075	2,104	5,075	0.00%
Total Expenditures	\$ 81,120	\$ 89,508	\$ 41,420	\$ 94,091	5.12%

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 Conservation Program is to encourage utilization 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, Nonmetallic Mining, 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 prepare and maintain accurate ownership and description information for all parcels in the county. To provide the basis of the countywide property tax billing for 18 municipalities. Function as the land information custodian of the data needed to create the assessment rolls that drive the taxation process and also act as a liaison between local officials, county, and state offices, regarding land, property values, and taxes as well as a point of contact for the public for land related questions.

Wisconsin Statute Section 70.09, spells out the responsibilities and duties of a Real Property Lister, along with references to dates.

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.

Continue to administer the nonmetallic mining program in accordance with NR 135.

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 and Administrative Appeals to afford due process in the prescribed manner 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
2024 PROPOSED BUDGET SUMMARY

41 Land Services - Mike Huth

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	680,121	728,675	728,675	717,568	-1.52%
Intergovernmental Revenues	291,475	322,000	292,882	338,224	5.04%
Licenses and permits	193,717	118,000	90,595	145,000	22.88%
Public charges for services	55,293	51,700	19,559	54,000	4.45%
Intergovernmental Charges	232	1,200	-	1,200	0.00%
Miscellaneous Revenues	-	-	2,000	6,000	-
Total Revenues	1,220,838	1,221,575	1,133,710	1,261,992	3.31%
Fund Balance Applied	-	68,679	-	-	-100%
Total Revenues and Fund Bal Applied	\$ 1,220,838	\$ 1,290,254	\$ 1,133,710	\$ 1,261,992	-2.19%
Expenditures					
Payroll-Property Records & Control	333,768	384,296	181,762	390,314	1.57%
Payroll Conservation & Development	465,806	485,209	229,703	504,208	3.92%
General Government	560,042	258,090	59,922	201,870	-21.78%
Conservation & Development	96,837	162,659	17,334	165,600	1.81%
Total Expenditures	\$ 1,456,453	\$ 1,290,254	\$ 488,721	\$ 1,261,992	-2.19%

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 1935.
- 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 2024

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

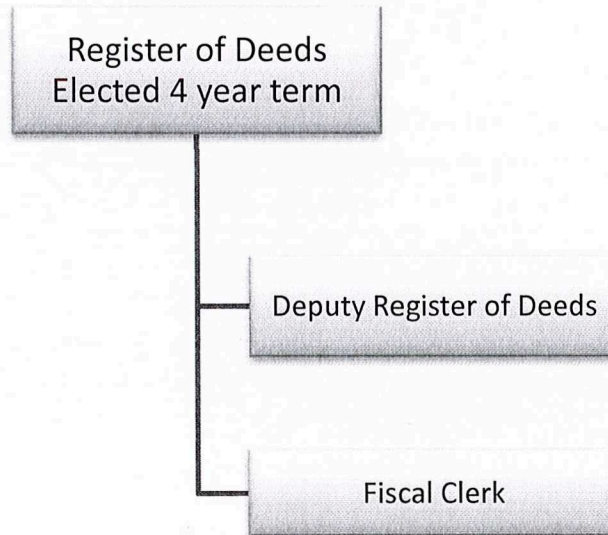
Performance Indicators

- 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	0.5		0.5	1
Totals		2	2.5	3

Organization Chart



Lincoln County
 General Fund Departments
 2024 Proposed Budget Summary

43 Register of Deeds - Sarah Koss

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 10,906	\$ 14,296	\$ 14,296	\$ -	-100.00%
Other Taxes	124,851	73,000	37,634	77,000	5.48%
Public charges for services	180,406	170,005	71,779	169,198	-0.47%
Total Revenues	\$ 316,163	\$ 257,301	\$ 123,708	\$ 246,198	-4.32%
Expenditures					
Payroll	\$ 239,516	\$ 231,451	\$ 107,498	\$ 219,548	-5.14%
General Government-Property Rec/Con	25,318	25,850	7,883	26,650	3.09%
Total Expenditures	\$ 264,834	\$ 257,301	\$ 115,381	\$ 246,198	-4.32%

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.

We transform lives, organizations and communities by:

- addressing food safety, food security and health; and
- building thriving youth, families, organizations and communities

The Division of Extension, Lincoln County office is one of seventy-one county Extension offices statewide, staffed by professional educators. We offer educational programs through two program areas: 4-H/youth development and FoodWise nutrition education. FoodWise is supported by an annual, renewable federal grant.

Lincoln County Extension educators are classified as Academic Staff through the University of Wisconsin, Madison. Positions, with the exception of those related to FoodWise, are funded through a cooperative arrangement between the University and the County. Staff provide a direct link to the University of Wisconsin expertise and research.

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

2024 Goals

- Continue to provide educational programming that meets the most pressing needs of 4-H and FoodWise low-income clientele
- Explore with the county expanding program areas to meet the needs of residents and county government
- Maintain strong partnerships with a wide variety of community-based organizations

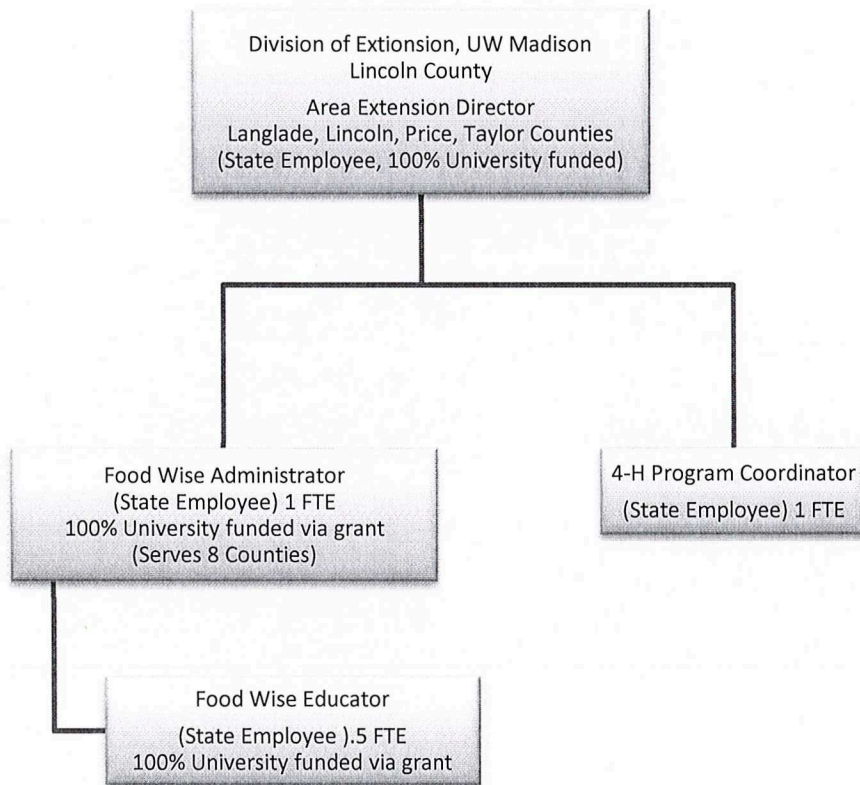
Examples of Performance Indicators

- 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 lives and organizations
- Evidence that program participants have used what they learned in Extension programs to improve lives and organizations

Employment

Positions	PT	FT	FTE	Total Employed
Totals	0	0	0	0

Organization Chart



**Lincoln County
General Fund Departments
2024 Proposed Budget Summary**

44 U.W. Extension - Art Lersch

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 172,684	\$ 45,000	\$ 45,000	\$ 45,000	0.00%
Intergovernmental Revenues	1,362	-	1,248	-	0.00%
Public Charges for Services	19,511	-	-	-	0.00%
Intergovernmental Charges	1,000	-	-	-	0.00%
Miscellaneous revenue	36,118	-	-	-	0.00%
Total Revenues	230,675	45,000	46,248	45,000	0.00%
Fund Balance Applied	-	9,932	-	-	-100.00%
Total Revenues and Fund Bal Applied	\$ 230,675	\$ 54,932	\$ 46,248	\$ 45,000	-18.08%
Expenditures					
Payroll	\$ 80,581	\$ -	\$ -	\$ -	0.00%
Culture, Recreation, & Education-Educ	189,237	54,932	1,800	45,000	-18.08%
Total Expenditures	\$ 269,818	\$ 54,932	\$ 1,800	\$ 45,000	-18.08%

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.

