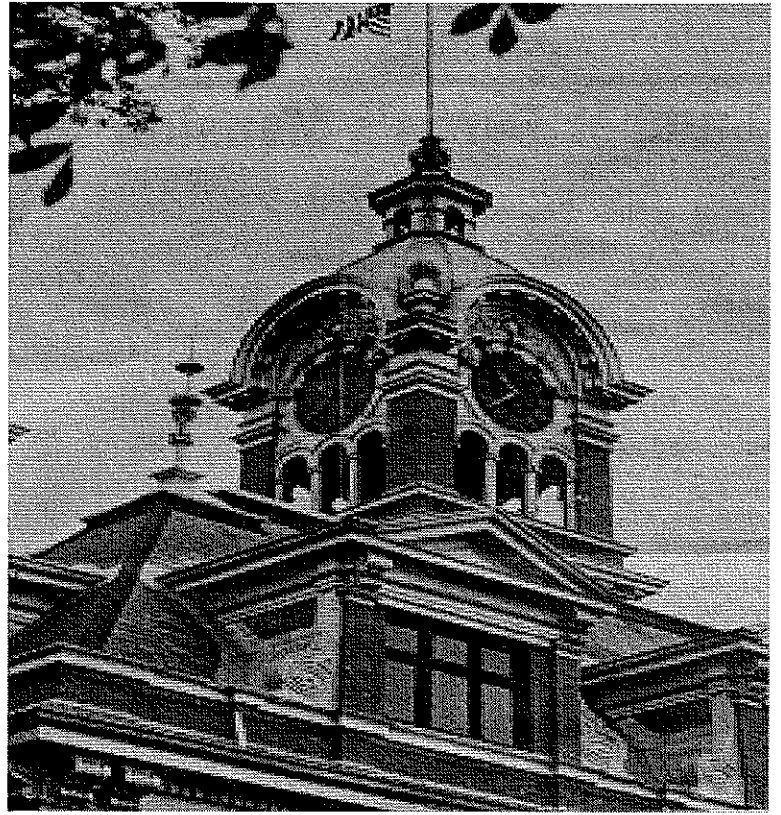


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*Budget
Report*

LINCOLN COUNTY
2009 Proposed Budget
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Budget Message

This book contains the 2009 Lincoln County Budget. It is the result of the biggest and most involved annual project the County takes on each year. Each department head and standing committee play an important role in the process of pulling together a single budget for the many areas of service provided by Lincoln County. County government provides a wide range of services to its residents from Ambulance to Zoning; from birth to three programs to the Commission on Aging. The budget is not a product of a single standing committee or a single department but a product of team work involving all of the department heads, standing committees, and county board members. All of these people working together create a single overall budget for Lincoln County. Without the hard work of the departments and committees, a budget would be impossible.

The budget process is one of the most important management tools used by the County.

1. It provides a revenue and expenditure plan for each department.
2. Following its adoption, it provides a measurement tool for the departments during the budget year.
3. The budget process also provides an annual opportunity for the committees and management to review operations of each department.

The County budget is a large and complex project. Departments and committees must consider a wide variety of revenues sources, statutory requirements, state mandates, the changing economy, and the demands for services by residents. How the money is spent involves a lot of decisions. How the money is raised is also a complex process involving equalized value, levy limits and rates, and the apportionment of those taxes. It is a complex process that does not have simple answers and/or explanations.

Each year the County faces the challenges of balancing the demand for services, state mandates, and the ability to pay for those services. The 2009 budget process produced those same challenges. The 2009 budget process began earlier this year with the deadline for initial requests up one month to August 1st in order to give staff and the committees more opportunity to review options.

The County continues to operate under a state imposed levy limit. The county's overall levy for operations (excluding libraries) was limited to a 2% increase or \$11,201,725. Departments were asked to hold their budget as close as possible to that 2 % limit. However, with binding arbitration, increased fuel costs, and general inflation, the initial requests exceeded the levy limit. The budget was then reviewed by the Finance Committee, and under the their direction, the Finance Director and Administrative Coordinator eliminated that initial deficit by using other financing sources, finding additional revenue, and making cuts in various budgets. The resulting balanced budget was the result of the departments working and agreeing with those changes. This resulted in a balanced budget with an overall tax levy increase of approximately 2%.

	2008	2009	Increases	
Total	11,916,352	12,137,641	221,289	1.86%
Debt Service	383,653	383,653	-	0.00%
Operations	11,532,699	11,753,988	221,289	1.92%

Equalized Value: The County's equalized value increased by 4.54% over last year, which means that the levy rate will decrease slightly.

	2007	2008	Increase	Percent Increase
Equalized Value	2,282,177,500	2,385,847,000	103,669,500	4.54%

Levy Rates:

Operating		2008	2009
Cities	\$	4.81	\$ 4.70
Towns	\$	5.14	\$ 4.93
Total		2008	2009
Cities	\$	4.98	\$ 4.86
Towns	\$	5.31	\$ 5.09

Wage increase: The wage increases for 2009 for a majority of county employees were set by ratifying the various labor agreements. The wage increases of 1.5% on January 1st and 1.5% on July 1st were included in the 2009 proposed budget. The County negotiated these wage rates in the context of binding arbitration. This is the lowest cost settlement in at least 12 years. The County cannot unilaterally set wages for the majority of its employees because of union representation. It must bargain them always keeping in mind that negotiations could result in binding arbitration.

Health Insurance increase: 0% increase: The county's underwriters recommended a 8.5% increase, however given the tight budget constraints and the county's sound fund balance in the health insurance fund, it is recommended that the County not increase the rate charged to the departments.

Eliminated Positions: In the past year the County has eliminated the following positions that are not included in this initial proposed budget:

- Fiscal Clerk – Highway Department
- Fiscal Clerk – Register of Deeds
- Social Worker – Social Services
- Clerical Assistance – Commission on Aging

Additional New positions: The primary issue related to funding for the 2009 budget was the additional corrections positions needed to staff the new jail when it becomes fully operation during 2009. Four positions were added during 2008 and we are proposing to add 4 additional positions in 2009. This will provide for adequate staffing in the new facility.

Sheriff Requested: Four Correctional Guards
 Recommended: Four Correctional Guards
 Approved by County Board Resolution 2008-10-40

We are also adding a position that is “budget neutral” shared with the Courts and the Sheriff in order to improve collections and provide better financial control consistent with the County Board’s goal of centralized financial control and recommendations by the auditors.

The County Board also approved a Collections Specialist/Business Manager position. This position would be split between the Courts (Clerk of Courts and Register in Probate) and the Sheriff’s Department. This would be a professional position with reporting responsibilities to the Finance Director but day to day reporting to the Clerk of Courts/Register in Probate. This person would be responsible for improving the collection of unpaid obligations for the courts and the Sheriff’s Department. This position would also serve as the business manager for the Sheriff’s department overseeing the accounting work in that area.

Given the level of uncollected revenues in both the Clerk of Courts and the Sheriff’s department, we believe that this position can pay for itself. No additional tax levy is proposed to fund this position. The County Board requested that this position be reviewed every 6 months by the standing committee, Personnel Committee, and the County Board.

Courts Requested: Collection Specialist
 Recommended: Modified to Business Manager/Collections Specialist
 Approved by County Board Resolution 2008-10-39

The year 2009 will be a year of change for the organization as some departments settle into the new Lincoln County Service Center, while Courts and Sheriff’s department move into the remodeled Safety Building and Courthouse. The county will continue to have to look for improvements and efficiencies in providing services to the residents of Lincoln County.

Lincoln County – The community

Lincoln County was created by the Wisconsin Legislature in 1874. In the beginning, Lincoln County included most of Oneida and Vilas Counties as well as parts of Langlade, Taylor, Price and Iron Counties. Lincoln County reached its' present size of 883 square miles in 1885.

The City of Merrill was named for S.S. Merrill, then the General Manager of the Chicago, Milwaukee and St. Paul Railroad. In 1881, the first courthouse was built, which later housed the Lincoln County Teachers College. The present courthouse was completed in 1903 and was entered on the National register of Historic Places by the Secretary of the Interior on April 19, 1978.

The City of Tomahawk was incorporated in 1891. The pulp and paper industry played a large part in the City's history as it continues to do at the present time. Within the City, Bradley Park, named for the father of the City, William H. Bradley, covers over 100 acres of land, heavily wooded with virgin pine. Tomahawk lies in the heart of Wisconsin's vacationland.

Today, Lincoln County' population is 30,562 (2007) this represent a 3.11% growth over the 2000 census population of 29,641.

Lincoln County – The Organization

Lincoln County is one of 72 counties in the State of Wisconsin and is governed by 21 members of the Board of Supervisors elected to two year terms in April of even numbered years. Each supervisor represents a geographical district and represents approximately 1300 people. On October 19, 2004 the County Board approved Resolution 2004-10-53 adopting the following mission statement.

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

Each County Board members serves on a number of committees that are either appointed or elected at the organizational meeting following the election. In addition to state statutes the County Board has also adopted County Board rules (Chapter 2 of the Lincoln County Code of Ordinances) which define the committee and their duties.

Organizational Chart: There are 16 standing committees which provide oversight to 26 departments. The organizational chart for the County shows the committees and departments on page 6. Separate organizational charts for each department is found with their respective budgets along with their mission statement, goals for the upcoming year, a description of the services provided and performance indicators to measure outcomes for their respective departments.

Summary table of staffing levels (2005 -2009)

Staffing Levels by Department
According to Budget Booklets

Dept	2005	2006	2007	2008	2009
Administration	2.00	2.50	2.50	2.50	2.50
Corporation Counsel	3.50	2.00	2.00	2.00	2.00
Finance	5.00	5.00	5.00	5.00	5.00
County Clerk	2.50	3.00	3.00	3.00	3.00
County Treasurer	2.75	2.75	2.75	2.75	2.75
Computer Services	4.50	4.50	4.50	4.50	4.50
Maintenance	4.00	4.00	4.00	4.00	4.00
Veterans	2.00	2.00	2.00	2.00	2.00
Clerk of Courts	8.00	8.00	8.00	8.00	9.00
Reg in Probate/Courts	4.00	4.00	4.00	4.00	4.00
District Attorney	4.00	4.00	4.00	4.00	4.00
Land Info & Conservation	8.00	9.00	9.40	9.40	9.40
Zoning	6.25	6.25	6.25	6.25	6.25
Reg of Deeds	4.00	4.00	4.00	4.00	3.00
UW Ext	3.00	3.00	3.00	2.00	2.00
Sheriff	55.00	55.00	55.00	58.50	66.5
Emg Mgmt	1.00	1.00	1.00	1.00	1.00
Child Support		4.00	4.00	0.00	0.00
Health Dept	11.84	12.24	13.04	16.38	16.38
Social Services	33.50	29.00	29.00	29.00	28.00
COA	6.00	5.50	5.50	5.50	5.00
DD	25.25	25.09	25.38	26.38	26.38
Solid Waste	4.25	4.25	4.40	4.40	4.40
Pine Crest	156.60	156.80	156.80	156.80	156.80
Forestry	10.50	10.50	10.50	10.50	10.50
Highway	48.00	47.00	47.00	48.00	48.00
	415.44	414.38	416.02	419.86	426.36

County Board

Admin & Legis	Personnel	Finance & Insurance	Public Property	Forestry Land & Parks	Solid Waste	Highway	Land Cons & Info	Planning & Zoning	Emg Mgmt	Law Enforce EMS & Judicial	Comm on Aging	DD Board	Health	Pine Crest	Social Services

Administration	County Clerk	Maintenance	Forestry	Solid Waste	Highway	Land Cons. & Info	Zoning	Emg Mgmt	Circuit Court/ Reg in Probate	Comm on Aging	Developmental Disabilities	Health	Pine Crest	Social Services
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Corporation Counsel	Finance	UW Ext	District Attorney	Vets Service
Information Technology	Treasurer	Register of Deeds	Sheriff	
			Clerk of Courts	
			Coroner	

Resolution 2008-11-44

Motion by:

Second by:

Title: Approving the 2009 Budget and Providing for Tax Levy

Dist.	Supervisor	Y	N	Absent
13	Alber			
18	Bailey			
12	Berndt			
3	Bloomer			
1	Caylor			
17	Eisenman			
19	Fox			
8	Krueger			
15	Lee			
16	Loka			
14	Lussow			
20	Meyer			
11	Mittelsteadt			
10	Plant			
22	Rankin			
7	Rusch			
5	Saal			
4	Short			
21	Simon			
2	Weaver			
6	Woller			
9	Zeitz			
Totals				

Carried
Defeated
Amended

Voice vote
Roll call

WHEREAS, the Lincoln County Finance and Insurance Committee, after careful review, does hereby present the 2009 budget recommended for adoption;

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the 2009 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:

Veterans Relief	\$ 6,000.00
State Special Charges Upon County	140.00
Debt Service	383,653.00
Other County Taxes	11,195,585.00
Libraries	552,263.00
TOTAL COUNTY TAXES	\$12,137,641.00

State Tax (for Forestry Purposes)	\$408,992.69
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TOTAL COUNTY AND STATE TAXES	\$12,546,633.69
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AND BE IT FURTHER RESOLVED, that the County Clerk shall enter in the Tax Apportionment, other State and County Special Charges as authorized legal taxes against the respective districts to the County.

Dated this 12th day of November, 2008.

Introduced by: Finance and Insurance Committee

Committee Action:

Fiscal Impact: As stated above

Drafted by: Dan Leydet, Finance Director

STATE OF WISCONSIN)
) SS:
COUNTY OF LINCOLN)

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

Robert D. Kunkel, County Clerk

LINCOLN COUNTY, WISCONSIN
2009 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 2009 will be held in the County Board Room #257 of the Lincoln County Service Center, Merrill, WI. The hearing is set for Wednesday, November 12, 2008 at 9:00 a.m., for the benefit of the Lincoln County taxpayers. The following is a summary of the proposed 2009 budget. The detailed report is available for inspection at the office of the Lincoln County Clerk.

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

GENERAL FUND	2007 Actual Budget	2008 Modified Budget	2008 6 month Actual	2009 Budget Amount	2008/2009 % of Change
Revenues					
Tax Levy	\$ 6,758,195	\$ 7,010,876	\$ 7,010,876	\$ 7,394,695	5.47%
Other Taxes	2,029,151	1,950,957	883,357	1,986,742	2.35%
Intergovernmental	2,221,429	2,401,598	375,149	2,088,868	-13.02%
Licenses and permits	136,557	140,815	60,914	117,801	-16.34%
Fines, Forfeits and penalties	182,884	144,663	130,700	200,898	38.87%
Intergovernmental Charges for Services	73,426	72,705	11,376	60,630	-16.61%
Public charges for services	746,963	751,898	232,000	1,223,429	62.71%
Miscellaneous	1,440,745	1,697,435	455,093	998,039	-41.20%
Undesignated Funds Applied					
Total Revenues	\$ 13,588,350	\$ 14,170,947	\$ 9,159,465	\$ 14,081,102	-0.63%
Fund Balance Applied					
Other Financing Sources	599,571	1,075,163	-	657,065	-38.89%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 14,187,921	\$ 15,278,238	\$ 9,159,465	\$ 14,991,904	-1.87%
Expenditures					
General Government	\$ 4,476,381	\$ 4,767,221	\$ 2,473,746	\$ 4,843,173	1.59%
Public Safety	5,553,941	5,886,765	2,784,026	6,319,496	7.35%
Public Works	46,515	42,000	-	45,000	7.14%
Health and Human Services	897,944	841,036	436,558	929,601	10.53%
Culture and recreation	804,670	837,787	416,982	836,107	-0.20%
Conservation and development	792,446	887,329	360,943	881,432	-0.66%
Capital Outlay	87,423	619,364	101,102	33,000	-94.67%
Capital Improvement Plan	150,865	426,966	-	238,910	0.00%
Debt Service	-	-	-	-	0.00%
Contingency Fund	-	875,163	-	505,629	-42.22%
Future Building	-	-	-	-	0.00%
Transfers	-	-	-	-	0.00%
Budget Excess	-	-	-	-	0.00%
Total Expenditures	\$ 12,810,185	\$ 15,183,631	\$ 6,573,357	\$ 14,632,348	-3.63%
Other Financing Uses	\$ 4,143,354	\$ 94,607	\$ 94,607	\$ 359,556	280.05%
Total Expenditures & Other Financing Uses	\$ 16,953,539	\$ 15,278,238	\$ 6,667,964	\$ 14,991,904	-1.87%
ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED					
Estimated Fund Balance/Net Assets - 1/1/2009	\$ 10,529,031	\$ 1,727,901	\$ 102,621	\$ 13,558,288	
2009 Budgeted Revenues	\$ 6,940,144	\$ 12,458,888	\$ 10,197,000	\$ -	\$ 11,942,560
& Other Financing Sources	\$ 7,394,695	\$ 3,936,013	\$ 383,653	\$ -	\$ 423,140
2009 Tax Levy	\$ (14,991,904)	\$ (16,782,648)	\$ (10,610,814)	\$ -	\$ (13,053,225)
2009 Budgeted Expenditures	\$ (657,065)	\$ (387,747)	\$ (30,161)	\$ -	\$ (687,525)
Excess Revenues/(Expenditures) & Other Financing Sources	\$ 9,871,966	\$ 1,340,154	\$ 72,460	\$ -	\$ 12,870,763
Estimated Fund Balance/Net Assets-12/31/2009	\$ 9,871,966	\$ 1,340,154	\$ 72,460	\$ -	\$ 12,870,763
					\$ 29,931,162