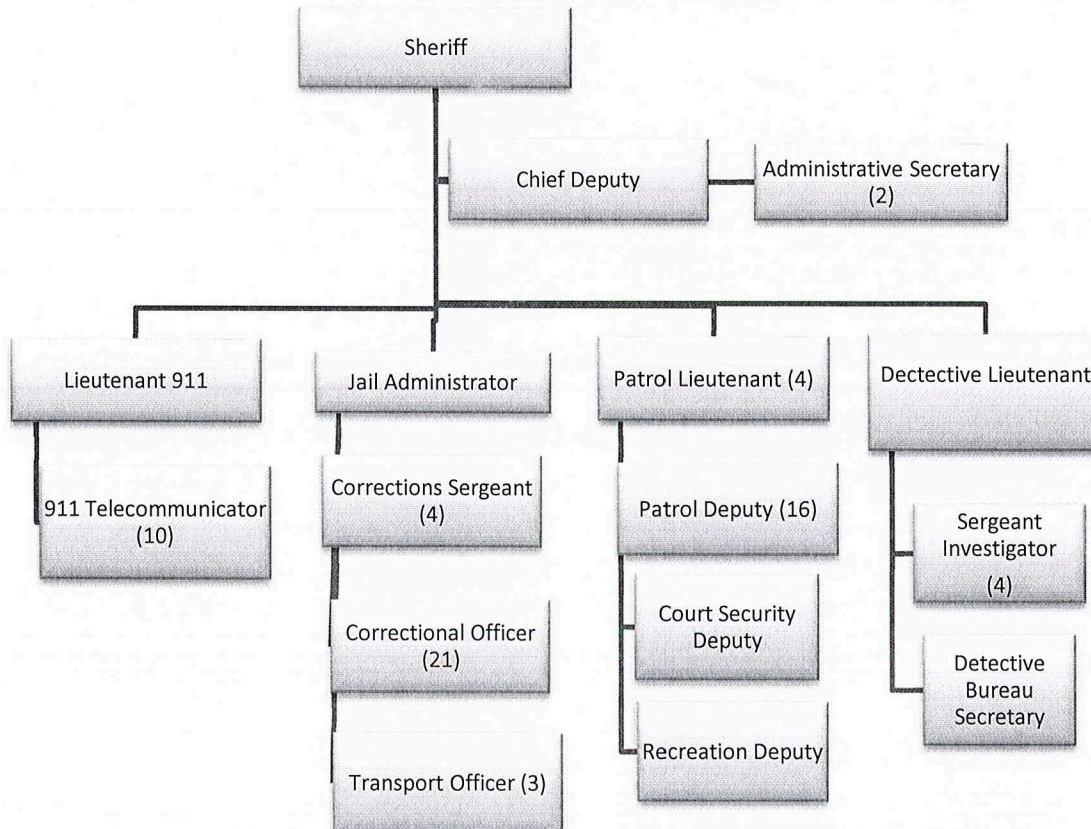
INTEGRITY. We recognize that our conduct must always reflect personal honesty, confidentiality, accountability and sincerity in both our professional and private lives in order to earn and keep the public trust.

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		1	1	1
Jail Administrator		1	1	1
Patrol Lieutenant		4	4	4
Detective Lieutenant		1	1	1
Sergeant Investigator		4	4	4
Patrol Deputy		16	16	16
Court Security Deputy		1	1	1
Recreation Deputy		1	1	1
911 Telecommunicator		10	10	10
Corrections Sergeant		4	4	4
Corrections Officer	2	19	19	21
Detective Bureau Secretary		1	1	1
Administrative Secretary		2	2	2
Transport Officer	3			3
Totals	5	67	67	72

Organization Chart



**Lincoln County
General Fund Departments
2024 Proposed Budget Summary**

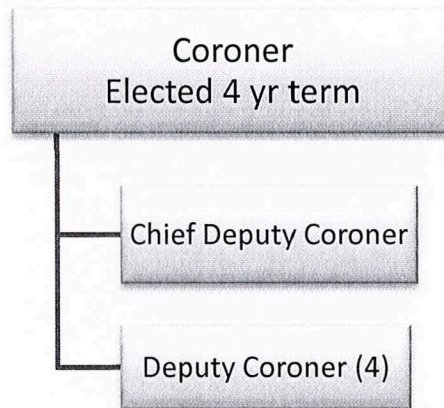
50 Sheriff - Ken Schneider

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 6,783,842	\$ 6,594,872	\$ 6,594,872	\$ 6,256,614	-5.13%
Intergovernmental Revenues	133,617	57,000	(20,700)	687,287	1105.77%
Public charges for services	549,482	1,044,958	299,296	1,038,900	-0.58%
Intergovernmental Charges for Services	109,942	164,538	29,434	160,000	-2.76%
Miscellaneous	16,066	75,000	1,256	66,000	-12.00%
Total Revenues	7,592,949	7,936,368	6,904,159	8,208,801	3.43%
Fund Balance Applied	-	554,432	-	271,700	-50.99%
Other Financing Sources	75,984	76,045	-	64,496	-15.19%
Total Revenues, Fund Bal and Transfer	\$ 7,668,933	\$ 8,566,845	\$ 6,904,159	\$ 8,544,997	-0.26%
Expenditures					
Payroll	\$ 6,366,675	\$ 6,011,547	\$ 2,877,482	\$ 6,357,932	5.76%
Public Safety-Law Enforcement	1,710,558	2,100,548	899,040	1,915,365	-8.82%
Capital Outlay	41,946	454,750	316,668	271,700	-40.25%
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 8,119,179	\$ 8,566,845	\$ 4,093,190	\$ 8,544,997	-0.26%

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
2024 Proposed Budget Summary

51 Coroner - Valerie Caylor

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 57,714	\$ 58,390	\$ 58,390	\$ 61,487	5.30%
Intergovernmental Revenue	-	-	-	-	-
Public Charges for Service	33,200	17,000	11,725	20,000	17.65%
Total Revenues	\$ 90,914	\$ 75,390	\$ 70,115	\$ 81,487	8.09%
Fund Balance Applied	-	60,000	-	-	-100.00%
Total Revenues and Fund Bal Applied	\$ 90,914	\$ 135,390	\$ 70,115	\$ 81,487	-39.81%
Expenditures					
Payroll	\$ 48,007	\$ 43,140	\$ 19,647	\$ 44,207	2.47%
General Government-Judicial	27,644	32,250	6,699	37,280	15.60%
Capital Outlay	-	60,000	15,880	-	-100.00%
Total Expenditures	\$ 75,651	\$ 135,390	\$ 42,226	\$ 81,487	-39.81%

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		1	1	1
Totals		1	1	1

Organization Chart



Lincoln County
General Fund Departments
2024 Proposed Budget Summary

52 Emergency Management - Tyler Verhasselt

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 26,831	\$ 18,506	\$ 18,506	\$ 36,632	97.95%
Intergovernmental revenue	53,053	49,301	35,293	61,999	25.76%
Total Revenues	\$ 79,884	\$ 67,807	\$ 53,799	\$ 98,631	45.46%
Expenditures					
Payroll	\$ 42,069	\$ 44,307	\$ 11,687	\$ 76,131	71.83%
Public Safety-Other	26,739	23,500	6,038	22,500	-4.26%
Total Expenditures	\$ 68,808	\$ 67,807	\$ 17,725	\$ 98,631	45.46%

Lincoln County
General Fund Departments
2024 Proposed Budget Summary

60 Child Support - Jessi Rumsey

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 29,518	\$ 29,518	\$ 29,518	\$ 31,202	5.70%
Intergovernmental Revenues	421,511	265,273	98,490	279,627	5.41%
Public Charges	6,540	5,600	2,732	5,800	3.57%
Total Revenues	457,569	300,391	130,740	316,629	5.41%
Expenditures					
Payroll	\$ 248,961	\$ 267,316	\$ 123,231	\$ 283,210	5.95%
Health and Human Services	32,711	33,075	12,124	33,419	1.04%
Total Expenditures	\$ 281,672	\$ 300,391	\$ 135,355	\$ 316,629	5.41%

Lincoln County
Special Revenue Funds
2024 Proposed Budget Summary

0020 County Roads Fund - John Hanz

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 2,180,427	\$ 2,720,753	\$ 2,720,753	\$ 2,851,488	4.81%
Other Taxes	528,718	-	16,402	-	0.00%
Intergovernmental Revenues	1,804,017	1,262,578	312,420	1,393,500	10.37%
Total Revenues	\$ 4,513,162	\$ 3,983,331	\$ 3,049,575	\$ 4,244,988	6.57%
Other Financing Sources					
	629,108	250,000	-	250,000	0.00%
Fund Balance applied	-	29,218	-	1,273,859	4259.84%
Total Revenues and Fund Bal Applied	\$ 5,142,270	\$ 4,262,549	\$ 3,049,575	\$ 5,768,847	35.34%
Expenditures					
Public Works	\$ 5,435,559	\$ 4,262,549	\$ 1,820,510	\$ 5,768,847	35.34%
Total Expenditures	\$ 5,435,559	\$ 4,262,549	\$ 1,820,510	\$ 5,768,847	35.34%

Lincoln County
Special Revenue Funds
2024 Proposed Budget Summary

0021 Jail Assessment Fund - Ken Schneider

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Fines, Forfeits & penalties	\$ 28,759	\$ 35,000	\$ 12,731	\$ 25,000	-28.57%
Total Revenues	28,759	35,000	12,731	25,000	-28.57%
Expenditures					
Outlay	11,081	35,000	-	25,000	-28.57%
Total Expenditures	11,081	35,000	-	25,000	-28.57%

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.
- 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.

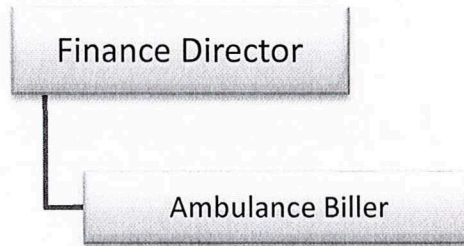
Performance Indicators

	<u>Merrill</u>		<u>Tomahawk</u>	
	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>
Calls	1,718	1,927	723	840
Charges	\$1,349,733	\$1,268,858	\$604,051	\$621,453
Receipts	\$ 647,583	\$ 694,593	\$265,827	\$334,535

Employment

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

Organization Chart



Lincoln County
Special Revenue Funds
2024 Proposed Budget Summary

0022 Emergency Medical Service - Samantha Fenske

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 1,299,306	\$ 1,200,919	\$ 1,200,919	\$ 1,505,366	25.35%
Intergovernmental	87,894	70,000	43,216	70,000	0.00%
Public charges for services	1,123,571	971,000	662,164	1,040,600	7.17%
Miscellaneous	3,348	-	1,000	-	-
Total Revenues	2,514,119	2,241,919	1,907,299	2,615,966	16.68%
Fund Balance Applied					
	-	-	-	156,393	-
Total Revenues & Fund Balance Appl	\$ 2,514,119	\$ 2,241,919	\$ 1,907,299	\$ 2,772,359	23.66%
Expenditures					
Payroll	\$ 66,847	\$ 70,231	\$ 33,934	\$ 74,715	6.38%
Public Safety	2,183,100	2,171,688	935,009	2,206,076	1.58%
Capital Improvement Plan	56,717	-	(2,660)	491,568	0.00%
Total Expenditures	\$ 2,306,664	\$ 2,241,919	\$ 966,283	\$ 2,772,359	23.66%

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

Community Health Assessment Data
Healthy Minds Coalition
Support Aging Population
Nutrition Coalition
Tobacco Prevention and Control Coalition

Disease Prevention and Control

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

Employee Health

Alcohol and Drug Screening
TB Skin Testing

Public Health Preparedness

Environmental Health

Water Testing for Public and Private Wells
Inspection and Licensure Program for
Food, Recreation, Lodging and
Human Health Hazard Investigations
Rabies Control
Lead Prevention and Control

Family Health

Health Checks
Oral Health Prevention Programs
Parent Support Network

Health Services

Childhood and Adult Vaccines
TB Skin Testing
Nail Care

Contracted Services

Jail Health Services
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

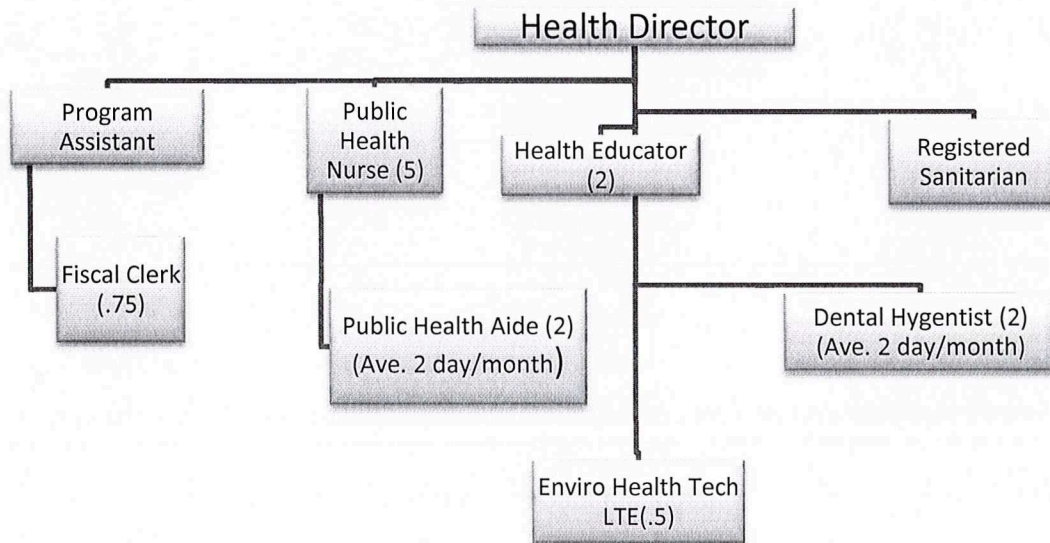
Performance Indicators

- Number of Lincoln County residents that report they are healthy and emotionally well..
- 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 older adults receiving nail care.
- 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 barriers to accessing health services and programs addressed.
- Number of stakeholders and community members engaged in public health initiatives.
- Number of public health staff that have improved their core competencies.
- Number of advocacy events completed related to public health legislation and funding.

Employment

Positions	PT	FT	FTE	Total Employed
Health Director		1	1	1
Public Health Nurse	4	2	4.9	5
Registered Sanitarian		1	1	1
Health Educator		2	2	2
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(2.x)		0.18	2
Dental Hygentist(2 day/month)	.09(2x)		0.18	2
Community Health Planner		1	1	1
Public Health Assistant		1	1	1
Totals	3.24	9	13.51	18

Organization Chart



**Lincoln County
Special Revenue Funds
2024 Proposed Budget Summary**

0023 Health - Shelley Hersil

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 570,866	\$ 563,054	\$ 563,054	\$ 564,817	0.31%
Intergovernmental	283,646	230,518	110,163	288,023	24.95%
Public Charges for Services	228,459	186,809	164,745	207,778	11.22%
Intergovernmental charges for service:	199,063	217,796	111,012	215,240	-1.17%
Miscellaneous revenue	4,624	5,000	1,660	2,300	-54.00%
Total Revenues	1,286,658	1,203,177	950,633	1,278,158	6.23%
Expenditures					
Payroll	\$ 1,070,996	\$ 1,110,804	\$ 448,999	\$ 1,119,522	0.78%
Health and Human Services	113,224	92,373	46,878	158,636	71.73%
Total Expenditures	1,184,220	1,203,177	495,877	1,278,158	6.23%
Other Financing Uses					
Transfer to General Fund	190,986	-	-	-	-
Total Expenditures&Other Fin Uses	\$ 1,375,206	\$ 1,203,177	\$ 495,877	\$ 1,278,158	6.23%

SOCIAL SERVICES

MISSION STATEMENT

TO SERVE INDIVIDUALS AND FAMILIES BY ADMINISTERING STATE AND FEDERAL PROGRAMS AT THE LOCAL LEVEL THAT FOSTER INDEPENDENCE AND PROMOTE QUALITY OF LIFE.

SERVICES

THE DEPARTMENT PROVIDES SERVICES TO ADMINISTER ECONOMIC SUPPORT PROGRAMS, SECURE FINANCIAL AND MEDICAL SUPPORT FROM ABSENT PARENTS FOR DEPENDENT CHILDREN, AND PROVISION OF STATUTORY RESPONSIBILITY OF THE CHILD WELFARE SYSTEM THROUGH THE FOLLOWING PROGRAM AREAS:

- ECONOMIC SUPPORT – THE LINCOLN COUNTY ECONOMIC SUPPORT UNIT IS PART OF THE NORTHERN INCOME MAINTENANCE CONSORTIUM. THE UNIT SCREENS APPLICANT ELIGIBILITY FOR PROGRAMS SUCH AS MEDICAL ASSISTANCE, CHILD CARE ASSISTANCE, AND FOODSHARE. 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.
- CHILD WELFARE - THE PURPOSE OF THIS UNIT IS TO KEEP CHILDREN SAFELY IN THEIR HOME. SERVICES ARE PROVIDED TO INVESTIGATE AND PREVENT CHILD ABUSE AND/OR NEGLECT AS WELL AS ADDRESS JUVENILE DELINQUENT BEHAVIOR IN ACCORDANCE WITH CHAPTERS 48 AND 938 WISCONSIN STATE STATUTES. STAFF WORK WITH FAMILIES AND PARTNERS TO ADDRESS SAFETY CONCERNS, PROMOTE AWARENESS OF PROTECTIVE FACTORS, AND IMPLEMENT CONDITIONS TO ADDRESS PROBLEMATIC JUVENILE AND PARENTAL BEHAVIOR. IN THE EVENT A CHILD NEEDS TO BE PLACED OUT OF THE HOME, STAFF ENSURE PLACEMENT IN A SAFE ENVIRONMENT THAT IS THE LEAST RESTRICTIVE SETTING THAT ALLOWS SAFETY 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 FOR PATERNITY AND/OR SUPPORT, ENFORCING EXISTING ORDERS, AND MONITORING COLLECTIONS. SERVICES ARE AVAILABLE TO LINCOLN COUNTY RESIDENTS REGARDLESS OF FINANCIAL STATUS.
- 85.21 TRANSPORTATION – PROVIDES TRANSPORTATION TO ELDERLY AND DISABLED CITIZEN OF LINCOLN COUNTY THROUGH A VOLUNTEER DRIVER PROGRAM.

GOALS FOR 2024

- REVIEW PROCESSES FOR OPPORTUNITIES TO STREAMLINE TASKS AND CREATE EFFICIENCIES ACROSS ALL SOCIAL SERVICES DEPARTMENTS.
- CONTINUE TO BUILD COLLABORATIVE RELATIONSHIPS WITH OTHER DEPARTMENTS AND PARTNERS.
- INCREASED FOCUS ON STAFF DEVELOPMENT INCLUDING TECHNICAL SKILLS, SOFT SKILLS, AND BY PROVIDING A GENERAL UNDERSTANDING OF OUR REVENUE AND EXPENSES AS WELL AS FISCAL RESPONSIBILITY.

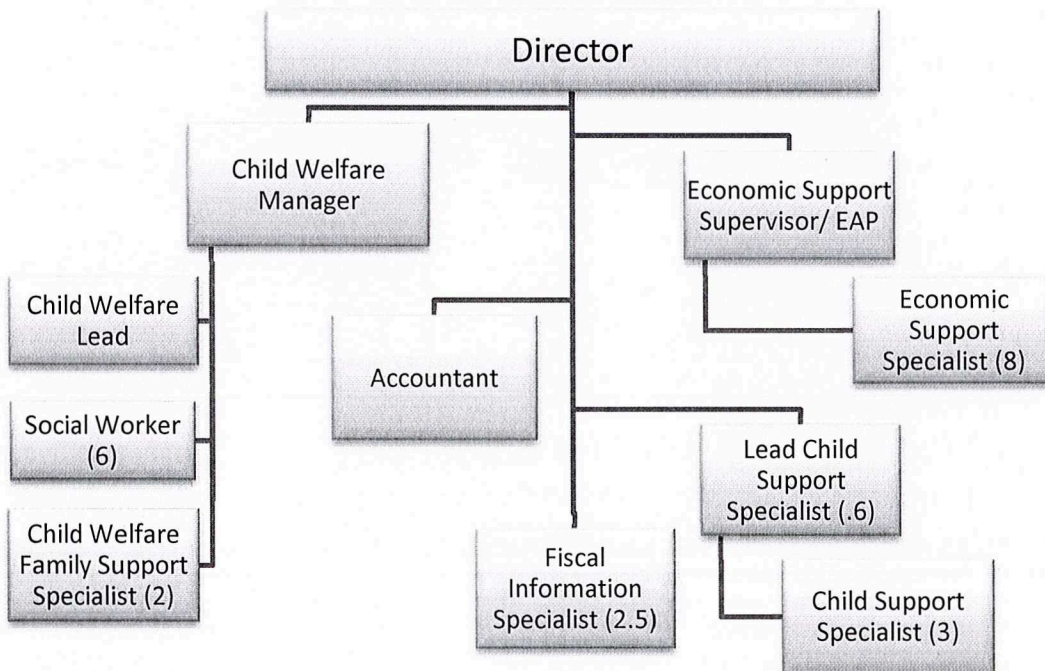
PERFORMANCE INDICATORS

- 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 YOUTH 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		6	6	6
Child Welfare Lead		1	1	1
Economic Support Supervisor/EAP		1	1	1
Economic Support Specialist		8	8	8
Lead Child Support Specialist	0.6		0.6	1
Child Support Specialist		3	3	3
Child Welfare Family Support Specialist		2	2	2
Fiscal Information Specialist	0.5	2	2.5	3
Totals	1.1	26	27.1	28