SUPPLEMENTAL DATA			
Total Taxes Levied	Actual 2008	Proposed 2009	% Increase
	\$ 11,916,703	\$ 12,137,641	1.85%
Equalized Valuation			
	2007	2008	Increase
	\$ 2,282,177,500	\$ 2,385,847,000	4.54%
Tax Rate for Townships (Per 1,000 Value)			
	Actual 2008	Proposed 2009	Increase
	5.311155	5.087351	-4.21%

Lincoln County
Consolidated County Tax Levy
2008-2009
Comparison

Department	2004 Tax Levy	2005 Tax Levy	2006 Tax Levy	2007 Tax Levy	2008 Proposed Tax Levy	2009 Proposed Tax Levy	% Increase (-)Decrease) 2008/2009	\$ Increase (-)Decrease) 2008/2009
General Fund:								
County Board	\$ 1,196,224	\$ 1,261,886	\$ 1,231,870	\$ 1,255,483	\$ 1,313,639	\$ 1,338,075	1.86%	24,436
Administration	139,468	143,648	203,147	212,421	219,732	200,237	-8.87%	(19,495)
Corporation Counsel	182,829	192,175	161,101	169,622	173,780	178,512	2.72%	4,732
Finance Department	311,647	338,060	339,067	362,049	371,408	329,239	-11.35%	(42,169)
County Clerk	151,301	135,050	158,932	141,374	180,092	146,731	-18.52%	(33,361)
Treasurer	152,567	139,168	143,695	142,963	141,329	144,131	1.98%	2,802
Computer Services	612,191	598,922	690,114	509,598	641,523	651,926	1.62%	10,403
Maintenance	496,794	501,822	538,145	548,762	559,461	707,027	26.38%	147,566
Veterans Service	104,667	108,687	114,786	119,360	110,145	120,007	8.95%	9,862
Clerk of Courts	202,310	197,404	214,535	274,762	252,654	276,419	9.41%	23,765
Circuit Court	139,863	145,609	155,493	171,725	150,668	170,503	13.16%	19,835
Family Court Commissioner	21,900	20,170	20,170	20,573	9,446	23,229	145.91%	13,783
District Attorney	161,266	170,522	171,692	174,952	166,949	191,454	14.68%	24,505
Victim Witness	17,570	21,095	22,970	26,007	27,699	29,086	5.01%	1,387
Surveyor	87,996	191,870	195,583	196,665	205,820	204,806	-0.49%	(1,014)
Tax Description	74,868	96,224	91,876	97,815	100,712	106,472	5.72%	5,760
Land Records	117,537	295,743	190,350	190,867	171,785	177,509	3.33%	5,724
Assessment/Tax Roll	65,765	67,782	69,500	68,500	69,630	69,830	0.29%	200
Land Conservation	129,041	152,290	148,925	151,900	157,074	168,493	7.27%	11,419
Zoning	263,808	289,420	292,439	294,679	296,456	332,823	12.27%	36,367
Register of Deeds	36,686	65,577	69,749	72,597	72,570	33,125	-54.35%	(39,445)
U.W. Extension	245,550	252,680	270,169	278,367	239,339	246,558	3.02%	7,219
Sheriff	4,640,281	4,438,915	4,592,177	4,859,225	4,891,458	5,359,263	9.56%	467,805
Coroner	42,615	43,290	44,760	47,606	46,746	48,058	2.81%	1,312
Emergency Management	60,468	62,484	62,774	64,340	64,815	63,638	-1.82%	(1,177)
Child Support	-	-	-	25,595	46,263	93,491	102.09%	47,228
Non-Departmental Expenses	663,701	789,795	770,899	944,209	981,807	963,742	-1.84%	(18,065)
Non-Departmental Revenues	(3,853,905)	(4,106,252)	(4,301,343)	(4,663,821)	(4,652,124)	(4,979,689)	7.04%	(327,565)
Total General Fund	6,465,008	6,614,036	6,663,575	6,758,195	7,010,876	7,394,695	3.74%	252,681
 County Roads Fund	 2,218,273	 2,037,422	 2,108,170	 2,150,333	 2,193,340	 2,237,207	 2.00%	 43,867
Jail Assessment Fund	-	-	-	-	-	-	0.00%	-
Emergency Medical	489,941	576,651	458,384	467,483	542,055	552,896	2.00%	10,841
Health Department (Nursing)	503,273	528,137	538,256	549,021	551,905	562,943	2.00%	11,038
Social Services	446,879	446,879	576,171	587,694	587,694	446,138	-24.09%	(141,556)
Commission on Aging	98,661	100,672	102,401	106,739	103,690	103,690	0.00%	-
51.437 Board (Lincoln Industr	27,277	33,101	33,138	33,138	33,139	33,139	0.00%	-
Debt Service Funds	-	0	0	0	383,653	383,653	0.00%	-
Solid Waste	-	0	0	0	0	0	0.00%	-
Pine Crest Nursing Home	248,094	336,325	406,592	450,000	510,000	423,140	-17.03%	(86,860)
Dog License Fund	-	0	0	0	0	0	0.00%	-
Forestry	-	0	0	0	0	0	0.00%	-
Total	\$ 10,497,406	10,673,223	10,886,687	11,102,603	11,916,352	12,137,501	1.86%	221,149

Lincoln County
2009 Proposed Budget Summary
All Funds

Grand Total

Account Description	2007 Budget Amount	2008 Budget Amount	2009 Budget Amount
Revenues			
Tax Levy	\$ 11,102,603	\$ 11,916,352	\$ 12,137,501
Other Taxes	1,947,980	1,950,957	1,996,742
Intergovernmental Revenue	11,045,179	11,165,729	11,632,675
Licenses and permits	161,550	174,615	150,901
Fines, Forfeits and penalties	114,326	144,663	252,898
Public charges for services	13,330,640	13,603,823	15,147,744
Intergovernmental Charges for Services	5,462,685	6,011,522	7,005,353
Miscellaneous	1,266,217	1,782,760	1,126,656
Total Revenues	\$ 44,431,180	\$ 46,750,421	\$ 49,450,470
Fund Balance Applied	1,374,552	1,467,569	1,762,498
Other Financing Sources	136,824	32,128	10,678,293
Total Revenues/Fund Bal Appld/Other Src	\$ 45,942,556	\$ 48,250,118	\$ 61,891,261
Expenditures			
General Government	\$ 4,537,573	\$ 4,745,176	\$ 4,843,173
Public Safety	6,710,292	7,485,888	8,020,089
Public Works	9,302,692	10,113,420	11,968,977
Health and Human Services	20,586,656	20,927,853	22,042,188
Culture and recreation	859,938	833,771	836,107
Conservation and development	2,080,728	2,113,428	2,037,514
Capital Outlay	323,278	37,011	65,011
Capital Improvement Plan	336,354	431,000	348,466
Debt Service	292,125	643,683	10,610,814
Contingency Fund	726,096	887,413	505,629
Total Expenditures	\$ 45,755,732	\$ 48,218,643	\$ 61,277,968
Other Financing Uses	186,824	31,475	613,293
Total Expenditures/Principal Repayment	\$ 45,942,556	\$ 48,250,118	\$ 61,891,261

Lincoln County
General Fund Departments
2009 Proposed Budget Summary

General Fund Totals

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 6,758,195	\$ 7,010,876	\$ 7,010,876	\$ 7,394,695	5.47%
Other Taxes	2,029,151	1,950,957	883,357	1,996,742	2.35%
Intergovernmental Revenues	2,221,429	2,401,598	375,149	2,088,868	-13.02%
Licenses and permits	135,557	140,815	60,914	117,801	-16.34%
Fines, Forfeits and penalties	182,884	144,663	130,700	200,898	38.87%
Intergovernmental Charges for Services	73,426	72,705	11,376	60,630	-16.61%
Public charges for services	746,963	751,898	232,000	1,223,429	62.71%
Miscellaneous	1,440,745	1,697,435	455,093	998,039	-41.20%
Total Revenues	13,588,350	14,170,947	9,159,465	14,081,102	-0.63%
Fund Balance Applied	-	1,075,163	-	657,065	-38.89%
Other Financing Sources	599,571	32,128	-	253,737	689.77%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 14,187,921	\$ 15,278,238	\$ 9,159,465	\$ 14,991,904	-1.87%
Expenditures					
General Government					
Legislative	\$ 140,488	\$ 159,600	\$ 89,296	\$ 156,294	-2.07%
Judicial	1,089,046	1,170,348	510,193	1,234,656	5.49%
Legal	167,420	176,380	78,717	179,827	1.95%
General Administration	1,030,093	1,057,639	466,386	1,020,684	-3.49%
Financial Administration	664,640	687,404	363,436	653,997	-4.86%
General Buildings and Plant	634,449	683,493	288,224	842,527	23.27%
Property Records and Control	637,046	747,429	321,221	670,260	-10.32%
Other Government	113,199	84,928	356,273	84,928	0.00%
Public Safety	5,553,941	5,886,765	2,784,026	6,319,496	7.35%
Public Works	46,515	42,000	-	45,000	7.14%
Health and Human Services	897,944	841,036	436,558	929,601	10.53%
Culture and recreation	804,670	837,787	416,982	836,107	-0.20%
Conservation and development	792,446	887,329	360,943	881,432	-0.66%
Capital Outlay	87,423	619,364	101,102	33,000	-94.67%
Capital Improvement Plan	150,865	426,966	-	238,910	-44.04%
Contingency Fund	-	875,163	-	505,629	-42.22%
Total Expenditures	12,810,185	15,183,631	6,573,357	14,632,348	-3.63%
Other Financing Uses	4,143,354	94,607	94,607	359,556	280.05%
Total Expenditures & Other Finance Uses	\$ 16,953,539	\$ 15,278,238	\$ 6,667,964	\$ 14,991,904	-1.87%

**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

00 Non-Departmental - Dan Leydet

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ (3,870,852)	\$ (3,682,567)	\$ (3,670,317)	\$ (4,015,947)	9.05%
Other Taxes	1,959,764	1,890,957	863,185	1,936,742	2.42%
Intergovernmental Revenues	1,366,138	1,421,417	-	1,421,000	-0.03%
Public charges for services	264,781	247,084	142	250,720	1.47%
Miscellaneous	1,235,734	1,092,666	380,146	790,062	-27.69%
Total Revenues	955,565	969,557	(2,426,843)	382,577	-60.54%
Fund Balance Applied	-	94,607	-	359,556	280.05%
Total Other Financing Sources	523,032	-	-	221,609	-
Total Non-Departmental Revenue	\$ 1,478,597	\$ 1,064,164	\$ (2,426,843)	\$ 963,742	-9.44%
Expenditures					
General Government					
Legal	\$ 1,485	\$ 2,600	\$ 671	\$ 1,315	-49.42%
General Administration	21,677	4,152	3,207	7,500	80.64%
Financial	960	1,400	3,530	1,500	7.14%
General Buildings & Plant	-	-	-	-	-
Other government	113,199	84,928	356,273	84,928	0.00%
Public Safety	6,333	-	1,532	2,000	-
Health and Human Services	1,314	1,314	1,314	1,314	0.00%
Contingency Fund**	-	875,163	-	505,629	-42.22%
Total Expenditures	144,968	969,557	366,527	604,186	-37.68%
Other Financing Uses					
Transfer out	4,143,354	94,607	94,607	359,556	280.05%
Total Expend & Other Finance Uses	\$ 4,288,322	\$ 1,064,164	\$ 461,134	\$ 963,742	-9.44%

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County Board

Mission Statement

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

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

Description

The County Board of Supervisors is the County's legislative body. The Lincoln County Board of Supervisors consists of 22 members who are elected to two-year terms in April of every even numbered year. Each supervisor represents a geographical district and represents approximately 1300 people. Each County Board member serves on a number of committees that are either appointed or elected at the organizational meeting in April of even numbered years.

The County Board Chair presides over the meetings of the Board of Supervisors. The Board at the organizational meeting each April of even numbered years elects the Board Chairperson. 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. Also included are costs associated with the Wisconsin County Association Annual convention.
- Dues and contributions to organizations such as the WI Counties Association, the North Central International Trade and Business Economic Commission, and the North Central Regional Planning Commission.
- Also included are budget appropriations for non-county department agencies such as:
 - Libraries in Merrill and Tomahawk,
 - North-central Health Care Center
 - Humane Society
 - North-central Community Action Programs.
 - Lincoln County Economic Development Corporation

Lincoln County
General Fund Departments
2009 Proposed Budget Summary

10 County Board - Robert Kunkel

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$1,255,483	\$1,313,639	\$1,313,639	\$1,338,075	1.86%
Intergovernmental Revenue	-	-	-	-	-
Total Revenues	\$1,255,483	\$1,313,639	\$1,313,639	\$1,338,075	1.86%
Fund Balance Applied	-	-	-	-	-
Total Revenues & Fund Bal Appl	\$1,255,483	\$1,313,639	\$1,313,639	\$1,338,075	1.86%
Expenditures					
Payroll	\$ 77,878	\$ 86,700	\$ 32,719	\$ 83,500	-3.69%
General Government-Legislative	62,610	72,900	56,577	72,794	-0.15%
Health & Human Services	510,118	554,736	277,368	580,431	4.63%
Culture, Recreation & Education	546,811	554,803	286,086	556,100	0.23%
Conservation & development	44,200	44,500	26,250	45,250	1.69%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$1,241,617	\$1,313,639	\$ 679,001	\$1,338,075	1.86%

Administration

Mission Statement

The mission of the Administration Department is to assist the County Board in developing policies and coordinating the activities of the various Departments of the County. The Administration Department also serves as a central Personnel Department for the County handling such activities as benefit administration, employee relations, and recruitment & selection.

Services Provided

- **Policy Development** – To provide recommendations and prepare county-wide policies and programs at the direction of the County Board.
- **Department Coordination** – To assist the County Board in coordinating the activities of the various departments.
- **Employee Benefits Administration** – To manage the employee benefits in a cost-effective manner.
- **Employment Relations** – To negotiate and administer eight labor agreements.
- **Recruitment, Selection, & Orientation** – To recruit and select the best possible candidates for positions in Lincoln County

Goals for 2009

- Begin negotiations on labor agreements that expire on December 31, 2009.
- Make progress on goals set by the County Board on April 28, 2008 and prepare a progress report.

Performance Indicators

Number of Resolutions presented to County Board

Number of ordinances presented to County Board

Number of contracts settled

Average number of days to settle Contracts

Number of Grievances filed

 Number of Grievances going to arbitration

 Average number of days to settle a grievance

Number of positions filled

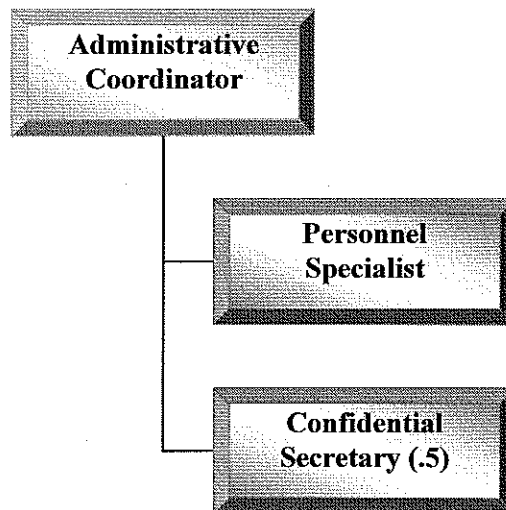
Average length in days to fill positions

Employment

Positions	PT	FT	FTE	Total Employed
Administrative Coordinator		1	1	1
Personnel Specialist		1	1	1
Confidential Secretary	.5		.5	1
Totals	.5	2	2.5	3

The Confidential Secretary is shared with Information Technology to make it a full time position.