Organization Chart



Lincoln County
Special Revenue Funds
2024 Proposed Budget Summary

0024 Social Services - Jessi Rumsey

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 687,685	\$ 777,257	\$ 777,257	\$ 759,970	-2.22%
Intergovernmental Revenue	2,511,076	2,235,179	1,611,051	2,396,207	7.20%
Public Charges for Service	3,620	-	180	-	-
Intergovernmental Charges	8,326	800	-	-	-100.00%
Miscellaneous revenue	1,562	-	-	-	-
Total Revenues	3,212,269	3,013,236	2,388,487	3,156,177	4.74%
Fund Balance Applied	-	41,864	-	-	-
Transfer from Other Funds	41,864	500,000	-	-	-100.00%
Total Revenues & Fund Bal Applied	\$ 3,254,133	\$ 3,555,100	\$ 2,388,487	\$ 3,156,177	-11.22%
Expenditures					
Payroll	\$ 1,723,205	\$ 1,928,408	\$ 881,329	\$ 2,021,102	4.81%
Health and Human Services	1,849,660	1,584,828	711,015	1,135,075	-28.38%
Capital Outlay	-	41,864	-	-	-100.00%
Total Expenditures	\$ 3,572,865	\$ 3,555,100	\$ 1,592,344	\$ 3,156,177	-11.22%

Lincoln County
Debt Service Funds
2024 Proposed Budget Summary

0030 Debt Service - Samantha Fenske

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Tax Levy	\$ 988,400	\$ 1,005,850	\$ 1,005,850	\$ 1,027,550	2.16%
Intergovernmental revenue	-	-	-	-	-
Publid charges for services	631,980	632,010	-	631,740	-0.04%
Total Revenues	1,620,380	1,637,860	1,005,850	1,659,290	1.31%
Other Financing Sources					
	-	-	-	-	0%
Total Rev/Transfers/Fund Bal App	\$ 1,620,380	\$ 1,637,860	\$ 1,005,850	\$ 1,659,290	1.31%
Expenditures					
Debt service	\$ 1,621,783	\$ 1,637,860	\$ 1,068,405	\$ 1,659,290	1.31%
Total Expenditures	\$ 1,621,783	\$ 1,637,860	\$ 1,068,405	\$ 1,659,290	1.31%

LINCOLN COUNTY
DEBT SCHEDULE
FOR THE YEAR 2024

ISSUE	BALANCE 1/1/24	PAYMENTS	ADDITIONS	DEFEASED	BALANCE 12/31/24	2025	2026	2027	2028	2029	2030	2033	2034	TOTAL
FUNDED THROUGH REIMBURSEMENTS														
G.O. REFUNDING BONDS 12/1/16														
30015668.531081 P	5,095,000.00	935,000.00			4,160,000.00	975,000.00	1,015,000.00	1,060,000.00	1,110,000.00					4,160,000.00
30015668.531080 I	263,450.00	92,550.00			170,900.00	73,450.00	53,550.00	32,800.00	11,100.00					170,900.00
TOTAL REIMBURSEMENT PRINC	5,095,000.00	935,000.00	0.00	0.00	4,160,000.00	975,000.00	1,015,000.00	1,060,000.00	1,110,000.00					4,160,000.00
TOTAL REIMBURSEMENT INT	263,450.00	92,550.00	0.00	0.00	170,900.00	73,450.00	53,550.00	32,800.00	11,100.00					170,900.00
TOTAL REIMBURSEMENT	5,358,450.00	1,027,550.00	0.00	0.00	4,330,900.00	1,048,450.00	1,068,550.00	1,092,800.00	1,121,100.00					4,330,900.00
GO REFUNDING BONDS 12/1/21														
61000000.223000 P	2,435,000.00	80,000.00			2,355,000.00	80,000.00	80,000.00	85,000.00	90,000.00	90,000.00	385,000.00	1,545,000.00		2,355,000.00
61000000.224000 I	546,860.00	49,990.00			496,870.00	49,470.00	48,950.00	46,550.00	44,000.00	41,300.00	143,000.00	123,600.00		496,870.00
GO REFUNDING BONDS 2/14/17														
61000000.223000 P	5,220,000.00	335,000.00			4,885,000.00	345,000.00	355,000.00	365,000.00	375,000.00	385,000.00	1,665,000.00	1,395,000.00		4,885,000.00
61000000.224000 I	1,274,237.00	166,750.00			1,107,487.00	156,700.00	146,350.00	135,700.00	124,750.00	113,500.00	331,787.00	98,700.00		1,107,487.00
PINE CREST PRINCIPAL	7,655,000.00	415,000.00	0.00	0.00	7,240,000.00	425,000.00	435,000.00	450,000.00	465,000.00	475,000.00	2,050,000.00	2,940,000.00		7,240,000.00
PINE CREST INTEREST	1,821,097.00	216,740.00	0.00	0.00	1,604,357.00	206,170.00	195,300.00	182,250.00	168,750.00	154,800.00	474,787.00	222,300.00		1,604,357.00
TOTAL COUNTY PRINCIPAL	12,750,000.00	1,350,000.00	0.00	0.00	11,400,000.00	1,400,000.00	1,450,000.00	1,510,000.00	1,575,000.00	1,575,000.00	2,050,000.00	2,940,000.00		11,400,000.00
TOTAL COUNTY INTEREST	2,084,547.00	309,290.00	0.00	0.00	1,775,257.00	279,620.00	248,650.00	215,050.00	179,850.00	154,800.00	474,787.00	222,300.00		1,775,257.00

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, 2023, this is computed as follows:

Equalized valuation (2023) as certified by Wisconsin Department of Revenue	\$ 3,672,817,100
Legal Debt Percentage Allowed	5%
Legal Debt Limit	\$ 183,640,855
General Obligation Debt Outstanding	12,750,000
Unused Margin of Indebtedness	\$ 170,890,855
Percent of Legal Debt Incurred	6.9%
Percent of Legal Debt Available	93.1%
2024 Debt Levy	\$ 1,027,550
2024 Debt Levy Rate	\$ 0.0002916
2024 Debt Levy Mill Rate	\$ 0.291608

Lincoln County
Trust Fund
2024 Proposed Budget Summary

0050 Dog License Fund - Samantha Fenske

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Licenses and Permits	\$ 32,661	\$ 29,500	\$ 28,941	\$ 30,000	1.69%
Total Revenues	\$ 32,661	\$ 29,500	\$ 28,941	\$ 30,000	1.69%
Expenditures					
Health and Human Services	\$ 32,661	\$ 29,500	\$ 635	\$ 30,000	1.69%
Total Expenditures	\$ 32,661	\$ 29,500	\$ 635	\$ 30,000	1.69%

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

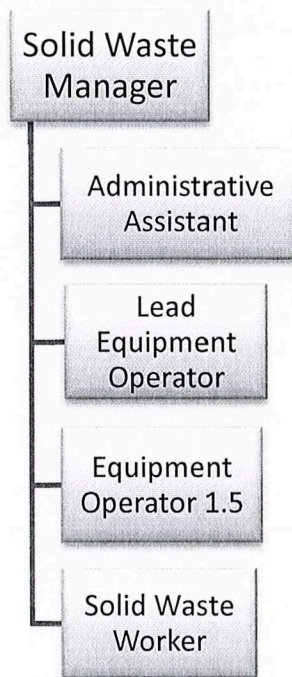
Goals for 2024

- 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
2024 Proposed Budget Summary

0060 Solid Waste - Keith Cohrs

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Public charges for services	1,700,674	1,595,000	927,085	1,677,528	5.17%
Intergovernmental chrgs for services	150,785	130,000	93,349	130,000	0.00%
Miscellaneous	109,686	135,000	121,951	135,000	0.00%
Total Revenues	1,961,145	1,860,000	1,142,385	1,942,528	4.44%
Fund Balance Applied					
	-	226,955	-	226,955	0.00%
Total Rev/Transfers/Fund Bal App	\$ 1,961,145	\$ 2,086,955	\$ 1,142,385	\$ 2,169,483	3.95%
Expenditures					
Payroll	\$ 375,906	\$ 408,755	\$ 179,217	\$ 429,983	5.19%
Public Works	2,142,704	1,478,200	463,169	1,539,500	4.15%
Total Expenditures	2,518,610	1,886,955	642,386	1,969,483	4.37%
Other Financing Uses					
	668,972	200,000	-	200,000	0.00%
Total Expenditures & Other Fin Uses	\$ 3,187,582	\$ 2,086,955	\$ 642,386	\$ 2,169,483	3.95%

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.
- Manage the sale of tax delinquent lands taken by the county.
- Maintain a network of roads and trails on the forest for recreational use and timber harvesting.

2024 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.
- Continue to maintain summer ATV trails primarily with grant dollars.
- Continue to maintain cross-country ski trails in the Underdown Recreation Area.

Performance Indicators

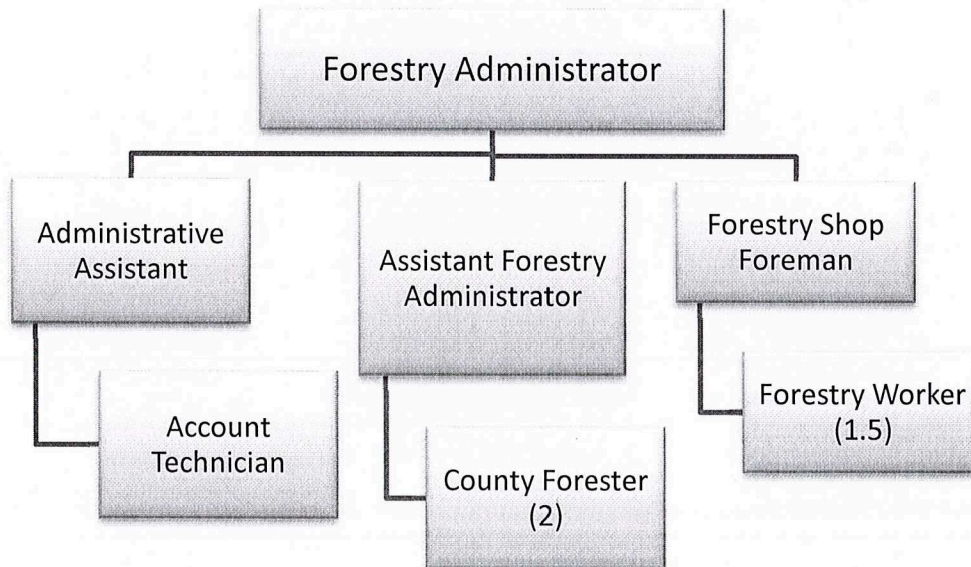
- Established 1,579 acres of timber towards our allowable cut on the county forest in 2023 including sales to regenerate early successional species of concern.
- Administered approximately \$190,000 in snowmobile and winter ATV grants.
- Maintained 47 miles of summer ATV/UTV trail using grant money.
- Re-routed a section of the summer ATV/UTV trail prone to erosion with grant money.

- Re-habilitated a section of ATV/UTV trail where ATV accidents have occurred.
- Met with ATV clubs to look at possible trail development.
- Applied for and were awarded maintenance funding for an additional 16.5 miles of snowmobile trail.
- Purchased 0.6 acre property in the Town of Harrison to allow continued access to the County Forest for logging and recreational activities.
- Maintained cross-country ski trails in the Underdown.
- Mowed lawns and maintained bathroom facilities at county parks and campgrounds.
- Repaired roof on Tug Lake pavilion.
- Added sand to the beach at Tug Lake.
- Awarded a contract to Huffcutt Concrete to construct and deliver new restrooms at the New Wood Campground and Hay Meadow Park.
- Completed hunter access road improvements to Frog Lake in Harrison with grant funding.
- Replaced 3 culverts, hauled and spread gravel to build up/repair county forest roads receiving County Forest Road Aid Funding.
- Replaced culverts and improved sections of an existing woods road used for logging and public access to the County Forest.
- 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.
- Applied for and were awarded grant dollars to perform roadside brushing of county forest roads.
- Planted 63 acres of red pine, including 40 acres with grant money.
- Contracted site prep of 160 acres for replanting in the next couple years.
- Performed invasive species plant control in many areas of the county forest.
- Applied for and received grant money to help pay for a contractor to assist spraying garlic mustard.
- Sold 20 tax delinquent parcels to private individuals and 1 to the City of Tomahawk.
- Sold bough and firewood gathering permits.
- Issued disabled hunter permits, trapping and private land access permits.
- Decommissioned 7 open wells with DATCP cost share money.
- Purchased flammable liquids cabinet for use at the Forestry Shop.

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
2024 Proposed Budget Summary**

0062 Forestry - Dean Bowe

Account Description	2022 Actual Amount	2023 Modified Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Intergovernmental Revenue	292,100	278,461	162,756	239,265	-14.08%
Public charges for services	1,429,882	1,037,475	989,883	1,117,798	7.74%
Intergovernmental charges	2,059	-	-	-	-
Miscellaneous	21,649	-	168	-	-
Total Revenues	1,745,690	1,315,936	1,152,806	1,357,063	3.13%
Fund Balance Applied					
	-	194,665	-	192,026	-1.36%
Total Rev, Fund Bal Applied and Transfer	\$1,745,690	\$1,510,601	\$1,152,806	\$1,549,089	2.55%
Expenditures					
Payroll	\$ 650,173	\$ 740,021	\$ 350,640	\$ 809,378	9.37%
Conservation and development	461,032	694,535	287,151	675,215	-2.78%
Total Expenditures	1,111,205	1,434,556	637,791	1,484,593	3.49%
Other Financing Uses					
Transfer to Gen Fund	75,984	76,045	-	64,496	-15.19%
Aids to Towns (10%)	1,000,402	-	-	-	-
Total Expenditures and Other Fin Uses	\$2,187,591	\$1,510,601	\$ 637,791	\$1,549,089	2.55%

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

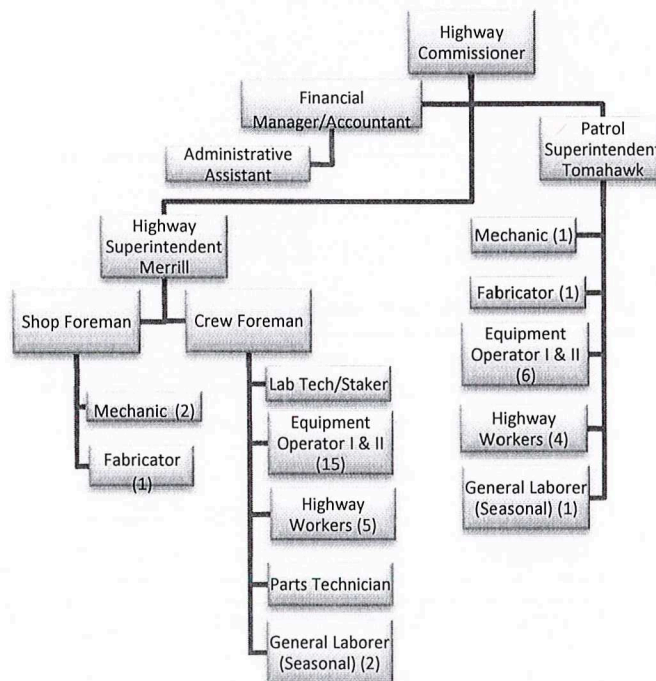
- The most productive, safe, and cost-effective use of all Highway Department employees is attained.
- The 270 miles of county trunk highway are maintained and constructed for safe, convenient, and efficient movement of vehicles.
- To provide good quality, cost-effective roadway maintenance and construction 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
Fabricator		2	2	2
Mechanic		3	3	3
Parts Technician		1	1	1
Lab Technician/Staker		1	1	1
Equipment Operator II		11	11	11
Equipment Operator I		10	10	10
Highway Workers		9	9	9
General Laborer (Seasonal)	3			3
Totals	3.75	43	43.75	47

*Shared with Finance to make a full time position

Organization Chart



Lincoln County
Proprietary Fund
2024 Proposed Budget Summary

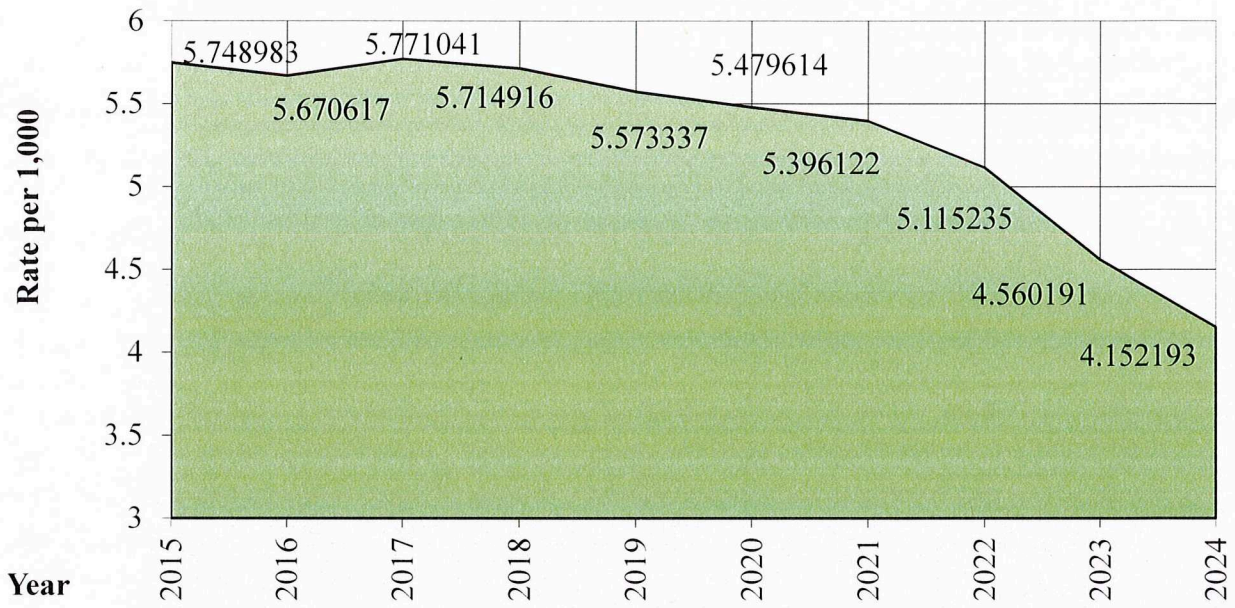
0070 Highway - John Hanz

Account Description	2022 Actual Amount	2023 Modifed Budget	2023 6 month Actual	2024 Original Budget	2023/2024 % of Change
Revenues					
Intergov't Revenues	-	-	-	-	0
Licenses & Permits	4,450	-	1,500	4,000	0.00%
Public Charges for Services	9,237	-	1,231	500	0
Intergov't Charges for Services	8,493,707	9,709,225	3,518,692	10,546,309	8.62%
Miscellaneous	68,527	50	16,500	8,000	15900.00%
Total Revenues	8,575,921	9,709,275	3,537,923	10,558,809	8.75%
Expenditures					
Payroll	\$ 5,977,087	\$ 5,488,121	\$ 3,057,819	\$ 4,472,558	-18.50%
Public Works	2,350,751	4,221,154	836,024	6,086,251	44.18%
Total Expenditures	8,327,838	9,709,275	3,893,843	10,558,809	8.75%
Other Financing Uses	21,745	-	-	-	
Total Expenditures & Other Fin Uses	\$ 8,349,583	\$ 9,709,275	\$ 3,893,843	\$10,558,809	8.75%