Organizational Chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

20 Administration Department - John Mulder

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 229,911	\$ 219,732	\$ 219,732	\$ 200,237	-8.87%
Public Charges for Services	77	-	-	-	-
Total Revenues	\$ 229,988	\$ 219,732	\$ 219,732	\$ 200,237	-8.87%
Other Financing Sources					
Transf from Internal Serv Fund	-	-	-	-	-
Total Revenues and Other Fin Srces	\$ 229,988	\$ 219,732	\$ 219,732	\$ 200,237	-8.87%
Expenditures					
Payroll	\$ 165,862	\$ 196,402	\$ 79,411	\$ 177,107	-9.82%
General Government-Gen Admin	64,076	23,330	35,903	23,130	-0.86%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 229,938	\$ 219,732	\$ 115,314	\$ 200,237	-8.87%

Corporation Counsel

Mission Statement

The mission of the Lincoln County Corporation Counsel is to protect the public health, safety and general welfare 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.

Services Provided

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

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

2009 Goals

Continue to provide prompt, reliable, cost-effective legal services.

Provide support, service and professional counsel to the County Board.

Assist departments with legal matters upon request.

Work to bring closure to Child Support Agency litigation.

Provide legal support to building projects.

Work with Government Services Group to plan for relocation - bringing functional/economic efficiencies to Service Center operations.

Work with Human Services Group to trouble-shoot consolidation and transition issues.

Performance Indicators

Effective prosecution and defense of civil actions on behalf of Lincoln County.

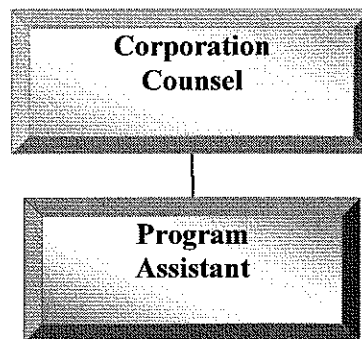
Comprehensive legal services to county government.

Employment

Positions	PT	FT	FTE	Total Employed
Corporation Counsel		1	1	1
Program Assistant		1	1	1
Totals		2	2	2

The Assistant Corporation Counsel and Legal Secretary positions were moved to the new created Child Support Department effective 1/1/06.

Organizational Chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

21 Corporation Counsel - Nancy Bergstrom

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 169,622	\$ 173,780	\$ 173,780	\$ 178,512	2.72%
Intergovernmental Revenues	1,638	-	-	-	-
Public Charges for Services	-	-	-	-	-
Total Revenues	\$ 171,260	\$ 173,780	\$ 173,780	\$ 178,512	2.72%
Expenditures					
Payroll	\$ 158,015	\$ 162,489	\$ 74,528	\$ 167,221	2.91%
General Government-Legal	7,920	11,291	3,519	11,291	0.00%
Total Expenditures	\$ 165,935	\$ 173,780	\$ 78,047	\$ 178,512	2.72%

Finance Department

Mission Statement

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

Services Provided

- Payroll – Administer bi-weekly payroll for approximately 450 full time employees of Lincoln County and Lincoln Industry clients, provide direct deposit and prepare monthly payroll for the County Board of Supervisors.
- Accounts payable – Process accounts payable vouchers and issue an average of 200 – 250 checks per week.
- General ledger maintenance – Complete data entry of journal entries, interdepartmental vouchers, budget modifications, etc. to keep the general ledger updated. Continue to work with departments to train their staff to reconcile departmental accounting records to Finance's accounting records where appropriate.
- Financial reporting – Provide financial reports to County departments, the public and other governmental agencies.
- Financial statements – Prepare fund financial statements and entity-wide financial statements as required by GASB Statement No. 34. Prepare the Federal Awards and State Financial Assistance Report.
- State Report – Prepare Report Form A for the Wisconsin Department of Revenue.
- Internal audit – Conduct internal audit investigations as directed by the Finance and Insurance Committee or the County Board and assist the external auditing firm with year-end audit preparation. Work with department heads and oversight committees to implement audit recommendations.
- Budget preparation – Assist the Finance and Insurance Committee, and the County Board of Supervisors to prepare the County budget which has a tax levy of approximately \$11.9 million and a total County-wide budget of approximately \$48.3 million for 2008.

Goals for 2009

- Review and update of County Ordinance 3 Finance and Taxation.
- Update and modify the Lincoln County Policy and Procedure Manual.
- Develop the Fiscal Services Group in the Human Services area of Lincoln County.
- Develop and formalize a more consistent procedure for grant reporting.
- Work with department heads and the appropriate committees to implement the recommendations made by the external auditors regarding checking accounts held in County Departments, 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.

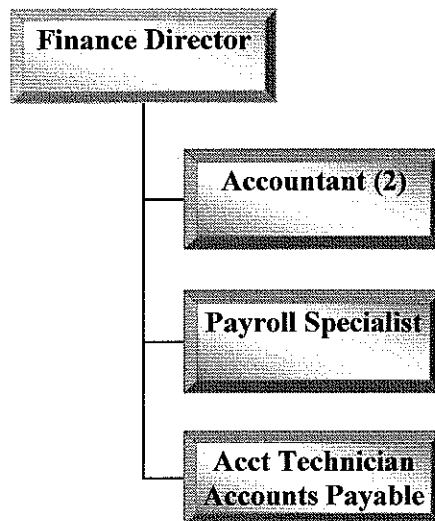
Performance Indicators

- Availability of timely and accurate accounting and financial reports.
- Preparation and distribution of payroll checks on a timely basis.
- Issuance of vendor checks on a timely basis.
- Minimal number of year-end audit entries.
- Provide updated Lincoln County Policy and Procedure Manual for Finance and Insurance Committee review.

Employment

Positions	PT	FT	FTE	Total Employed
Finance Director		1	1	1
Accountant	.25	1	1.25	2
Payroll Specialist		1	1	1
Account Tech/Accounts Payable		1	1	1
Totals	.25	4	4.25	5

Organizational Chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

22 Finance - Dan Leydet

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 362,049	\$ 371,408	\$ 371,408	\$ 329,239	-11.35%
Intergovernmental Revenue	588	300	259	500	66.67%
Public Charges for Services	203	125	105	150	20.00%
Total Revenues	\$ 362,840	\$ 371,833	\$ 371,772	\$ 329,889	-11.28%
Expenditures					
Payroll	\$ 334,748	\$ 347,486	\$ 155,943	\$ 303,539	-12.65%
General Government-Financial Admin	25,416	24,347	39,681	26,350	8.23%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 360,164	\$ 371,833	\$ 195,624	\$ 329,889	-11.28%

County Clerk

Mission Statement

The County Clerk is a constitutional officer elected every two years by the voters of Lincoln County. The Clerk's chief duty is to act as Clerk for the County Board of Supervisors. The County Clerk's other duties include: Coordinate and administrate County elections activities, serve as resource for town officials, coordinate and facilitate County Board and Committee meetings, and administrate County ambulance billing. The County Clerk also is the officer vested with the duty of issuing marriage licenses and selling hunting and fishing licenses. The County Clerk handles tax deeds, quit claim deeds, issue Notice to Cut Timber permits, issue Temporary Motor Vehicle Licenses, and issue Work Permits. The County Clerk's office also prepares dog tags for the cities and towns treasurers and the Humane Society. Order assessor forms for the assessors and prepare the forms for pickup by the assessors. The County Clerk's office also oversees the operation and allocation of the Courthouse postage meter. The County Clerk's office files claims with the County insurance companies.

Goals

- Work with the State Election Board to get the SVRS program running efficiently.
- To work with the State of Wisconsin to get more money from hunting and fishing licenses that are sold.
- Continue to keep an open dialogue with all governmental entities and the public.
- Welcoming the new web site to put all minutes and agenda on for the public to view sooner.

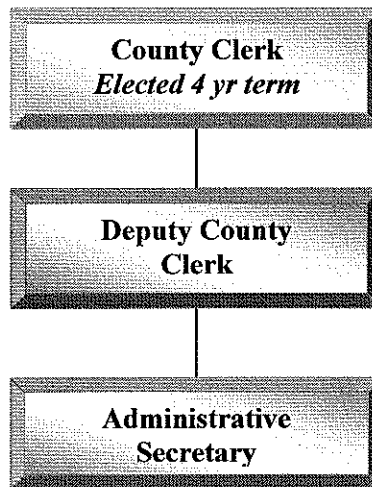
Performance Indicators

Marriage licenses issued	181
Temporary License Plates	164
Plat Book Sales	369
Work Permits	154
Postage Meter Usage	93,891
Profit from DNR A.L.I.S.	\$425.95

Employment

Positions	PT	FT	FTE	Total Employed
County Clerk		1	1	1
Deputy County Clerk		1	1	1
Administrative Secretary		1	1	1
Totals		3	3	3

Organizational Chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

23 County Clerk - Robert Kunkel

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 141,374	\$ 180,092	\$ 180,092	\$ 146,731	-18.52%
Intergovernmental revenues	5,625	-	-	-	-
Licenses and permits	6,387	5,840	2,178	5,290	-9.42%
Intergovernmental charges	8,548	5,800	6,043	8,500	46.55%
Public charges for services	1,516	500	79	500	0.00%
Total Revenues	\$ 163,450	\$ 192,232	\$ 188,392	\$ 161,021	-16.24%
Fund Balance Applied					
	-	-	-	163,910	-
Total Revenues & Fund Bal App	\$ 163,450	\$ 192,232	\$ 188,392	\$ 324,931	69.03%
Expenditures					
Payroll	\$ 120,867	\$ 125,232	\$ 57,886	\$ 127,321	1.67%
General Government-General Admin	34,342	67,000	38,307	33,700	-49.70%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	-	-	-	163,910	-
Total Expenditures	\$ 155,209	\$ 192,232	\$ 96,193	\$ 324,931	69.03%

County Treasurer

Mission Statement

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

Services Provided

- Receipt monies from various county offices
- Do daily deposits balancing to receipts
- Collect delinquent taxes
- Collect 2nd half of current years property taxes for the City of Tomahawk and Lincoln County's 16 townships
- Sell dog licenses
- Assist public, realtors, abstractors and banks with information regarding parcels of property
- Assist with public terminal use
- Keep a record of monies coming in and going out of county account
- Invest any excess funds
- Balance receipts and disbursements with bank statement monthly
- Balance Health Insurance Trust Account bank statement
- Monthly and Quarterly do state reports (Probate Fees, Transfer Fees, Sales Tax, Fines and Forfeitures) and send payments to state
- Enter township payments either manually or by diskette into current year tax system
- Do state settlements of tax rolls with 2 cities and 16 townships
- Send out delinquent letters twice a year
- Pay balance of current year tax roll levies to state, schools, cities, towns and Tech colleges
- Conduct meetings to keep local treasurers up-to-date on changes and tax collection procedures
- Maintain the state Lottery & Gaming Credit program which shows up on the property tax bill

2009 Goals

The goals of the County Treasurer's Office for the year of 2009 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.

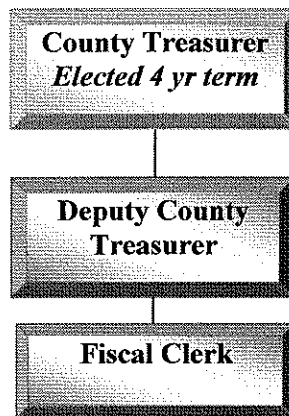
Performance Indicators

	<u>2006</u>	<u>2007</u>
General Receipts (from departments)	3,568	3,559
Tax Receipts – 40,000 to 45,000 per year		
Interest received on investments	\$1,096,183	\$1,196,686
Interest collected on delinquent taxes	\$ 220,796	\$ 279,941
Postponed taxes	\$5,909,895	\$6,337,673
Delinquent taxes end of year	\$1,277,959	\$1,270,364

Employment

Positions	PT	FT	FTE	Total Employed
County Treasurer		1	1	1
Deputy County Treasurer		1	1	1
Fiscal Clerk	.75		.75	1
Totals	.75	2	2.75	3

Organizational Chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

24 Treasurer - Jan Lemmer

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 142,963	\$ 141,329	\$ 141,329	\$ 144,131	1.98%
Public Charges for Services	409	500	47	175	-65.00%
Miscellaneous	-	-	-	-	-
Total Revenues	\$ 143,372	\$ 141,829	\$ 141,376	\$ 144,306	1.75%
Expenditures					
Payroll	\$ 128,431	\$ 132,529	\$ 58,999	\$ 135,406	2.17%
General Government-Financial Admin	7,690	9,300	3,746	8,900	-4.30%
Total Expenditures	\$ 136,121	\$ 141,829	\$ 62,746	\$ 144,306	1.75%

Information Technology

Mission Statement

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

Services Provided

- Hardware Installation – Install and configure workstations, network file servers, routers, hubs switches, printers, and other hardware peripherals.
- Software Installation/ Maintenance – Install and configure new software applications, services packs, and maintenance releases for workstation and file servers.
- Hardware/Software Support – Provide support to Lincoln County departments with installed hardware and software applications.
- Wide Area Network Communications (WAN) – Maintain routers, hubs, switches, wireless equipment and communications software to allow communication between remote County departments, City of Merrill, City of Tomahawk and Marathon County.
- Internet/Intranet Communications – Maintain software and hardware responsible for internet/intranet communications, internal/external e-mail communication, network firewalls, and Internet monitoring applications.
- Data Integrity – Perform server-based virus scanning to protect the integrity of the data.
- Network Security – Maintain active directory accounts, group policies, and NTFS permissions to limit access to County data. Maintain firewalls to protect the internal (private network.). Install virus scanning software and update virus signature files.
- Data Backups / Fault Tolerance – Perform daily backups of all County data, offsite storage of redundant backups.
- Assist Departments with budget needs – Budget for departmental computer needs of Lincoln County departments, strive to achieve full central purchasing of all computer related equipment.
- Field troubleshooting requests, track, and monitor the problems through Help Desk software to ensure a timely resolution.
- Develop policies and procedures regarding ‘proper use’ of network resources.
- Maintain and coordinate employee technical training.
- Maintain inventory of County computer hardware and software.
- Update skills to meet demands through continued education and training.
- Coordinate all County communication systems.

Performance Indicators

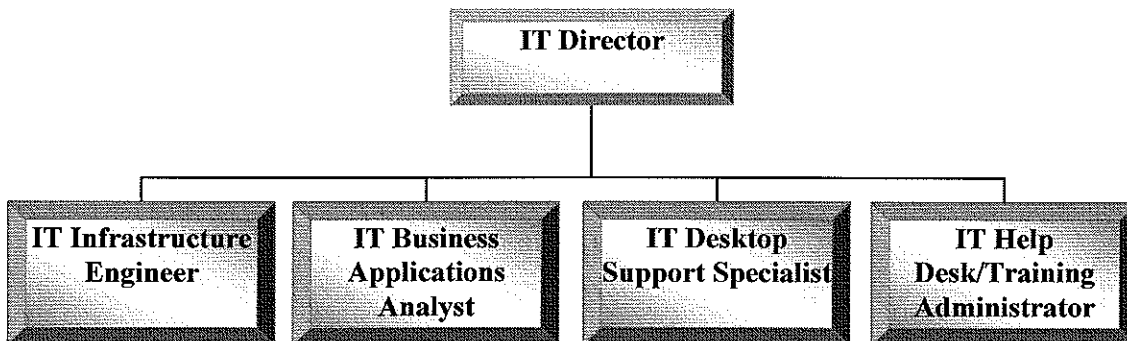
- Continue to reduce network downtime due to system failure and updates.
- Increased usage of Intranet resources, reduction in document hard copies.
- Reduce support calls regarding software applications.
- Reduce rollout time of standard office applications and service releases.
- Increase public access to County web resources/applications.
- Reduce paper flow and duplication of efforts.
- Centralize data resources for improved access and data sharing.
- Increase Wide Area Network (WAN) throughput.

Employment

Positions	PT	FT	FTE	Total Employed
IT Director		1	1	1
IT Infrastructure Engineer		1	1	1
IT Business Applications Analyst		1	1	1
IT Desktop Support Specialist		1	1	1
IT Help Desk/Training Administrator*	.5		.5	1
Totals	.5	4	4.5	5

*IT Help Desk/Training Administrator is shared with the Administration Department.

Organizational Chart



Lincoln County
General Fund Departments
2009 Proposed Budget Summary

25 Information Technology - John Mulder

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 629,598	\$ 641,523	\$ 641,523	\$ 651,926	1.62%
Intergovernmental revenue	-	-	-	-	-
Intergovernmental charges	-	-	-	-	-
Total Revenues	\$ 629,598	\$ 641,523	\$ 641,523	\$ 651,926	1.62%
Fund Balance Applied	-	614,364	-	-	-
Total Revenues and Fund Bal Applied	\$ 629,598	\$ 1,255,887	\$ 641,523	\$ 651,926	-48.09%
Expenditures					
Payroll	\$ 274,799	\$ 307,511	\$ 136,600	\$ 329,360	7.11%
General Government-Gen Admin	348,470	334,012	115,072	322,566	-3.43%
Capital Outlay	-	614,364	101,102	-	-
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 623,269	\$ 1,255,887	\$ 352,774	\$ 651,926	-48.09%

Maintenance

Mission Statement

The maintenance department is responsible for the efficient and economical operation of the Courthouse, Service Center, Jail, Land Services building, Health & Human Services building and the fairgrounds. Specifically: complying with local, state and federal regulations affecting public buildings. We are responsible for the daily cleaning and maintenance of the Courthouse, Land Services and the Jail. The maintenance of the Lincoln County Service Center, Human Services complex, fairgrounds buildings and Normal Park. Coordinating bidding and administration of capital improvement projects. Preparing a departmental budget for approval by the county board. Assisting other departments and committees in planning and projects.

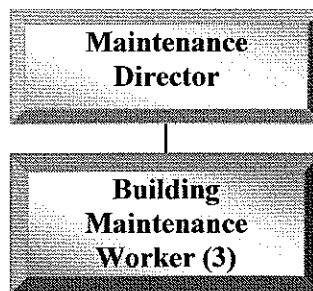
Goals for 2009

It will be the goal of the maintenance department, with a reduced budget to maintain an accessible, safe, comfortable and efficient work environment for employees and residents of Lincoln County to conduct business. 2009 the building and remodeling of the Jail and historic Courthouse will continue and be completed.

Employment

Positions	PT	FT	FTE	Total Employed
Maintenance Director		1	1	1
Building Maintenance Worker		3	3	3
Totals		4	4	4

Organizational Chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

26 Maintenance - Joel Wendt

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 548,762	\$ 559,461	\$ 559,461	\$ 707,027	26.38%
Intergovernmental revenue	-	-	-	-	-
Public charges for service	4,299	4,500	1,989	4,500	0.00%
Miscellaneous Revenues	134,184	128,000	65,673	131,000	2.34%
Total Revenues	687,245	691,961	627,123	842,527	21.76%
Fund Balance Applied	-	12,498	-	5,000	-59.99%
Total Revenues & Fund Bal Applied	\$ 687,245	\$ 704,459	\$ 627,123	\$ 847,527	20.31%
Expenditures					
Payroll	\$ 245,734	\$ 254,566	\$ 115,146	\$ 263,389	3.47%
General Govt-Gen Bldngs/Plant	388,715	428,927	173,078	579,138	35.02%
Capital Outlay	-	5,000	-	5,000	0.00%
Capital Improvement Plan	59,076	15,966	-	-	-
Total Expenditures	\$ 693,525	\$ 704,459	\$ 288,224	\$ 847,527	20.31%

Veterans Service Office

Mission Statement

The mission of the Veterans Service Office is to inform, advise, and assist veterans, their spouses and dependents in securing entitlements and other benefits from the Federal Department of Veterans Affairs and the Wisconsin Department of Veterans Affairs. The Veterans Service Office consists of 2 employees.

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

Services Provided

Function as advocate for and advisor to veterans, their dependents, and survivors. Provide assistance and guidance in the identification of problems and possible solutions with completing and submitting applications and necessary forms for the following services. The following services are normal for this office. These are not to be construed as exclusive or all-inclusive. Other services may be required and assigned.

Medical Services – Provide assistance in obtaining appointments, medications, and transportation.

Loan Programs

- Personal Loan
- Home Improvement Loan
- Primary Mortgage Loan

Assistance to Needy Veterans and Family

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

Education

- Federal
- State

Death Benefits

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

Life Insurance

Veterans Relief

Wisconsin Veterans Home

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

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

Goals for 2009

Continue State and Federal training. Maintain level of assistance provided to the veterans and their families.

Performance Indicators

DEPARTMENT OF VETERANS AFFAIRS (VA):

- Compensation for service connected disabilities, pensions for non-service connected disabilities, dental care, education, insurance, housing loans, medical care and burial benefits.
- The figures below represent the approximate amount of funds received by Lincoln County veterans and their dependents during the Fiscal Year 2007. VA Benefits total \$7,735,000.

COMPENSATION & PENSION	EDUCATION	INSURANCE & INDEMNITIES	MEDICAL	TOTAL BENEFITS
\$4,447,000.00	\$238,000.00	\$142,000.00	\$2,908,000.00	\$7,735,000

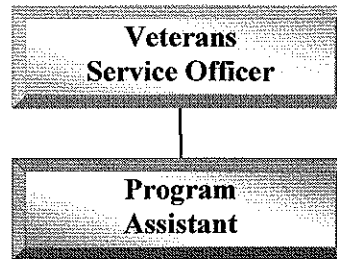
STATE OF WISCONSIN:

1. GRANTS: Paid in Calendar Year 2007
 - a. EDUCATION, SUBSISTENCE AID, AND HEALTH CARE AID GRANTS are made to eligible veterans to assist them in paying for education, temporary living expenses, and health care. \$19,732.00 was paid for 17 claims.
2. LOANS: Estimates provided by Wisconsin Department of Veterans Affairs.
 - a. PERSONAL LOAN PROGRAM: Maximum loan of \$25,000.00 at 5-7% interest, for education expenses, debt consolidation, purchase of a business or business property, purchase of a mobile home, or medical and funeral expenses. \$72,800.00 was loaned to 5 veterans.
 - b. HOME IMPROVEMENT LOAN PROGRAM: Maximum loan of \$25,000.00 at 5.65% interest. \$0 was loaned to 0 veterans.
 - c. PRIMARY MORTGAGE LOAN PROGRAM: \$0 was loaned to 0 veterans.
3. WISCONSIN VETERANS HOMES – KING, WI and UNION GROVE, WI: Provides extensive personal maintenance and medical care for disabled veterans and their spouses. Currently, 13 veterans, wives or widows from Lincoln County reside at King and 1 at Union Grove.

Employment

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

Organizational Chart



Lincoln County
General Fund Departments
2009 Proposed Budget Summary

27 Veterans' Services - Richard Wolf

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 133,110	\$ 110,145	\$ 110,145	\$ 120,007	8.95%
Intergovernmental Revenues	10,000	10,000	10,000	10,000	0.00%
Total Revenues	\$ 143,110	\$ 120,145	\$ 120,145	\$ 130,007	8.21%
Fund Balance Applied	-	5,623	-	2,000	-64.43%
Total Revenues and Fund Bal A	\$ 143,110	\$ 125,768	\$ 120,145	\$ 132,007	4.96%
Expenditures					
Payroll	\$ 135,875	\$ 111,995	\$ 52,485	\$ 116,857	4.34%
Health and Human Services	7,951	13,773	8,090	15,150	10.00%
Total Expenditures	\$ 143,826	\$ 125,768	\$ 60,575	\$ 132,007	4.96%

Clerk of Circuit Court

Mission Statement

The office of the Clerk of Circuit Courts mission is to operate an effective multi-court system, consisting of two Circuit Courts. The office provides services to the public, legal profession, law enforcement, local, state, and federal agencies for criminal, traffic, small claims, civil and family cases.

The Clerk of Circuit Courts office is also responsible to provide jury management services to the judiciary and the defendants.

The Clerk of Circuit Courts is responsible to administer the courts through development of effective policies and procedures, the recruiting and maintaining of competent staff, and developing accurate budgets.

Services Provided

- The Clerk of Circuit Courts office is an administrative front line link between the public and the judiciary.
- Accurately maintain court files by recording court proceedings and all other documents filed with the courts.
- Collect fees, fines and forfeitures ordered by the court and disburse as ordered by the statutes.
- Collect and maintain bond money ordered by the court to include information provided to the IRS per form 8300.
- Provide archived documentation to the public and agencies for family history and criminal records.
- Disseminate conviction information to appropriate agencies.

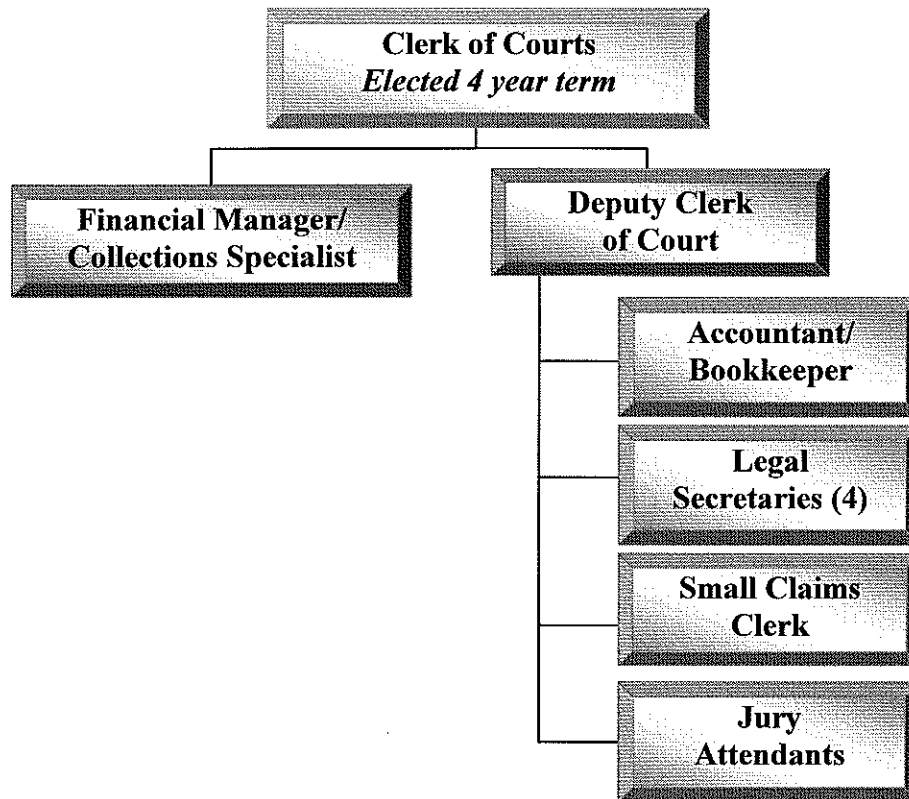
2009 Goals

- Continue to work as a team member to collaborate both branches of the circuit courts to be more consistent and efficient.
- Implement in-court processing.
- Work with other agencies to enhance electronic information sharing.
- Implement electronic citation filing with Sheriff Department.
- Continue to voluntarily serve on the 9th District Self Represented Committee.
- Better organize space and staff when moving to new office area.
- Consolidate equipment usage with Register in Probate.
- Increase public access area.
- Improve availability of resources to self represented public.

Employment

Positions	PT	FT	FTE	Total Employed
Clerk of Court		1	1	1
Financial Mngr/Collections Spec	.5		.5	1
Deputy Clerk of Court		1	1	1
Accountant/Bookkeeper		1	1	1
Small Claims Clerk		1	1	1
Legal Secretary		4	4	4
Jury Attendants				
Totals	.5	8	8.5	9

Organizational Chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

30 Clerk of Courts - Cindy Kimmons

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 274,762	\$ 252,654	\$ 252,654	\$ 276,419	9.41%
Intergovernmental Revenues	90,587	129,862	34,366	88,952	-31.50%
Fines, Forfeits and penalties	180,993	128,000	130,138	193,576	51.23%
Public charges for services	78,955	68,000	38,143	72,000	5.88%
Intergovernmental charges	5,102	1,000	442	2,630	163.00%
Miscellaneous	1,050	1,000	686	1,200	20.00%
Total Revenues	\$ 631,449	\$ 580,516	\$ 456,428	\$ 634,777	9.35%
Expenditures					
Payroll	\$ 434,751	\$ 445,516	\$ 203,890	\$ 496,277	11.39%
General Government-Judicial	112,346	135,000	30,461	138,500	2.59%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 547,097	\$ 580,516	\$ 234,351	\$ 634,777	9.35%

LINCOLN COUNTY CIRCUIT COURT

(Register in Probate)

Mission Statement

To provide accurate information and assistance regarding probate and juvenile matters to the public, attorneys, and other court related personnel while preserving confidentiality and adhering to the rules of both legal and judicial ethics.

Services Provided

- ◆ Receive, review, index, docket, file and maintain documents related to probate and juvenile proceedings.
- ◆ Assist and respond to inquiries regarding probate and juvenile matters from the public, attorneys, and other county agencies.
- ◆ Clerk all probate and juvenile court proceedings.
- ◆ Collect fees for juvenile ordinance violations, attorney fee reimbursement, juvenile surcharges and filing and copy fees.
- ◆ Prepare and monitor the annual budgets of the Circuit Court and the Family Court Commissioner.
- ◆ Maintain the county law library.

Performance Indicators

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

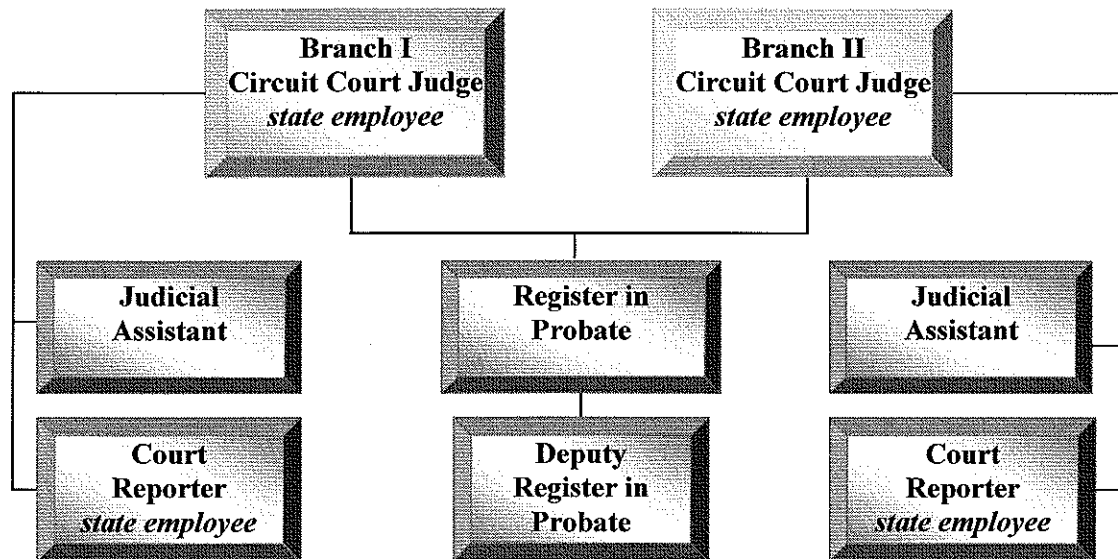
2009 Goals

- ◆ Further explore available options to minimize the cost of Circuit Court operations while maintaining the same level of service to which the public and other agencies have become accustomed.
- ◆ Complete the purchase, installation, training and implementation of procedures for the new telephone and digital recording systems in the court rooms.
- ◆ To explore the possibility of combining operations and sharing staff, resources, and equipment once the renovations and remodeling of the courthouse are complete.

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		4	4	4

Organizational Chart



Lincoln County
General Fund Departments
2009 Proposed Budget Summary

31 Circuit Court - Becky Byer

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 171,725	\$ 150,668	\$ 150,668	\$ 170,503	13.16%
Intergovernmental Revenues	78,096	98,023	33,827	77,107	-21.34%
Fines, Forfeits and penalties	1,473	1,663	396	1,322	-20.51%
Public charges for services	10,867	11,460	5,001	10,874	-5.11%
Total Revenues	\$ 262,161	\$ 261,814	\$ 189,893	\$ 259,806	-0.77%
Fund Balance Applied					
	-	-	-	-	-
Total Revenues & Fund Balance App	\$ 262,161	\$ 261,814	\$ 189,893	\$ 259,806	-0.77%
Expenditures					
Payroll	\$ 206,465	\$ 216,866	\$ 99,815	\$ 222,064	2.40%
General Government-Judicial	34,418	44,948	15,701	37,742	-16.03%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 240,883	\$ 261,814	\$ 115,516	\$ 259,806	-0.77%

**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

32 Family Court Commissioner - Becky Byer

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 20,573	\$ 21,696	\$ 9,446	\$ 23,229	7.07%
Intergovernmental Revenues	1,316	1,122	663	1,176	4.81%
Licenses & permits	3,455	3,833	1,155	3,611	-5.79%
Public charges for services	2,895	3,672	1,400	3,449	-6.07%
Total Revenues	\$ 28,239	\$ 30,323	\$ 12,664	\$ 31,465	3.77%
Expenditures					
General Government-Judicial	\$ 33,449	\$ 30,323	\$ 15,036	\$ 31,465	3.77%
Total Expenditures	\$ 33,449	\$ 30,323	\$ 15,036	\$ 31,465	3.77%

District Attorney

Mission Statement

The mission of the District Attorney's Office is to prosecute all criminal actions including all State and County forfeiture and traffic actions. (including but not limited to: 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 must conduct: John Doe proceedings, grand juries (when requested), inquests, sexually violent person commitments, prosecute welfare fraud cases, prepare criminal appeals, prosecute juvenile delinquencies, and child in need of protection or services, and oversee 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. 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 when required.