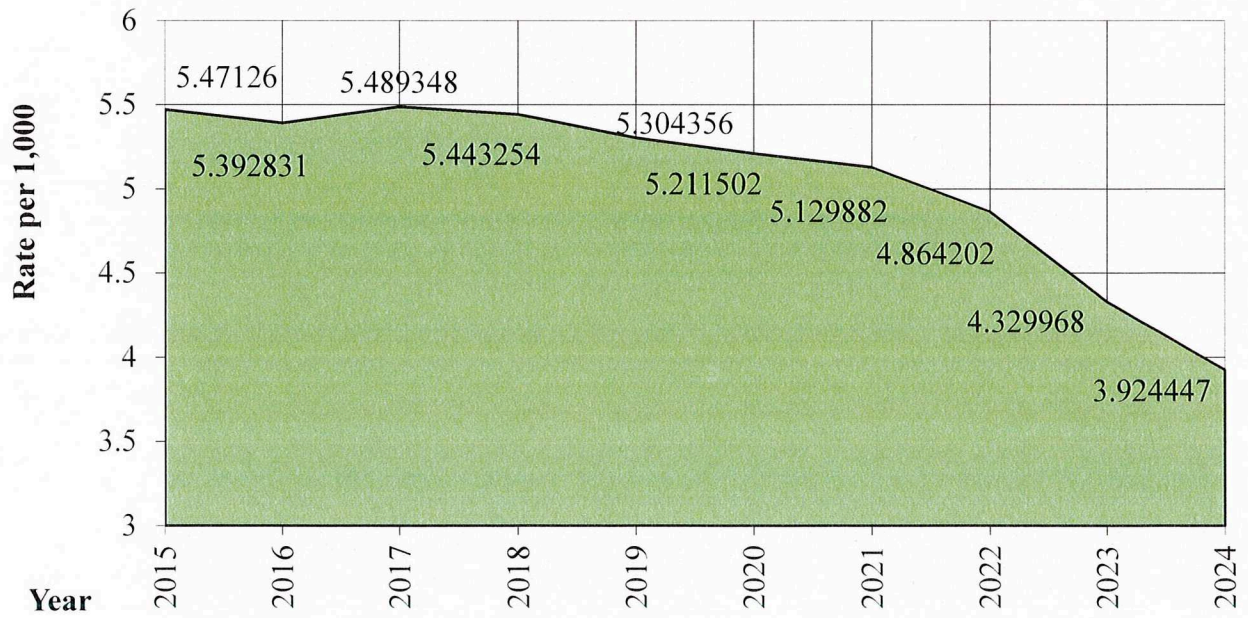
**2024 Operating Levy Rate Calculation
With 2023 Comparison**

Operating Levy Rate Calculation	2024	2023	Dollar Change	% Change
Allowable tax levy for operations*	\$ 12,323,335	\$ 12,194,078	\$ 129,257	1.06%
Add:				
Library Levy	691,515	678,207	\$ 13,308	1.96%
Culvert Aid	111,000	34,000	\$ 77,000	226.47%
Emergency Medical	1,505,366	1,200,919	\$ 304,447	25.35%
Total Operating Levy	\$ 14,631,216	\$ 14,107,204	\$ 524,012	3.71%
 Equalized Value (exclusive of TID)	 \$ 3,523,732,700	 \$ 3,093,555,100	 \$ 430,177,600	 13.91%
* 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	\$ 11,753,218	\$ 11,625,724	\$ 127,494	1.10%
Add: Special Purpose Levy Libraries	691,515	678,207	\$ 13,308	1.96%
Veterans Relief	5,300	5,300	\$ -	0.00%
Town Culvert Aid	111,000	34,000	\$ 77,000	226.47%
Countywide EMS	1,505,366	1,200,919	\$ 304,447	25.35%
Health	564,817	563,054	\$ 1,763	0.31%
State Special Charges Upon County	-	-	\$ -	0.00%
Total Proposed Operating Tax Levy	\$ 14,631,216	\$ 14,107,204	\$ 524,012	3.71%
Add: Debt Service	1,027,550	1,005,850	\$ 21,700	2.16%
Total County Tax Levy	\$ 15,658,766	\$ 15,113,054	\$ 545,712	3.61%
 Operating Levy Rate	 \$ 0.0033354	 \$ 0.0037580	 \$ (0.0004226)	 -11.25%
Debt Service Rate	\$ 0.0002916	\$ 0.0003251	\$ (0.0000335)	-10.31%
Libraries	\$ 0.0001962	\$ 0.0002192	\$ (0.0000230)	-10.49%
Veterans Relief	\$ 0.0000015	\$ 0.0000017	\$ (0.0000002)	-12.21%
Town Culvert Aid	\$ 0.0000315	\$ 0.0000110	\$ 0.0000205	186.62%
Countywide EMS	\$ 0.0004272	\$ 0.0003882	\$ 0.0000390	10.05%
Health	\$ 0.0001603	\$ 0.0001820	\$ (0.0000217)	-11.93%
State Special Charges Upon County	\$ -	\$ -	\$ -	0.00%
 Tax rate per \$1,000 for townships (exclusive of assessment for libraries and debt)	 \$ 3.955947	 \$ 4.340959	 \$ (0.3850120)	 -8.87%
Libraries tax rate per \$1,000 value	0.196245	0.219232	\$ (0.0229872)	-10.49%
Total operating tax rate per \$1,000 value for townships	\$ 4.152192	\$ 4.560192	\$ (0.4079992)	-8.95%
Debt service tax rate per \$1,000 value	0.291608	0.325144	\$ (0.0335353)	-10.31%
Total rate per \$1,000 value for townships	\$ 4.443801	\$ 4.885335	\$ (0.4415346)	-9.04%
 Operating tax rate per \$1,000 value for cities	 \$ 3.924447	 \$ 4.329969	 \$ (0.4055218)	 -9.37%
Debt service tax rate per \$1,000 value	0.291608	0.325144	\$ (0.0335353)	-10.31%
Total tax rate per \$1,000 value for cities	\$ 4.216055	\$ 4.655112	\$ (0.4390575)	-9.43%

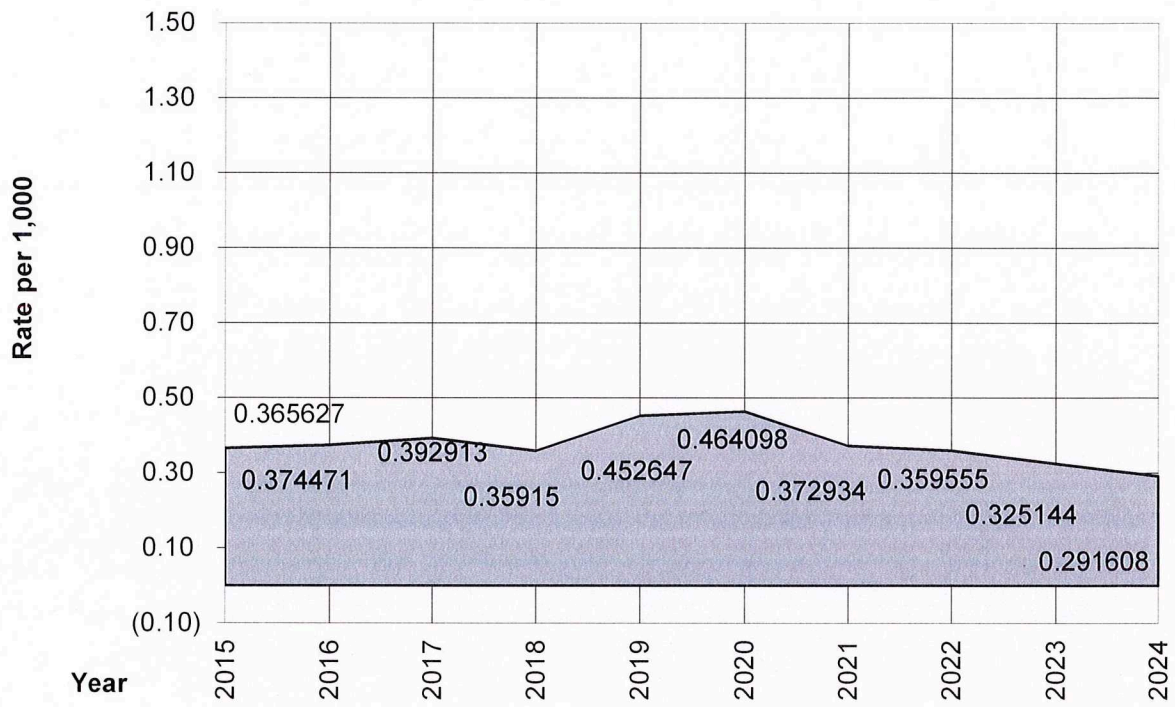
Operational Mill Rate Comparison For Townships 2015-2024