Services Provided

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

Performance Indicators

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

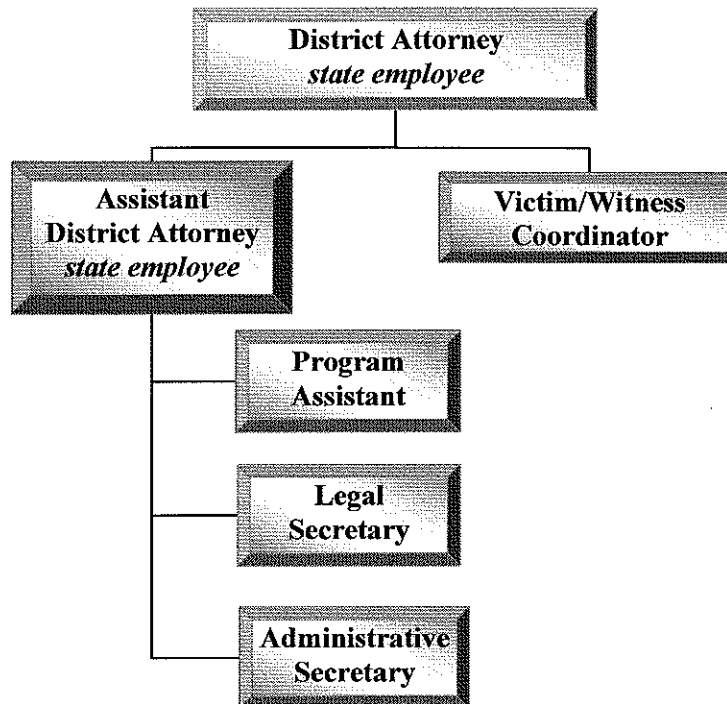
Additional Comments

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

Employment

Positions	PT	FT	FTE	Total Employed
Program Assistant		1	1	1
Legal Secretary		1	1	1
Administrative Secretary		1	1	1
Victim Witness Coordinator		1	1	1
Totals		4	4	4

Organizational Chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

33 District Attorney - Don Dunphy

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 174,952	\$ 166,949	\$ 166,949	\$ 191,454	14.68%
Public charges for services	2,671	1,500	755	2,500	66.67%
Fines, forfeits & penalties	-	15,000	-	6,000	-60.00%
Total Revenues	\$ 177,623	\$ 183,449	\$ 167,704	\$ 199,954	9.00%
Funds Applied	-	9,795	-	-	-
Total Revenues & Fund Applied	\$ 177,623	\$ 193,244	\$ 167,704	\$ 199,954	3.47%
Expenditures					
Payroll	\$ 145,135	\$ 151,799	\$ 72,800	\$ 162,054	6.76%
General Government-Legal	19,944	41,445	16,779	37,900	-8.55%
Total Expenditures	\$ 165,079	\$ 193,244	\$ 89,579	\$ 199,954	3.47%

**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

33 Victim/Witness - Don Dunphy

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 26,007	\$ 27,699	\$ 27,699	\$ 29,086	5.01%
Intergovernmental Revenues	29,276	30,006	-	31,510	5.01%
Total Revenues	\$ 55,283	\$ 57,705	\$ 27,699	\$ 60,596	5.01%
Expenditures					
Payroll	\$ 51,851	\$ 53,055	\$ 24,357	\$ 55,946	5.45%
General Government-Legal	3,203	4,650	1,240	4,650	0.00%
Total Expenditures	\$ 55,054	\$ 57,705	\$ 25,597	\$ 60,596	5.01%

Land Information and Conservation Department

County Surveyor

Mission Statement

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 and maintenance, indexing and reproduction of survey records.

Services Provided

- 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, helping with topographic surveys, 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.

2009 Goals

- Certified Survey Map and Plat review.
- Maintain proactive corner restoration program by re-establishing approximately 100 PLSS corners.
- Establish GPS Coordinates on approximately 200 Public Land Survey System corners in the Townships of Harding and Tomahawk along with some in other Townships as needed.
- Assist other County departments with surveying needs, as requested.

Performance Indicators

- Certified Survey Map and Plat review completed in a timely manner.
- Compliance with Wisconsin State Statute 236 and Chapter 18 of the Lincoln County Zoning Ordinance.
- Number of corners re-established.
- Number of corners with GPS coordinates.

**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

40 Surveyor - Diane Hanson

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 196,665	\$ 205,820	\$ 205,820	\$ 204,806	-0.49%
Intergovernmental revenue	-	-	-	-	-
Public charges for services	385	400	176	350	-12.50%
Intergovernmental charges	800	1,100	100	1,000	-9.09%
Miscellaneous	14,000	-	-	-	-
Total Revenues	211,850	207,320	206,096	206,156	-0.56%
Other Financing Sources	13,050	-	-	-	-
Fund Balance Applied	-	-	-	-	-
Total Revenues and Fund Bal Applied	\$ 224,900	\$ 207,320	\$ 206,096	\$ 206,156	-0.56%

Expenditures					
Payroll	\$ 86,095	\$ 99,988	\$ 43,175	\$ 104,676	4.69%
Gen Government-Property Rec/Cont	102,286	107,332	30,156	101,480	-5.45%
Capital Outlay	27,890	-	-	-	-
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 216,271	\$ 207,320	\$ 73,330	\$ 206,156	-0.56%

Land Information and Conservation Department

Tax Description

Mission Statement

The mission of the Real Property Lister is to provide the basis of the countywide property tax billing and collection system for 18 municipalities, function as the land information librarian/custodian of the data needed to create the assessment rolls that underlie the entire taxation process, and also act as a liaison between local officials, county, and state offices. The Tax Description budget provides funding for the salaries and materials needed to maintain this Land Records system. Activities involved are concerned with direct support of local officials by supplying them with maps, digital data, hard copy, and computerized resources.

Services Provided

- Maintain ownership records which include, 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, 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, advice county and local officials of procedural changes and impact.
- Secure and implement computerized basis 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.
- Maintain Land Records internet site
- Verify on-line Transfer returns live on the Dept. of Revenue website

2009 Goals

- Parcel Mapping continued
- Expand data transfer with assessors
- Promote e-mail use with towns
- Work toward implementation of the Dept. of Revenue (IPAS) Integrated Property Assessment System

Performance Indicators

- Processing time.
- Tax errors such as double assessment, tax district errors, omitted property and missed transfers.
- Comments from Local officials and public
- Hits on Land Records Website
- Requests for parcel information
- Tax Deed Notice process performed by assistant

**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

40 Tax Description - Diane Hanson

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 97,815	\$ 100,712	\$ 100,712	\$ 106,472	5.72%
Public charges for services	2,510	2,000	743	2,000	0.00%
Total Revenues	\$ 100,325	\$ 102,712	\$ 101,455	\$ 108,472	5.61%
Expenditures					
Payroll	\$ 93,877	\$ 97,312	\$ 44,537	\$ 103,072	5.92%
General Government-Financial Admin	4,737	5,400	1,274	5,400	0.00%
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 98,614	\$ 102,712	\$ 45,811	\$ 108,472	5.61%

Land Information and Conservation Department

Land Information

Mission Statement

The mission of Land Information is to promote and develop activities that ultimately result in land information data being shared and integrated through the implementation of modern land information system. This system will provide geographic based data (public safety, human demographics, public health, natural resources, transportation, forest management, etc.) and related information about the County in an accurate and timely fashion to private and public entities. Land Information fulfills the statutory obligations of the County as defined in State Statute 59.72.

Services Provided

- Addressing – Issue addresses for 16 Townships within Lincoln County to create an accurate and consistent addressing system. Coordinate updated addressing information with the Sheriff's department.
- Data maintenance – Maintain digital data layers such as parcels, roads, etc.
- 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 initial parcel mapping, digital elevation data collection, etc.
- Geographic Information System (GIS) – provide, train, and support the operation of the county GIS system.
- Mapping Website – Provide access to GIS data layers via a county mapping website.
- Global Positioning System (GPS) – Train, support and utilize GPS equipment as needed for the collection of accurate data

2009 Goals

- In cooperation with FEMA and DNR, assist in the updating of the Lincoln County floodplain mapping.
- Complete initial parcel maps for the Town of Rock Falls and maintain existing parcel maps.
- Issue addresses, maintain the Wireless E911 rural address and road mapping data and continue clean up of address and road data layers.
- Apply for grants to help fund land records modernization activities.
- Hire summer intern to assist with data collection and clean up.
- Rewrite the Lincoln County Land Records Modernization Plan.
- Write and update metadata for most used data layers.

Performance Indicators

- Percent of County land area with parcel maps.
- Number of addresses assigned
- Number of addresses and roads maintained and cleaned up.
- Number of grants received and completed.
- Number of users or hits on the mapping website.
- Number of Land Record Modernization Plan activities accomplished.
- Number of departments using GIS software and digital data.
- Number of maps, CDs, and DVDs created and distributed.

**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

40 Land Records - Diane Hanson

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 190,867	\$ 171,785	\$ 171,785	\$ 177,509	3.33%
Intergovernmental Revenues	53,768	199,400	59,097	6,400	-96.79%
Licenses and permits	4,522	4,950	2,065	3,000	-39.39%
Public charges for services	42,809	40,000	17,723	39,000	-2.50%
Total Revenues	291,966	416,135	250,670	225,909	-45.71%
Fund Balance applied	-	259,844	-	50,000	-80.76%
Total Revenues and Fund Bal Applied	\$ 291,966	\$ 675,979	\$ 250,670	\$ 275,909	-59.18%
Expenditures					
Payroll	\$ 151,330	\$ 144,435	\$ 64,938	\$ 153,859	6.52%
General Government-Prop Rec/Cont	41,312	120,544	46,572	97,050	-19.49%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	75,883	411,000	-	25,000	-93.92%
Total Expenditures	\$ 268,525	\$ 675,979	\$ 111,510	\$ 275,909	-59.18%

Land Information and Conservation Department

Assessment and Tax Roll

Mission Statement

The Assessment and Tax Roll Budget provides funding for all non-personnel costs for the integrated countywide computerized property tax billing, collection and assessment system. Major areas included are computer time, support, software, software updates, and all billing and collection supplies used by the 18 local municipalities, County Treasurer, County Clerk, and Real Property Lister. The Real Property Lister is the custodian of this countywide computerized Land Records system.

Services Provided

- Contract with City-County Data Center for the use and support of the Land Records System for property tax billing and collection and programming of special report requests.
- Land Records System provides real time access for the County Treasurer, Zoning, Register of Deeds, Tax Description Dept, City of Merrill, City of Tomahawk, Pubic terminals, and Public dial in and internet access
- Provides the J.Maul & Assoc. tax collections software to 15 local municipalities.
- Supplies all assessment, tax billing, and collection forms used by Lincoln County and local municipalities.
- Covers cost of Land Records leased line (Frame Relay).
- Tax deed preparation and service cost.
- Send Statement of Assessment for each municipality to Madison via Dept. of Revenue website
- Provides municipal clerks the capability to submit tax rate figures on-line with automated calculations.
- E-mail various reports and lists through the Land Records System.

2009 Goals

- Have all towns on the J. Maul tax software.
- Expand an assessor's interface with the Land Records System.
- All municipal clerks submit digital tax rate sheets.
- Continue training assistant with tax process

Performance Indicators

- Tax processing time
- All municipalities handling tax bill folding
- Requests taken care of timely
- Comments from towns and cities
- Balancing errors
- Dept. of Revenue receive Statement of Assessments in a timely manner
- Requests for parcel information
- Assistant working more independently with fewer errors

Lincoln County
General Fund Departments
2009 Proposed Budget Summary

40 Tax Assessment - Diane Hanson

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 68,500	\$ 69,630	\$ 69,630	\$ 69,830	0.29%
Total Revenues	\$ 68,500	\$ 69,630	\$ 69,630	\$ 69,830	0.29%
Expenditures					
General Government-Financial Admini	\$ 68,781	\$ 69,630	\$ 55,725	\$ 69,830	0.29%
Total Expenditures	\$ 68,781	\$ 69,630	\$ 55,725	\$ 69,830	0.29%

Land Information and Conservation Department

Land Conservation Programs

Mission Statement

The mission of the Land Conservation Program of Lincoln County is to encourage adoption of local programs aimed at conserving our soil, water and related natural resources and to preserve and protect the land and water resources for future generations. This mission coincides with the legislative intent of State Statute Chapter 92 – Soil and Water Conservation and Animal Waste Management Law.

Services Provided

- Conservation Plan Development for Lincoln County landowners
- Provide technical assistance to Lincoln County landowners, agencies, departments, etc. related to erosion control and water quality protection.
- Conservation Program Implementation and Administration (Land and Water Resource Management Plan Implementation, Farmland Preservation, Wildlife Damage, Grazing Project, stormwater management, shoreland erosion control, etc.)
- Land Conservation Programs management and grant writing
- Environmental Education Programs

2009 Goals

- Fully utilize cost share funding received and continue implementation of the Lincoln County Land and Water Resource Management Plan.
- 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.
- Begin efforts to inventory compliance with NR 151 performance standards
- Review stormwater management and construction site erosion control plans
- Continue to apply for grants to aid in conservation program efforts in Lincoln County.
- Work with lake associations/districts to apply for grants and develop lake management plans.

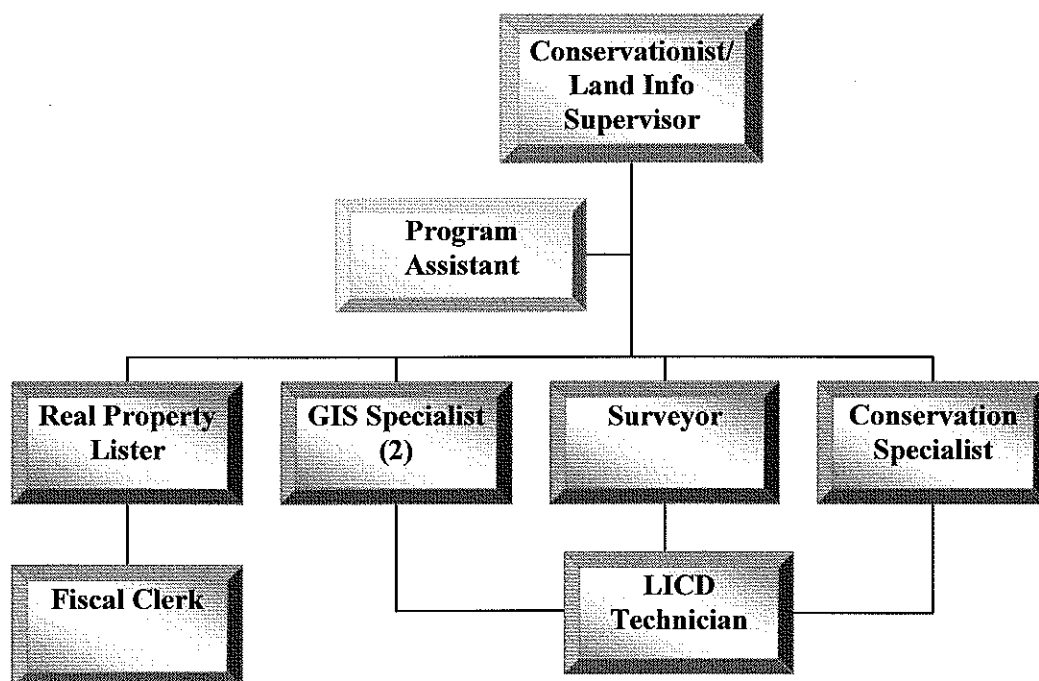
Performance Indicators

- Accomplishment of task as identified in the Lincoln County Land and Water Resource Management Plan
- Percentage of cost share funding spent by landowners or allocated to landowners
- Number of nutrient management plans developed/reviewed
- Number of stormwater/erosion control plans reviewed
- Number of landowners assisted
- Number of grants received

Employment

Positions	PT	FT	FTE	Total Employed
Conservationist/Land Info Supervisor		1	1	1
Conservationist Specialist		1	1	1
Program Assistant		1	1	1
GIS Specialist		2	2	2
Real Property Lister		1	1	1
Surveyor		1	1	1
LICD Technician		1	1	1
Fiscal Clerk		1	1	1
Totals	0	9	9	9

Organizational chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

41 Land Conservation - Diane Hanson

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 151,900	\$ 157,074	\$ 157,074	\$ 168,493	7.27%
Intergovernmental Revenues	208,403	213,666	79,403	215,666	0.94%
Public charges for services	260	425	105	-	-100.00%
Micellaneous Revenues	-	-	-	-	-
Total Revenues	360,563	371,165	236,581	384,159	3.50%
Fund Balance Applied	-	15,642	-	-	-100.00%
Total Revenues and Fund Bal Applied	\$ 360,563	\$ 386,807	\$ 236,581	\$ 384,159	-0.68%
Expenditures					
Payroll	\$ 200,192	\$ 202,624	\$ 91,944	\$ 209,148	3.22%
Conservation and Development	148,819	184,183	54,199	175,011	-4.98%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 349,011	\$ 386,807	\$ 146,144	\$ 384,159	-0.68%

Planning & Zoning Department

Mission Statement

The mission of the Planning & Zoning Department is to assist towns with implementing stated goals for their communities relative to the way they develop and to regulate land uses within the county through the enforcement of comprehensive zoning, shoreland zoning, subdivision and floodplain ordinances as well as related Wisconsin Administrative Codes to achieve those stated goals. The uses of land are regulated through a permitting process whereby applicants identify anticipated uses and structural setbacks and our department ensures compliance with the applicable codes. Such uses are regulated to maintain the health, safety and welfare of our citizenry as well as the integrity of our environment.

Services Provided

- 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.
- Respond to complaints and prosecute substantiated violations to protect the safety, health and welfare of the citizenry and to preserve the environment.
- Process requests for Variances, Administrative Appeals and Conditional Use Permits and provide due process in the prescribed manner before the Lincoln County Board of Adjustment or the Lincoln County Planning and Zoning Committee.
- Process requests for rezoning of property by holding public hearings and making reports of recommendations to the County Board of Supervisors.
- Assist towns with development project reviews and make recommendations on permit conditions to the towns as well as the Planning & Zoning Committee.
- 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 Department of Natural Resources.
- 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.

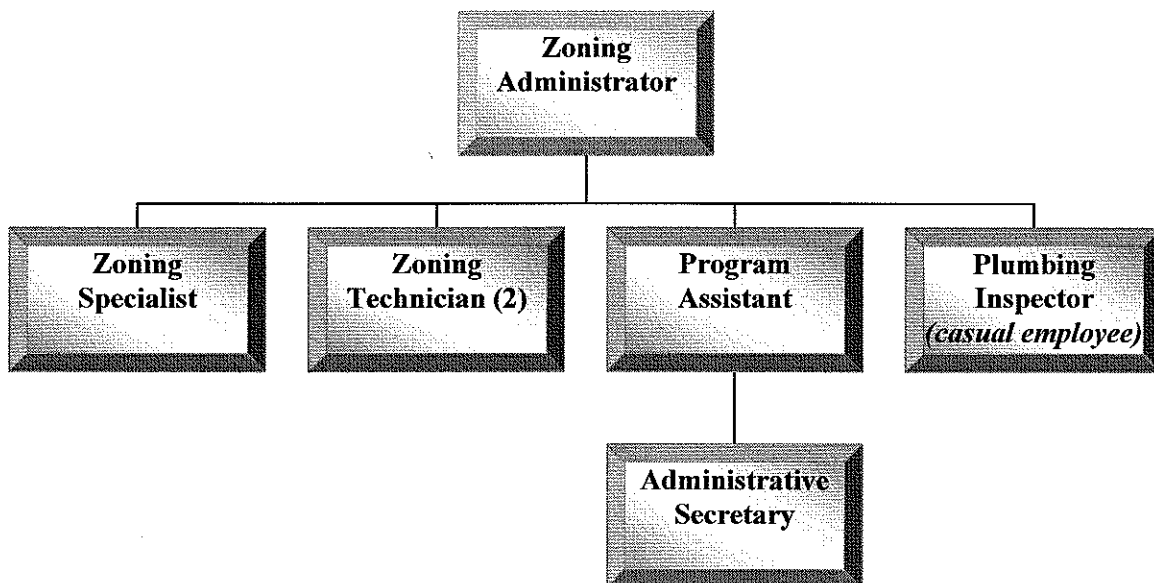
Performance Indicators

- Numbers of permits, rezones, appeals, public hearing requests and land division applications processed.
- Timeliness of permits, etc. processed and issued.
- Number of complaints and time spent until reconciliation/case closure.
- Reporting of nonmetallic mining activities to the DNR on schedule and in proper format.

Employment

Positions	PT	FT	FTE	Total Employed
Zoning Administrator		1	1	1
Zoning Specialist		1	1	1
Zoning Technicians		2	2	2
Plumbing Inspector	.25		.25	1
Program Assistant		1	1	1
Administrative Secretary		1	1	1
Totals	.25	6	6.25	7

Organizational Chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

42 Zoning - Dan Miller

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 294,679	\$ 296,456	\$ 296,456	\$ 332,823	12.27%
Intergovernmental Revenues	46,515	47,000	-	45,000	-4.26%
Licenses and permits	121,193	126,192	55,516	105,900	-16.08%
Public charges for services	2,324	2,100	9	2,000	-4.76%
Miscellaneous Revenues	1,836	1,800	2,301	1,500	-16.67%
Total Revenues	466,547	473,548	354,282	487,223	2.81%
Fund Balance Applied	-	24,474	-	9,800	-59.96%
Total Revenues and Fund Bal Applie	\$ 466,547	\$ 498,022	\$ 354,282	\$ 497,023	-0.20%
Expenditures					
Payroll	\$ 351,705	\$ 388,245	\$ 163,492	\$ 401,834	3.50%
Conservation & Development	47,530	67,777	25,058	50,189	-25.95%
Public Works	46,515	42,000	-	45,000	7.14%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 445,750	\$ 498,022	\$ 188,550	\$ 497,023	-0.20%

Register of Deeds

Mission Statement

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

- To provide the official county repository for:
 1. Real estate records (deeds, land contracts, mortgages, etc.)
 2. UCC Real Estate filings
 3. Vital records (birth, death, marriage 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, including myself as Register of Deeds, to assure a high level of timely customers service for our citizens.

Services Provided

- The primary objective of the Register of Deeds is the smooth, efficient and cost effective recording of documents.
- Provided by the office is a complete tract index. We also have grantor/grantee indexes, which are now computerized back to 1990. Manual tracts date back to the 1800's. Recorded documents are now tracked on computer, dating back to 1994.
- Vital Records, such as Birth, Death and Marriage are available dating back to the 1800's. The office provides assistance with research of the records.
- Certified copies of the Birth, Death, Marriages and Military Discharges are issued from the Register of Deeds office.
- Uniform Commercial Codes dealing with Real Estate are recorded in the office. Inquires regarding the UCC's must be answered by the office staff, assistance with the public computers is administered.
- The Register of Deeds maintains an open dialog with numerous customers of the office, seeking constantly to improve the level and quality of service provided to the public. This involves providing information and assistance to other county offices, attorneys, lending institutions, abstractors, realtors, appraisers as well as the public.
- Transfer of Real Estate recordings to the title companies via CD-ROM.

Goals for 2009

- Providing Real Estate records via Internet
- Providing eRecording of Real Estate Documents
- Integrate a link between Real Estate Document and Parcel Map of property
- Increase Electronic Filing of Wisconsin Real Estate Transfer Returns
- Continue Microfilming all Vital Records and Military Discharges
- Continue to Store Real Estate records to CD-ROM
- Scanning and backtracking of Real Estate documents
- Further assist the Veterans Service Office with the processing of Veterans Benefits

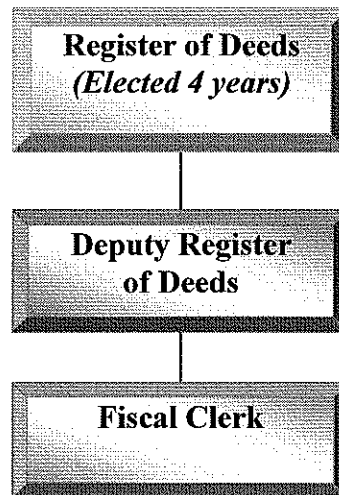
Performance Indicators

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

Employment

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

Organizational Chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

43 Register of Deeds - Sarah Koss

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 72,597	\$ 72,570	\$ 72,570	\$ 33,125	-54.35%
Other Taxes	69,387	60,000	20,172	60,000	0.00%
Intergovernmental revenue	-	-	-	-	-
Public charges for services	122,964	120,060	64,837	120,070	0.01%
Miscellaneous revenue	-	-	-	-	-
Total Revenues	\$ 264,948	\$ 252,630	\$ 157,579	\$ 213,195	-15.61%
Funds Applied	-	22,500	-	-	-
Total Revenues & Funds Applied	\$ 264,948	\$ 275,130	\$ 157,579	\$ 213,195	-22.51%
Expenditures					
Payroll	\$ 231,284	\$ 224,230	\$ 104,980	\$ 184,995	-17.50%
General Government-Property Rec/Con	24,739	50,900	31,400	28,200	-44.60%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 256,023	\$ 275,130	\$ 136,380	\$ 213,195	-22.51%

University of Wisconsin Extension

Mission Statement

As part of the University of Wisconsin-Extension, we provide knowledge and resources to engage people and their communities in positive change where they live and work.

Services Provided

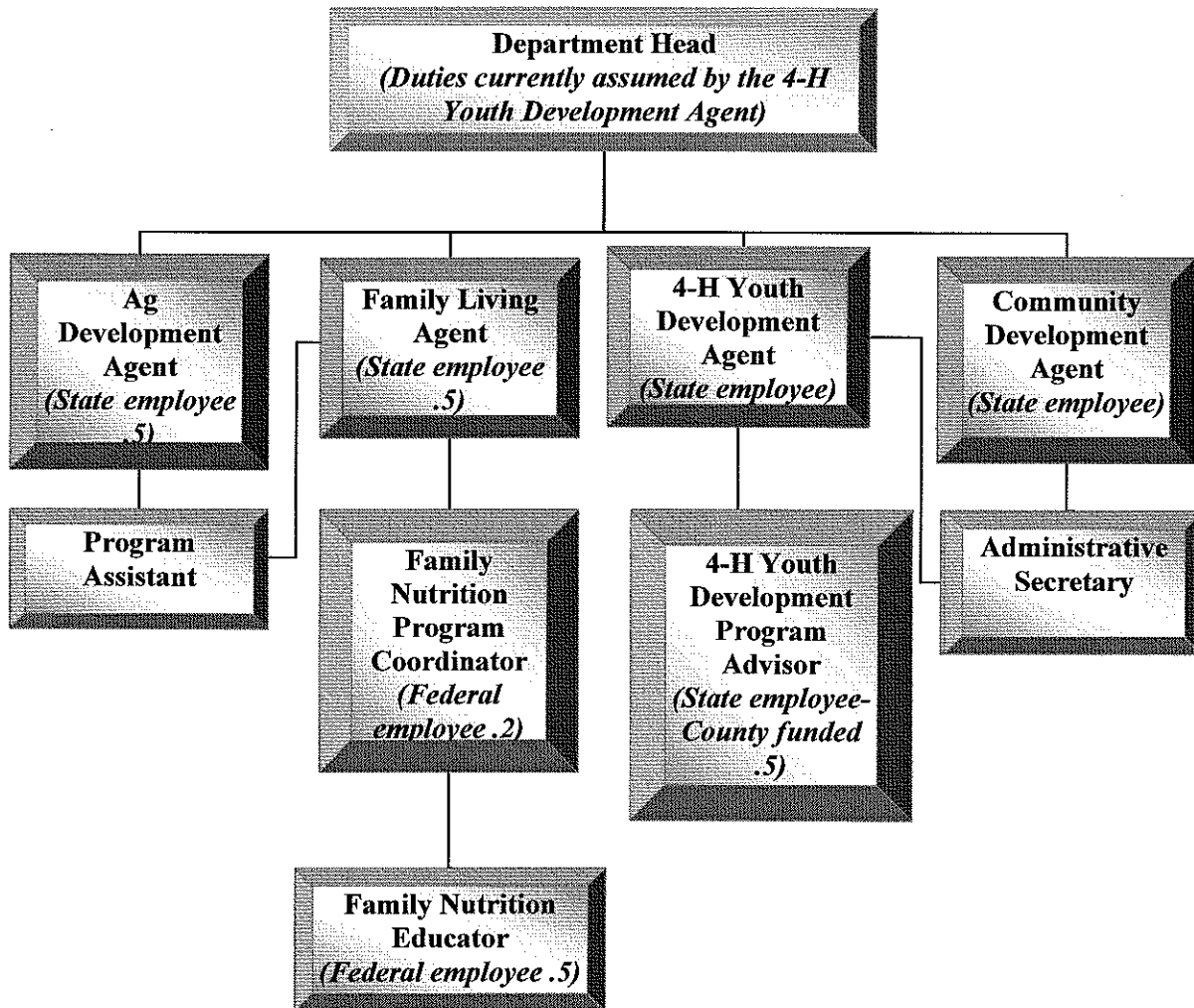
As a part of the statewide network of county-based University of Wisconsin Cooperative Extension Offices, the Lincoln County University of Wisconsin Extension Office provides educational programs in the areas of Agriculture, Community and Economic Development, Family Living, 4-H Youth Development and Wisconsin Nutrition Education Program. The faculty and staff of the Lincoln County UW-Extension Office meet educational needs of county residents wherever they live and work by:

- Identifying and responding to local needs
- Strengthening communities to meet challenges
- Helping families to thrive in a rapidly changing world
- Working with farmers to improve production efficiency while preserving natural resources
- Empowering youth through development of leadership and life skills

Employment

Positions	PT	FT	FTE	Total Employed
Program Assistant		1	1	1
Administrative Secretary		1	1	1
Totals		2	2	2

Organizational Chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

44 U.W. Extension - Debbie Moellendorf

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 278,367	\$ 239,339	\$ 239,339	\$ 246,558	3.02%
Intergovernmental Revenues	9,120	10,400	8,117	4,345	-58.22%
Public Charges for Services	10,309	11,322	1,545	7,605	-32.83%
Intergovernmental Charges	3,300	5,305	-	-	-100.00%
Miscellaneous revenue	2,123	2,825	525	4,700	66.37%
Total Revenues	303,219	269,191	249,525	263,208	-2.22%
Fund Balance Applied	-	13,793	-	16,799	21.79%
Total Revenues and Fund Bal Applied	\$ 303,219	\$ 282,984	\$ 249,525	\$ 280,007	-1.05%
Expenditures					
Payroll	\$ 103,193	\$ 94,193	\$ 44,606	\$ 99,183	5.03%
Culture, Recreation, & Education-Educ	154,666	188,791	86,290	180,824	-4.22%
Total Expenditures	\$ 257,859	\$ 282,984	\$ 130,896	\$ 280,007	-1.05%

Sheriff's Department

Vision Statement

Our vision at the Lincoln County Sheriff's Department 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 Department, 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.

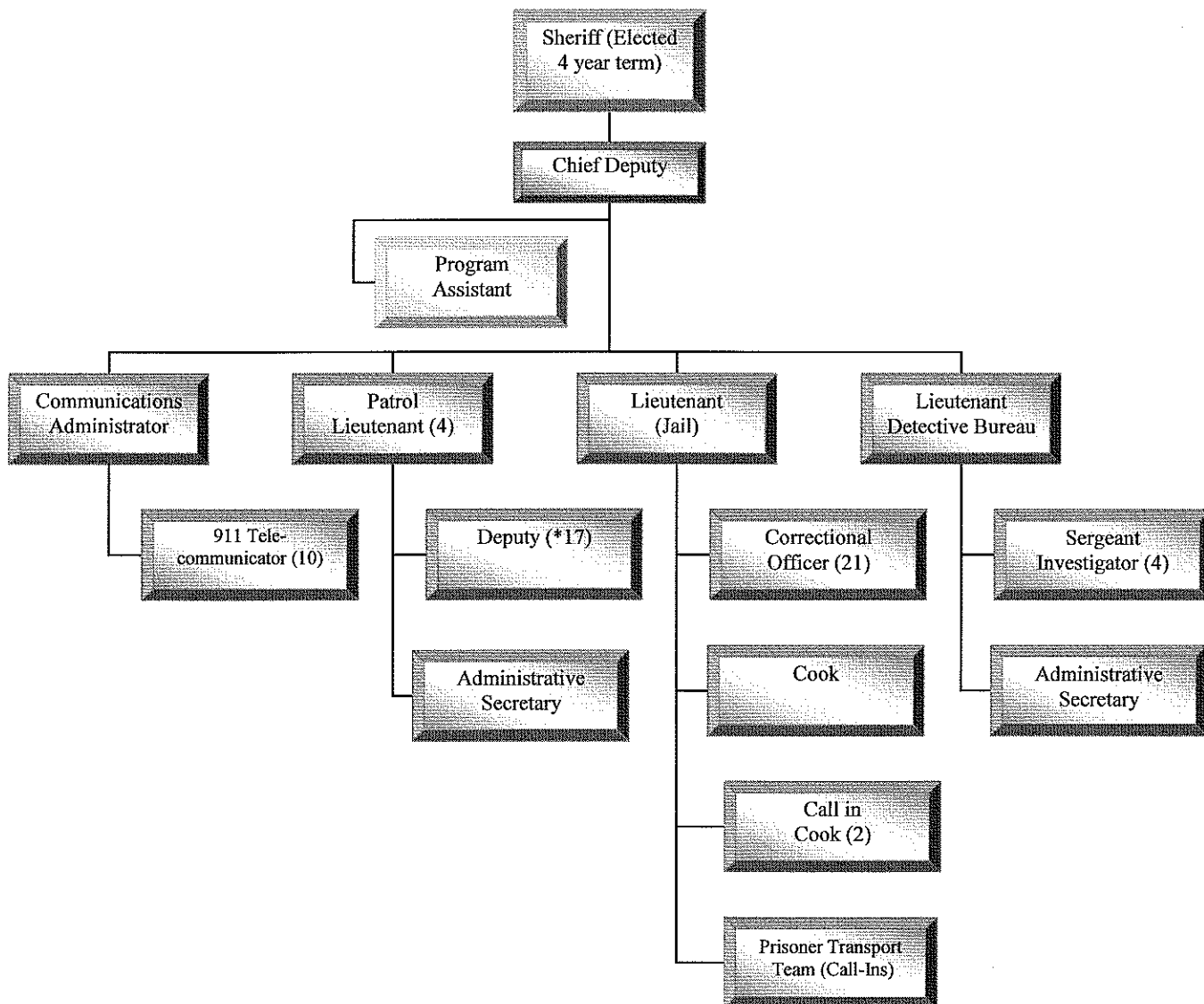
INTEGRITY. We recognize that our conduct must always reflect personal honesty, confidentiality, accountability and sincerity in both our professional and private lives in order to earn and keep the public trust.