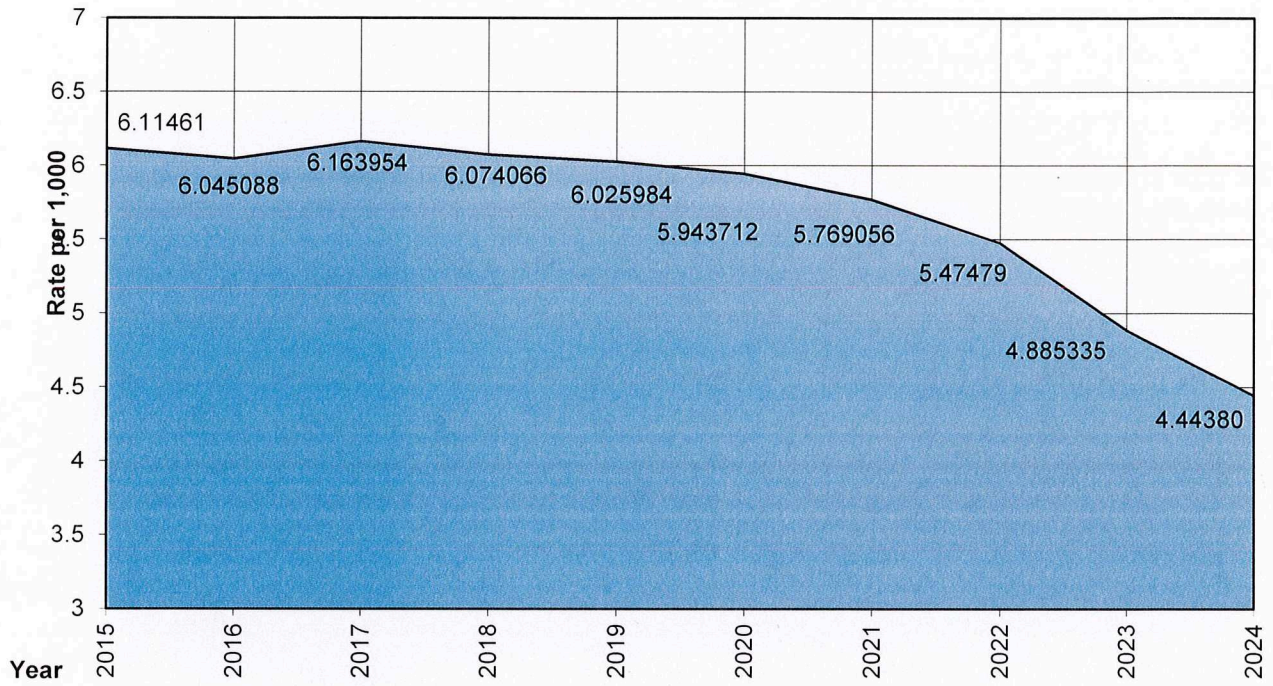
Operational Mill Rate Comparison For Cities 2015-2024



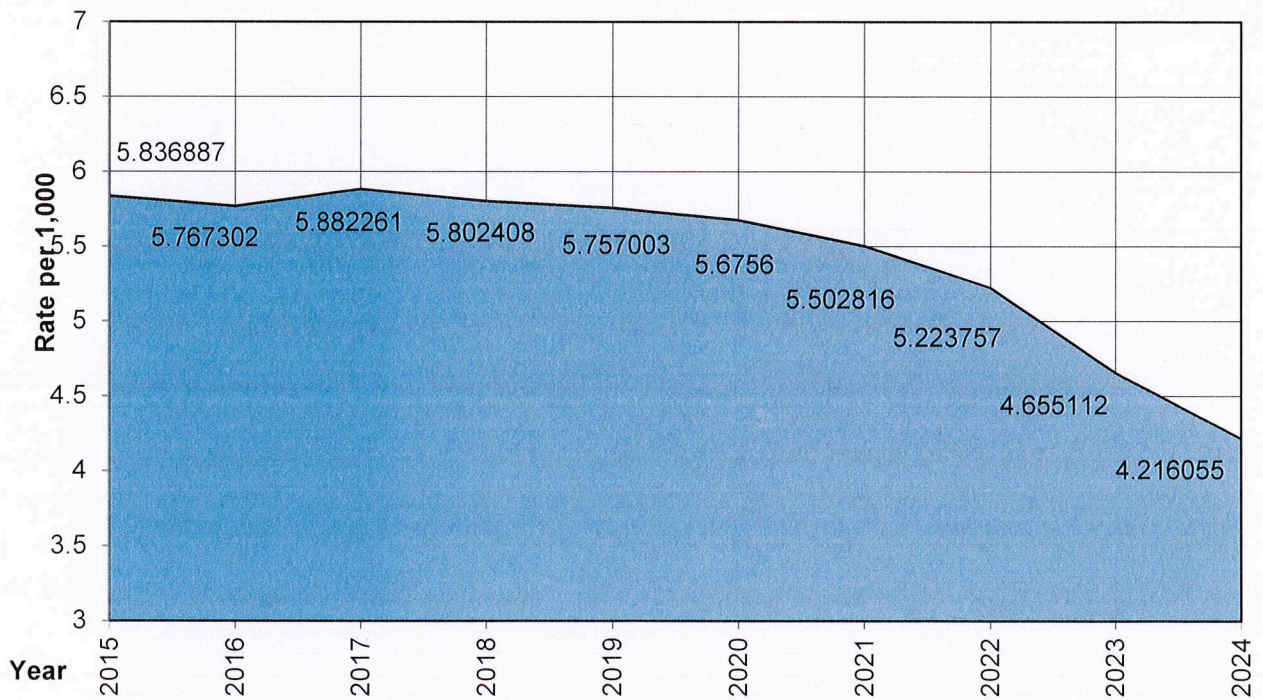
Debt Service Mill Rate for County 2015-2024



Total Mill Rate for Townships 2015-2024



Total Mill Rate for Cities 2015-2024



Lincoln County
Apportionment of County Taxes to Townships and Cities
2023 and 2024 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	2023 Apportionment	% Change
Birch	\$ 55,543,600	0.015762717	\$ 2,299.35	\$ 83.54	\$ 8,903.05	\$ 14,324.65	\$ 23,728.66	\$ 16,196.98	\$ 185,262.64	\$ 250,798.87	\$ 246,882.57	1.59%
Bradley	683,826,700	0.194063159	28,308.55	1,028.53	109,610.16	176,358.37	292,136.08	199,409.62	2,280,866.61	3,087,717.92	2,913,964.10	5.96%
Coming	108,360,200	0.030751538	4,485.81	162.98	17,368.99	27,946.01	46,292.32	31,598.74	361,429.53	489,284.38	439,683.69	11.28%
Harding	73,117,700	0.020750070	3,026.87	109.98	11,719.99	18,857.00	31,286.45	21,321.73	243,880.10	330,152.12	317,000.62	4.15%
Harrison	260,040,300	0.073796829	10,764.95	391.12	41,681.70	67,064.19	111,091.24	75,829.93	867,350.22	1,174,173.35	1,121,631.21	4.68%
King	260,835,000	0.074022357	10,797.85	392.32	41,809.09	67,269.15	111,430.74	76,061.67	870,000.90	1,177,761.72	1,092,767.39	7.78%
Merrill	303,819,400	0.086220899	12,577.29	456.97	48,699.03	78,354.79	129,794.01	88,596.28	1,013,373.02	1,371,851.39	1,330,217.62	3.13%
Pine River	179,398,200	0.050911410	7,426.59	269.83	28,755.63	46,266.66	76,640.31	52,314.02	598,372.90	810,045.94	865,600.77	-6.42%
Rock Falls	132,721,800	0.037665116	5,494.32	199.63	21,273.90	34,228.85	56,699.78	38,702.79	442,686.32	599,285.59	576,159.65	4.01%
Russell	60,957,400	0.017299099	2,523.47	91.69	9,770.83	15,720.87	26,041.48	17,775.69	203,320.08	275,244.11	270,901.53	1.60%
Schley	101,210,400	0.028722496	4,189.83	152.23	16,222.95	26,102.08	43,237.87	29,513.80	337,581.76	457,000.52	444,524.07	2.81%
Scott	142,264,400	0.040373210	5,889.35	213.98	22,803.48	36,689.88	60,776.46	41,485.49	474,515.14	642,373.78	677,571.12	-5.19%
Skanawan	75,820,300	0.021517041	3,138.75	114.04	12,153.19	19,554.00	32,391.02	22,109.84	252,894.47	342,355.31	325,307.70	5.24%
Somo	28,201,900	0.008003416	1,167.48	42.42	4,520.47	7,273.25	12,048.07	8,223.91	94,065.90	127,341.50	121,526.01	4.79%
Tomahawk	103,144,600	0.029271403	4,269.90	155.14	16,532.99	26,600.91	44,064.17	30,077.83	344,033.18	465,734.12	454,741.23	2.42%
Wilson	112,076,100	0.031806073	4,639.64	168.57	17,964.61	28,904.34	47,879.78	32,682.33	373,823.71	506,062.98	482,460.36	4.89%
Total Towns	\$ 2,681,338,000	0.760936833	\$ 111,000.00	\$ 4,032.97	\$ 429,790.06	\$ 691,515.00	\$ 1,145,488.44	\$ 781,900.65	\$ 8,943,456.48	\$ 12,107,183.60	\$ 11,680,939.64	3.65%
Cities												
Merrill	\$ 538,707,600	0.152879814	\$ -	\$ 810.26	\$ 86,349.12	\$ -	\$ 230,140.07	\$ 157,091.65	\$ 1,796,829.78	\$ 2,271,220.88	\$ 2,194,156.55	3.51%
Tomahawk	303,687,100	0.086183353	\$ -	\$ 456.77	\$ 48,677.82	\$ -	\$ 129,737.49	\$ 88,557.70	\$ 1,012,931.74	\$ 1,280,361.52	\$ 1,237,957.81	3.43%
Total Cities	\$ 842,394,700	0.239063167	\$ -	\$ 1,267.03	\$ 135,026.94	\$ -	\$ 359,877.56	\$ 245,649.35	\$ 2,809,761.52	\$ 3,551,582.40	\$ 3,432,114.36	3.48%
Grand Total	\$ 3,523,732,700	1.000000000	\$ 111,000.00	\$ 5,300.00	\$ 564,817.00	\$ 691,515.00	\$ 1,505,366.00	\$ 1,027,550.00	\$ 11,753,218.00	\$ 15,658,766.00	\$ 15,113,054.00	3.61%

2024 Budget Highlights

During 2023, 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 1.06 percent.