PROFESSIONALISM. We value the public's perception of our department. 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 department.

Employment

Positions	PT	FT	FTE	Total Employed
Sheriff		1	1	1
Chief Deputy		1	1	1
Communications Administrator		1	1	1
Lieutenant/Jail Administrator		1	1	1
Lieutenant/Patrol		4	4	4
Lieutenant/Detective Bureau		1	1	1
Sergeant Investigator		4	4	4
Patrol Deputy		17	17	17
9-1-1 Telecommunicator		10	10	10
Correctional Officer		21	21	21
Program Assistant		1	1	1
Administrative Secretary		2	2	2
Cook		1	1	1
Call in Cook	.25(2)		.5	2
Prisoner Transport Team	4			4
Totals	4.5	65	65.5	71

Organizational Chart



*Deputy-2 special assignments
Court Security and Recreational

**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

50 Sheriff - Jeff Jaeger

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 4,859,225	\$ 4,891,458	\$ 4,891,458	\$ 5,359,263	9.56%
Intergovernmental Revenues	33,556	104,093	39,624	37,500	-63.97%
Licenses and permits	-	-	-	-	-
Fines, Forfeits and Penalties	418	-	165	-	-
Public charges for services	192,258	230,350	95,666	699,636	203.73%
Intergovernmental Charges for Services	55,676	59,500	4,791	48,500	-18.49%
Miscellaneous	51,818	471,144	5,764	69,577	-85.23%
Total Revenues	5,192,951	5,756,545	5,037,468	6,214,476	7.95%
Fund Balance Applied	-	2,023	-	50,000	2371.58%
Other Financing Sources	63,489	32,128	-	32,128	-
Total Revenues, Fund Bal and Transfer	\$ 5,256,440	\$ 5,790,696	\$ 5,037,468	\$ 6,296,604	8.74%
Expenditures					
Payroll	\$ 3,919,271	\$ 4,171,251	\$ 1,895,176	\$ 4,734,398	13.50%
Public Safety-Law Enforcement	1,517,897	1,619,445	842,480	1,484,206	-8.35%
Capital Outlay	59,533	-	-	28,000	-
Capital Improvement Plan	15,906	-	-	50,000	-
Total Expenditures	\$ 5,512,607	\$ 5,790,696	\$ 2,737,655	\$ 6,296,604	8.74%
Other Financing Uses	-	-	-	-	-
Total Expenditures & Other Uses	\$ 5,512,607	\$ 5,790,696	\$ 2,737,655	\$ 6,296,604	8.74%

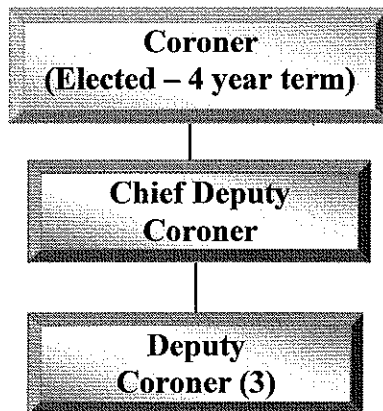
Coroner

Employment

Positions	PT	FT	FTE	Total Employed
Coroner	.5		.5	1
Chief Deputy Coroner	.25		.25	1
Deputy Coroner	.25 (3)		.75	3
Totals	1.5		1.5	5

*Coroner and Deputy Coroner work as needed to conduct investigations.

Organizational Chart



Lincoln County
General Fund Departments
2009 Proposed Budget Summary

51 Coroner - Paul Proulx

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 47,606	\$ 46,746	\$ 46,746	\$ 48,058	2.81%
Public Charges for Service	975	-	4,500	-	-
Total Revenues	\$ 48,581	\$ 46,746	\$ 51,246	\$ 48,058	2.81%
Expenditures					
Payroll	\$ 26,714	\$ 27,721	\$ 18,893	\$ 28,533	2.93%
General Government-Judicial	20,770	19,025	11,222	19,525	2.63%
Total Expenditures	\$ 47,484	\$ 46,746	\$ 30,115	\$ 48,058	2.81%

LINCOLN COUNTY EMERGENCY MANAGEMENT

Mission Statement

The mission of the Lincoln County Emergency Management Department is to utilize effective planning, training, and coordination to continually assist with the development of the mitigation, preparedness, response, and recovery capabilities of Lincoln County and its political subdivisions for emergencies resulting from all hazards. The goal is to lesson the loss of life and reduce injuries and property damage during any natural or technological incident or event.

Services Provided

- Emergency Planning and Preparedness Program
- Highway Safety Program
- Workers Compensation Reporting
- Safety / Loss Control / Risk Management
- E – 9 – 1 – 1 Network Administration/MSAG Coordination
- Hazardous Materials Response Planning
- Terrorism / Weapons of Mass Destruction Planning/Preparedness
- Homeland Security Planning

2009 Goals

- Continue to provide guidance and assistance to community emergency response agencies in development and updating of all hazards agency emergency response plans.
- Assist with the county rural addressing and road naming program.
- Continue to coordinate the county safety/loss control/risk management programs. Assist county departments in providing a safe employment environment for county employees as well as reducing the hazards at county owned properties and facilities.
- Continue to coordinate the timely reporting of workers compensation claims for county employees.
- Continue to maintain an accurate E – 9 – 1 – 1 addressing database
- Continue to coordinate the countywide traffic safety program.

Employment

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

Organizational Chart



**Lincoln County
General Fund Departments
2009 Proposed Budget Summary**

52 Emergency Management - Brian Sladek

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 64,340	\$ 64,815	\$ 64,815	\$ 63,638	-1.82%
Intergovernmental revenue	50,896	31,254	2,621	35,254	12.80%
Public Charges for Serv	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	\$ 115,236	\$ 96,069	\$ 67,436	\$ 98,892	2.94%
Expenditures					
Payroll	\$ 84,383	\$ 86,719	\$ 39,073	\$ 88,742	2.33%
Public Safety-Other	26,057	9,350	5,765	10,150	8.56%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 110,440	\$ 96,069	\$ 44,838	\$ 98,892	2.94%

Child Support

Mission Statement

The Lincoln County Child Support Agency exists to provide services necessary to secure financial support from absent parents for dependent children. This process includes locating parents; establishing court orders, including paternity; enforcing existing orders; and monitoring collections. Services are available to Lincoln County residents regardless of financial status.

Performance Indicators

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

Lincoln County
General Fund Departments
2009 Proposed Budget Summary

60 Child Support

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 25,595	\$ 46,263	\$ 46,263	\$ 93,491	102.09%
Intergovernmental Revenues	235,907	105,055	107,172	114,458	8.95%
Public Charges	5,496	7,900	3,536	7,900	0.00%
Total Revenues	266,998	159,218	156,971	215,849	35.57%
Fund Balance Applied	-	-	-	-	-
Total Revenues & Fund Balance Appl	\$ 266,998	\$ 159,218	\$ 156,971	\$ 215,849	35.57%
Expenditures					
Payroll	\$ 200,952	\$ 103,227	\$ 73,987	\$ 162,358	57.28%
Health and Human Services	41,734	55,991	23,314	53,491	-4.47%
Total Expenditures	\$ 242,686	\$ 159,218	\$ 97,301	\$ 215,849	35.57%

Lincoln County
Special Revenue Funds
2009 Proposed Budget Summary

0020 County Roads Fund - Randy Scholz

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 2,150,333	\$ 2,193,340	\$ 2,193,340	\$ 2,237,207	2.00%
Intergovernmental Revenues	1,222,860	991,592	514,493	1,456,985	46.93%
Total Revenues	\$ 3,373,193	\$ 3,184,932	\$ 2,707,833	\$ 3,694,192	15.99%
Other Financing Sources	-	-	-	250,000	-
Fund Balance applied	-	-	-	20,000	-
Total Revenues and Fund Bal Applied	\$ 3,373,193	\$ 3,184,932	\$ 2,707,833	\$ 3,964,192	24.47%
Expenditures					
Public Works	\$ 3,563,609	\$ 3,184,932	\$ 1,551,526	\$ 3,964,192	24.47%
Total Expenditures	\$ 3,563,609	\$ 3,184,932	\$ 1,551,526	\$ 3,964,192	24.47%

Lincoln County
Special Revenue Funds
2009 Proposed Budget Summary

0021 Jail Assessment Fund - Jeff Jaeger

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	208/2009 % of Change
Revenues					
Fines, Forfeits & penalties	\$ 50,847	\$ -	\$ 24,066	\$ 52,000	-
Total Revenues	50,847	-	24,066	52,000	-
Other Financing Uses	-	-	-	-	-
Total Revenues & Other Finance Uses	\$ 50,847	\$ -	\$ 24,066	\$ 52,000	-
Expenditures					
Public Safety	\$ 15,406	\$ -	\$ 6,580	\$ 30,391	-
Outlay	-	-	-	-	-
Total Expenditures	15,406	-	6,580	30,391	-
Other Financing Uses					
Transfer out	-	-	-	21,609	-
Total Expenditures & Other Finance Uses	\$ 15,406	\$ -	\$ 6,580	\$ 52,000	-

Emergency Medical Service

Mission Statement

The County Clerk's office administrates the ambulance service. We do the billing, enter patient and insurance data, file Medicare and Insurance claims, receipt for payments of all ambulance calls, file Small Claims on overdue accounts and file probate claims.

Goals

- Work with Medicare and Medicaid for more timely payments on claims.
- Work with providers on more timely data entry.
- Send accounts to collection agency that are older than 90 days.
- Electronic data filing of Insurance claims.
- With assistance from Amazon have the program run more efficiently.
- Work on having claims paid within 60 days from date of service.
- Work harder with insurance company on claims older than 60 days.

Performance Indicators

	Merrill		Tomahawk	
	2006	2007	2006	2007
Calls	1241	1346	765	762
Charges	\$943,309.34	\$1,062,965.63	\$559,495.47	\$577,023.50
Receipt	\$524,112.28	\$579,125.97	\$314,812.33	\$306,839.92

Lincoln County
Special Revenue Funds
2009 Proposed Budget Summary

0022 Emergency Medical Service - Robert Kunkel

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 467,483	\$ 542,055	\$ 542,055	\$ 552,896	2.00%
Intergovernmental	67,642	67,100	26,950	62,500	-6.86%
Public charges for services	1,012,177	965,000	581,332	1,037,135	7.48%
Intergovernmental charges for services	16,496	16,991	8,496	17,671	4.00%
Miscellaneous	-	-	-	-	-
Total Revenues	1,563,798	1,591,146	1,158,833	1,670,202	4.97%
Transfer from General Fund	-	-	-	-	-
Other Financing Sources	103,354	-	-	109,556	-
Fund Balance Applied	-	-	-	-	-
Total Revenues & Fund Balance Appl	\$ 1,667,152	\$ 1,591,146	\$ 1,158,833	\$ 1,779,758	11.85%
Expenditures					
Payroll	\$ 47,242	\$ 48,431	\$ 22,756	\$ 49,361	1.92%
Public Safety	1,515,474	1,542,715	774,700	1,620,841	5.06%
Capital Improvement Plan	-	-	-	109,556	-
Total Expenditures	\$ 1,562,716	\$ 1,591,146	\$ 797,456	\$ 1,779,758	11.85%
Other Financing Uses					
Transfer to General Fund	102,425	-	-	-	-
Total Expenditures& Other Fin Uses	\$ 1,665,141	\$ 1,591,146	\$ 797,456	\$ 1,779,758	11.85%

Health Department

Mission Statement

The mission of the Lincoln County Health Department is to provide services promoting optimal health and safety through prevention, health promotion and intervention. The care delivered by all components of the department reflects a reverence for the gift of life as well as a respect for dignity, worth, autonomy and individuality of each human being, not only for those receiving service but also for those providing service. Emphasis is on maintaining the independence of each individual and/or family at an optimal level for as long as is feasible.

Services Provided

Immunizations

Childhood and Adult Vaccines

Family Health

Prenatal Care Coordination

Postpartum Home Visits

High Risk Infant Follow-ups

Children & Youth with Special Health Care

Oral Health Prevention Programs

Home Safety Assessments

Car Seat Inspections

First Breath

School Health Services

On-site Visits

Individual Health Counseling

Assessment of Health Concerns

Coordination of Services

Screening Programs

Disease Control and Follow-up

Food and Water Borne Diseases

Sexually Transmitted Diseases

Tuberculosis

Vector Borne Diseases

Vaccine Preventable Diseases

Environmental Health

Water Testing for Public and Private Wells

Inspection and Licensure Program for

Food, Recreation, Lodging, and

Mobile Home Parks

Human Health Hazard Investigations

Rabies Control

Information and Assessments of Indoor Air

Inspection & Monitoring of Beaches

Tobacco Prevention and Control

Wisconsin Well Women Program

Public Health Preparedness

Jail Health

On-site Visits

Coordination of Services

Assessments and Health Counseling

Clinics

Foot Care

Health Checks

General Public Health

Information and Referral

Community Health Improvement Plan

Goals and Objectives

- To improve public health services – preventive, curative, restorative – so it is available, assessable and effective in meeting the needs of the people.
- To identify the priority of public health programs for various age levels and socio economic levels in Lincoln County.
- To improve the health care services to the schools.
- To promote appreciation and responsibility of good health and well being in the working population.
- To work cooperatively with other agencies in promoting priority health projects.
- To initiate and maintain public health preparedness.

Performance Indicators

Number of admissions and visits to individuals and families.

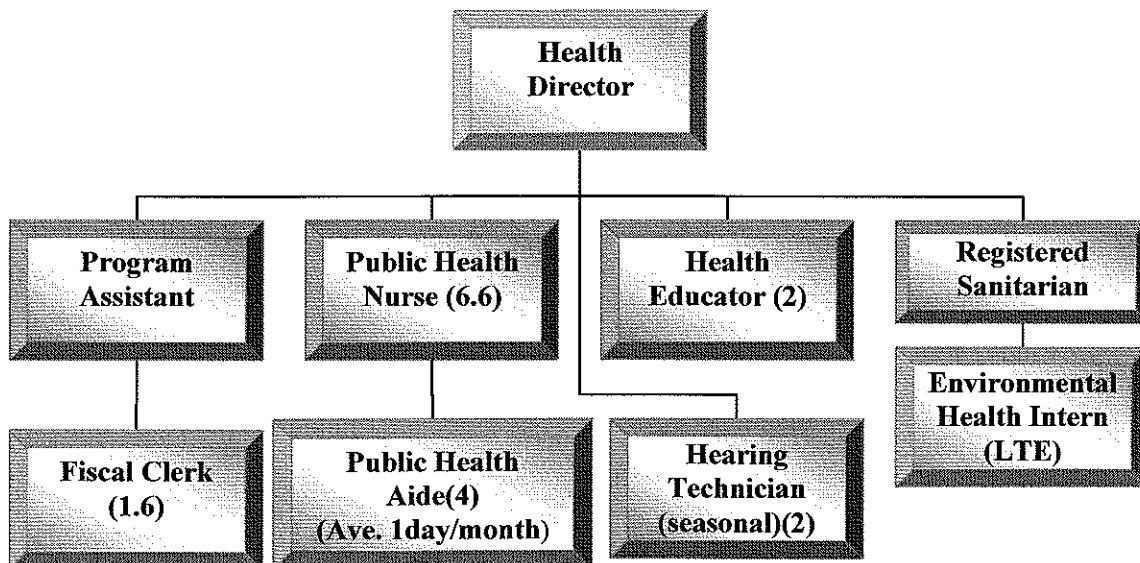
Number of students seen by nurse.