Comparative data for 2020 through 2024 are as follows:

Proposed Budget	2024	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Total County Budget	\$ 48,656,891	\$ 45,710,355	\$ 45,959,653	\$ 47,928,239	\$ 40,508,910
Percent increase (decrease)	6.45%	(0.54%)	(4.11%)	18.32%	(22.74%)
Operating Tax Levy	\$ 14,631,216	\$ 14,107,204	\$ 14,061,534	\$ 13,965,081	\$ 13,557,408
Percent increase (decrease)	3.71%	0.32%	0.69%	3.01%	1.55%
Levy for Debt Payments	\$ 1,027,550	\$ 1,005,850	\$ 988,400	\$ 965,200	\$ 1,148,250
Percent increase (decrease)	2.16%	1.77%	2.40%	(15.94%)	36.85%
Total Tax Levy	\$ 15,658,766	\$ 15,113,045	\$ 15,050,057	\$ 14,931,037	\$ 14,705,658
Percent Increase (decrease)	3.61%	0.42%	0.80%	1.53%	3.63%
Equalized valuation (TID out)	\$ 3,523,732,700	\$ 3,093,555,100	\$ 2,748,951,800	\$ 2,588,125,000	\$ 2,474,153,700
Percent increase (decrease)	13.91%	12.54%	6.21%	4.61%	5.91%
Shared Revenue	\$ 1,081,000	\$ 1,053,000	\$ 1,057,000	\$ 1,054,986	\$ 1,023,000
Percent increase (decrease)	2.66%	(0.38%)	0.19%	3.13%	0.80%

2024 budget
Capital Improvement Projects (CIP)

	Department	Project	2024	2025	2026	2027	2028	Total
EXPENDITURES								
E	Maintenance	Service Center HAVAC	190,000					190,000
I	Maintenance	County Parking Lot	80,000					80,000
B	Maintenance	Service Center Roof		235,000				235,000
B	Maintenance	Jail A/C Unit 1		70,000				70,000
E	Maintenance	John Deere 1435 Mower Replacement		55,000				55,000
B	Maintenance	Jail A/C Unit 3			75,000			75,000
I	Maintenance	Parking Lot Maintenance			60,000			60,000
B	Maintenance	Ext. Brick/Tuck Pointing-Human Service Bldg			500,000			500,000
B	Maintenance	Service Center A/C Unit 2				70,000		70,000
B	Maintenance	Jail roof Replacement				300,000		300,000
B	Maintenance	Service Center A/C Unit 1					60,000	60,000
E	Information Technology	Datacenter Air Conditioning	100,000					100,000
E	Information Technology	Core Data Center Fiber Optic Switches		50,000				50,000
E	Information Technology	Backup & Disaster Recovery System		75,000				75,000
E	Information Technology	Print Equipment			125,000			125,000
E	Information Technology	Datacenter Liebert Battery Backup			100,000			100,000
E	Information Technology	Video Arraingment & Conferencing-Courthouse					100,000	100,000
E	Information Technology	Storage Infrastructure					150,000	150,000
E	Information Technology	Voice Gateways & Routers					50,000	50,000
E	Forestry	Loader #14				180,000		180,000
E	Forestry	Platform Truck #6					80,000	80,000
E	Amulance	Ambulance	431,568					431,568
E	Amulance	Chassis	60,000					60,000
I	Landfill	Landfill Construction	680,000					680,000
	Debt Service	Debt Payments	1,027,550	1,048,450	1,068,550	1,092,800	1,121,100	5,358,450
I	County Roads	Pulverize and Repave Roads	250,000	250,000	250,000			750,000
B	Highway	Building Project					18,000,000	18,000,000
E	Highway Equipment	Highway Equipment	500,000	505,000	485,000	700,000	560,000	2,750,000
		Total CIP Expenditures	3,319,118	2,288,450	2,663,550	2,342,800	20,121,100	30,735,018

FUNDING SOURCES		2024	2025	2026	2027	2028	Total
	Designated for CIP						
Maintenance	Service Center HAVAC	190,000					190,000
Maintenance	County Parking Lot	80,000					80,000
Maintenance	Service Center Roof		235,000				235,000
Maintenance	Jail A/C Unit 1		70,000				70,000
Maintenance	John Deere 1435 Mower Replacement		55,000				55,000
Maintenance	Jail A/C Unit 3			75,000			75,000
Maintenance	Parking Lot Maintenance			60,000			60,000
Maintenance	Ext. Brick/Tuck Pointing-Human Service Bldg			500,000			500,000
Maintenance	Service Center A/C Unit 2				70,000		70,000
Maintenance	Jail roof Replacement				300,000		300,000
Maintenance	Service Center A/C Unit 1					60,000	60,000
Information Technology	Datacenter Air Conditioning	100,000					100,000
Information Technology	Core Data Center Fiber Optic Switches		50,000				50,000
Information Technology	Backup & Disaster Recovery System		75,000				75,000
Information Technology	Print Equipment			125,000			125,000
Information Technology	Datacenter Liebert Battery Backup			100,000			100,000
Information Technology	Video Arraingment & Conferencing-Courthouse					100,000	100,000
Information Technology	Storage Infrastructure					150,000	150,000
Information Technology	Voice Gateways & Routers					50,000	50,000
County Roads	Pulverize and Repave Roads	250,000	250,000	250,000			750,000
	Total Designated for CIP	620,000	735,000	1,110,000	370,000	360,000	3,195,000
	Tax Levy						
Amulance	Ambulance	275,175					275,175
Amulance	Chassis	60,000					60,000
Debt Service	Debt Payments	1,027,550	1,048,450	1,068,550	1,092,800	1,121,100	5,358,450
	Total tax Levy	1,362,725	1,048,450	1,068,550	1,092,800	1,121,100	5,693,625
	Designated Department Funds						
Forestry	Loader #14				180,000		180,000
Forestry	Platform Truck #6					80,000	80,000
Amulance	Ambulance	156,393					156,393
Landfill	Construction of Phase 4 Mod 1B	680,000					680,000
Highway Equipment	Highway Equipment	500,000	505,000	485,000	700,000	560,000	2,750,000
	Total Designated Department Funds	1,336,393	505,000	485,000	880,000	640,000	3,846,393
	Other Funds						
	Debt					18,000,000	18,000,000
	Total Other Funds	-	-	-	-	18,000,000	18,000,000
	Total Funding Sources	3,319,118	2,288,450	2,663,550	2,342,800	20,121,100	30,735,018

**2024 Budget
Capital Outlay**

Expenditures						
Department	Project	2024	2025	2026	2027	2028
Maintenance	Courthouse South Door		12,000			
Maintenance	Computer Room Liebert System-Jail					10,000
Maintenance	Two water heaters in Jail Mech Room					23,000
Information Tech	Wireless Network Hardware				20,000	
County Clerk	ADA Voting Equipment	16,000				
Sheriff	Tasers	50,700				
Sheriff	Patrol Vehicles	180,000				
Sheriff	Investigator Vehicle	41,000				
Forestry	Truck #8		40,000			
Forestry	Half Ton Truck #2			40,000		
Forestry	Truck # 7				45,000	
Forestry	Truck #9				40,000	
Forestry	Back Hoe #80			12,000		
Forestry	Snowmobile #104		10,000			
Forestry	Snowmobile #106				12,000	
Forestry	Above Ground Gas Tank		15,000			
Forestry	Above Ground Diesel Tank		15,000			
Highway	Broom	15,000				
Highway	Crew Cab Sign Truck	49,900				
Highway	Patrol Pickup		45,000			
Highway	Patrol Pickup		40,000			
Highway	1 Ton Pickup			49,000		
Highway	1 Ton Pickup			49,000		
Highway	2 Brooms				30,000	
Highway	Mower				15,000	
Highway	Patrol Pickup					38,000
Highway	Router					10,000
	Total for Outlay (Projects less than \$50,000)	352,600	177,000	150,000	162,000	81,000

Funding Sources

	CIP	2024	2025	2026	2027	2028
Maintenance	Courthouse South Door		12,000			
Maintenance	Computer Room Liebert System-Jail					10,000
Maintenance	Two water heaters in Jail Mech Room					23,000
Information Tech	Wireless Network Hardware				20,000	
County Clerk	ADA Voting Equipment	16,000				
Sheriff	Tasers	50,700				
Sheriff	Patrol Vehicles	180,000				
Sheriff	Investigator Vehicle	41,000				
	Total CIP	287,700	12,000	-	20,000	33,000
Sheriff	4 or 5 patrol vehicles per year					
	Total Tax Levy	-	-	-		
Forestry	Equipment	-	80,000	52,000	97,000	-
Highway	Equipment	64,900	85,000	98,000	45,000	48,000
	Total Departmental Funds	64,900	165,000	150,000	142,000	48,000
	Total Funding Sources	352,600	177,000	150,000	162,000	81,000

Lincoln County 2024 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)
10	23	County Clerk		16,000.00	Voting Equipment (CIP)
10	25	Information Technology		100,000.00	IT CIP Project
10	26	Maintenance		270,000.00	CIP Projects (CIP)
10	27	Veterans Services			Fuel Assistance
10	30	Clerk of Courts	16,594.00		Interpreter Fees
10	32	Family Court Comm.	10,211.00		Mediation Fees
10	50	Sheriff's Office		271,700.00	Vehicle Outlay, Tasers Outlay
		Subtotals	\$ 26,805.00	\$ 907,700.00	
		Total funds applied in general fund		\$ 934,505.00	