- Number of vision and hearing screens
- Number of health education programs to schools and community.
- Number of inmates served in jail.
- Number of health counseling and referral.
- Number of doses of vaccine given.
- Number seen at foot care.
- Number of communicable diseases followed up and TB skin tests done.
- Number of environmental complaints investigated and resolved.
- Number of environmental consultations and education programs.
- Progress of Tobacco Coalition Activities
- Public Health Preparedness

Employment

Positions	PT	FT	FTE	Total Employed
Health Director		1	1	1
Public Health Nurse		4	4	4
Public Health Nurse	.8(2x)		1.6	2
Public Health Nurse	.5(2x)		1	2
Registered Sanitarian		1	1	1
Health Educator		2	2	2
Program Assistant		1	1	1
Fiscal Clerk	.6	1	1.6	2
Public Health Aide (1 day/month)	.044(4x)		.18	4
Hearing Technician(seasonal)			2	2
Environmental Health Intern(LTE)			1	1
Totals	3.376	10	16.376	22

Organizational Chart



**Lincoln County
Special Revenue Funds
2009 Proposed Budget Summary**

0023 Health - Shelley Hersil

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 549,021	\$ 551,905	\$ 551,905	\$ 562,943	2.00%
Intergovernmental	149,088	129,851	63,537	133,536	2.84%
Public Charges for Services	114,406	91,050	57,161	100,600	10.49%
Licenses and permits	2,620	2,800	2,361	2,600	-7.14%
Intergovernmental charges for services	161,081	162,601	72,232	157,707	-3.01%
Miscellaneous revenue	5,493	600	70	600	0.00%
Total Revenues	981,709	938,807	747,266	957,986	2.04%
Fund Balance Applied					
	-	-	-	5,000	-
Total Revenues & Fund Balance Appl	\$ 981,709	\$ 938,807	\$ 747,266	\$ 962,986	2.58%
Expenditures					
Payroll	\$ 786,846	\$ 834,597	\$ 375,546	\$ 866,093	3.77%
Health and Human Services	117,962	104,210	30,494	96,893	-7.02%
Capital Outlay	-	-	-	-	-
Total Expenditures	904,808	938,807	406,041	962,986	2.58%
Other Financing Uses					
Transfer to General Fund	11,602	-	-	-	-
Total Expenditures&Other Fin Uses	\$ 916,410	\$ 938,807	\$ 406,041	\$ 962,986	2.58%

Social Services

Mission Statement

The Lincoln County Human Services will work together to enhance life for county residents by providing quality services in a respectful and professional manner.

Services Provided

- Economic Support – This unit administers and operates Economic Support programs. Individual programs have differing financial and non-financial eligibility criteria. A variety of support services are available to strengthen employment opportunities and to promote self-sufficiency.
- Long Term Support – The mission of the Long Term Support Unit is to provide options for individuals as an alternative to nursing home and institutional care by coordinating a variety of resources in the community to support them outside an institution. This unit also provides protection services to ensure the rights and safety of those individuals who are incompetent or at risk as designated by Wisconsin Statutes.
- Children, Youth and Families – The mission of this unit is to help families remain together while providing a safe environment for the child/youth, the family and the community. We have the statutory responsibility for providing the following services:
 - Child Protection Services
 - Juvenile Court Intake Services
 - Juvenile Intake Services
 - Alternate Care Placement
 - Other miscellaneous services, such as stepparent adoption, custody studies, licensing foster parents, domestic referral services, Parent Education Program, Independent Living Skills and Intensive Family Services
- Child Support – This unit exists to provide services necessary to secure financial support from absent parents for dependent children. This process includes locating parents; establishing court orders, including paternity; enforcing existing orders; and monitoring collections. Services are available to Lincoln County residents regardless of financial status.

Performance Indicators

- In year 2009 the Department will continue to provide financial, supportive and social services to the residents of Lincoln County.
- Meet and/or surpass established state performance expectations for Economic Support services provided through the Lincoln County Department of Social Services.
- Continue to maintain a low number of children in out-of-home placement by providing a wide range of services stressing early intervention to at-risk children and families.
- Meet and/or surpass state performance criteria for paternity establishment, child support collection, and child support enforcement.

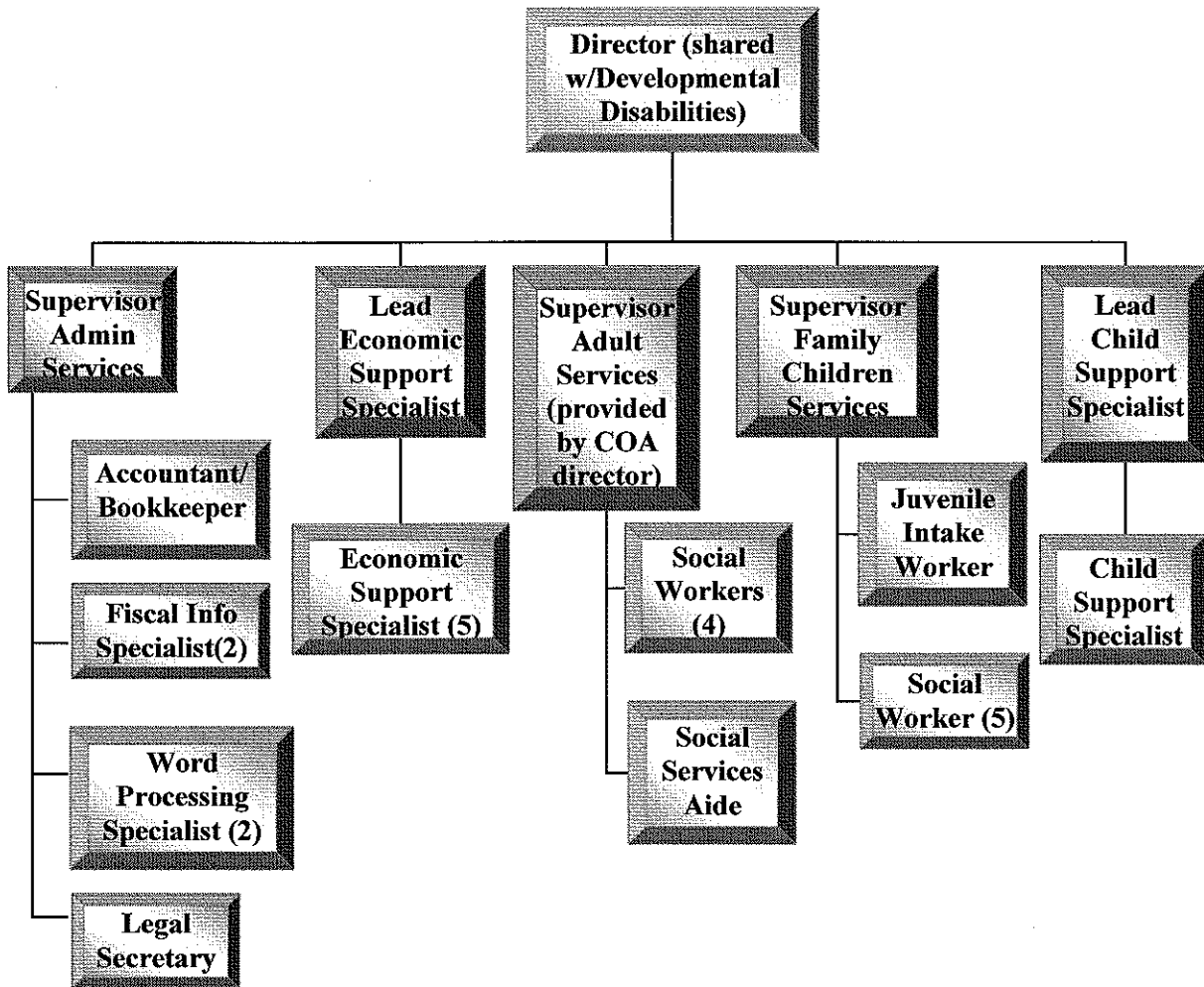
Employment

Positions	PT	FT	FTE	Total Employed
Director*		0	0	0
Supervisor – Admin Services		1	1	1
Supervisor – Adult Services**		0	0	0
Supervisor – Family & Children		1	1	1
Accountant/Bookkeeper		1	1	1
Juvenile Intake Worker		1	1	1
Social Workers	1	8	8.5	9
Lead Economic Support Spec.		1	1	1
Economic Support Specialist	3	4	5.4	7
Lead Child Support Specialist		1	1	1
Child Support Specialist II		1	1	1
Child Support Specialist I		1	1	1
Fiscal Information Specialist II		2	2	2
Fiscal Information Specialist I		2	2	2
Social Services Aide		1	1	1
Totals	4	25	26.9	29

* Director position shared with Developmental Disabilities.

** Commission on Aging Director provides supervision of the Adult Services Unit

Organizational Chart



Lincoln County
Special Revenue Funds
2009 Proposed Budget Summary

0024 Social Services - Terry Schmidt

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 587,694	\$ 587,694	\$ 587,694	\$ 446,138	-24.09%
Intergovernmental	3,029,185	2,749,152	1,592,368	2,895,881	5.34%
Public Charges for Service	1,884	-	125	-	-
Miscellaneous revenue	3,190	-	1,041	-	-
Total Revenues	3,621,953	3,336,846	2,181,227	3,342,019	0.16%
Fund Balance Applied	-	-	-	-	-
Total Revenues & Fund Bal Applied	\$ 3,621,953	\$ 3,336,846	\$ 2,181,227	\$ 3,342,019	0.16%
Expenditures					
Payroll	\$ 1,474,129	\$ 1,524,127	\$ 672,512	\$ 1,481,603	-2.79%
Health and Human Services	1,928,331	1,806,719	908,243	1,854,416	2.64%
Capital Outlay	-	6,000	-	6,000	0.00%
Total Expenditures	\$ 3,402,460	\$ 3,336,846	\$ 1,580,755	\$ 3,342,019	0.16%
Other Financing Uses					
Transfer to General Fund	172,940	-	-	-	-
Total Expenditures & Other Fin Uses	\$ 3,575,400	\$ 3,336,846	\$ 1,580,755	\$ 3,342,019	0.16%

Commission on Aging & Long Term Support

Mission Statement

The Lincoln County Adult Services agencies,

- Through education, programs and services
- Through cooperative efforts with other county agencies
- By utilizing volunteers and family members
- And being ever mindful of treating people in a respectful and dignified manner,

Will empower the older and physically disabled citizens of Lincoln County to achieve their full potential for independence, self-reliance, continued participation in the community and enhanced quality of life.

The Lincoln County Adult Services agencies will be proactive in identifying and meeting older and physically disabled citizen's needs, and advocate for social and legislative change to benefit their lives.

Services Provided

- Nutrition Program – through congregate and home-delivered meals
- Transportation Program – transport to medical appointments, meal lunches
- Mental Health Program – to assist people in coping with loss and caregiving
- Health Promotion and Disease Prevention – through education, Foot Care Clinics, Support Groups, seminars
- Benefit Specialist – helping people through the paper maze, advocacy, assistance with benefits
- Information and Assistance
- Alzheimer's Family Caregiver Support Program
- Family Caregiver Support Program
- Elder Abuse Protection and Prevention Program
- Community Options Program – helping people remain independent

Goals for 2009

- To strengthen and expand health promotion and disease prevention services to improve quality of life
- To increase community awareness of the Commission on Aging and Long Term Support as an Adult Services Center
- To provide thorough information about and easier access to available services and programs
- To improve and expand meal service
- To improve the methods of serving "younger" seniors
- To assist family caregivers with information and access to services, and providing counseling, respite care and supplemental services.

Performance Indicators

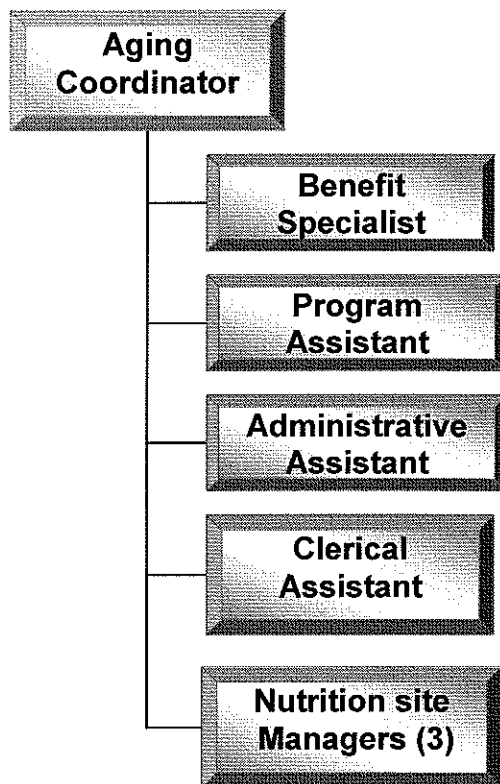
- To increase the overall number of people served through our services and programs by 10%

- To exceed a 90% satisfaction level with service via customer surveys
- To improve nutritional scores of home-delivered meal recipients identified as at high-risk
- To provide mental health service so that no more than 5% of clients served will be hospitalized or institutionalized for mental health problems.
- To increase the annual fiscal impact to clients of the Benefit Specialist assistance by 10%.
- To receive positive anecdotal statements regarding service from clients.

Employment

Positions	PT	FT	FTE	Total Employed
Aging Coordinator		1	1	1
Benefit Specialist		1	1	1
Administrative Assistant		1	1	1
Administrative Assistant		1	1	1
Clerical Assistant	.4		.4	1
Meal Site Manager	.5 (3)		1.5	3
Totals	1.9	4	5.9	8

Organizational Chart



Lincoln County
Special Revenue Funds
2009 Proposed Budget Summary

0025 Commission on Aging - Donna Winker

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 106,739	\$ 103,690	\$ 103,690	\$ 103,690	0.00%
Intergovernmental	380,039	378,561	142,069	375,636	-0.77%
Public charges for services	111,023	111,800	60,420	117,300	4.92%
Intergovernmental charges for services	6,860	12,280	12,280	14,600	18.89%
Miscellaneous	14,908	-	11,330	11,065	-
Total Revenues	619,569	606,331	329,789	622,291	2.63%
Fund Balance Applied	-	64,608	-	75,011	16.10%
Total Revenues and Fund Bal Applied	\$ 619,569	\$ 670,939	\$ 329,789	\$ 697,302	3.93%
Expenditures					
Payroll	\$ 249,462	\$ 261,242	\$ 122,715	\$ 280,074	7.21%
Health and Human Services	393,164	391,100	159,369	401,217	2.59%
Capital Outlay	45,211	18,597	-	16,011	-13.91%
Total Expenditures	\$ 687,837	\$ 670,939	\$ 282,084	\$ 697,302	3.93%

Lincoln County 51.437 Services

Lincoln Industries

Mission Statement

All residents, with a developmental disability and in need of services, will have equal access to resources that strengthen self-determination and self-sufficiency by promoting health, welfare, quality of life and dignity.

Services Provided

Adult Program - A variety of programs are provided which are designed for individualized training to help people develop skills in routine daily living tasks such as preparing meals, shopping, and utilizing community resources. Training is provided to enhance social development and develop the personal daily living skills needed to live in the community.

Services provided

- **Supportive Home Care**
- **Transportation**
- **Community Living/Support Services**

Adult Day Care	Respite Care
Daily Living Skills Training	Interpreter Services and Adaptive Equipment
Protective Payment/Guardianship	Case Management

- **Investigations and Assessments**

Court Intake and Studies	Intake Assessment
Day Center Services (Non-medical)	

- **Counseling/Therapeutic Resources**

- **Community Prevention, Access and Outreach**

Recreational/Alternative Activities	Community Prevention, Organization and Awareness
Outreach	Information and Referral
Advocacy	

Community Residential Services

Community-Based Residential Care Facilities (CBRF's), commonly referred to as group homes, have 5 to 8 individuals living together with 24 hour staff either as live-in or shift staff. The CBRF is licensed by the State annually.

Adult Family Homes (AFH) with 1 to 2 people living together with families who are certified by the county. AFHs with 3 to 4 people living together are licensed by the State annually.

Supported Living includes various residential models such as apartments, people buying their own homes or living with relatives.

Vocational Services - Services Provided

- Work related services
- Supported employment

Preparing to go to work - Vocational services are aimed at preparing an individual for employment. These services include teaching an individual such concepts as following directions, attending to tasks, safety and mobility training.

Going to work - Some people are supported or volunteer to work in jobs that are matched to their interests and capabilities. Supports can range from physical assistance to supervision performed by a job coach.

Birth-To-Three Program - The Birth-To-Three Program serves children, from birth up to age three, who have known or suspected delays in one or more of the following areas of development: physical/motor, speech and language, cognition, social, self-help. These children and their parents, receive individual services in their home and/or in community settings to help them learn as much as possible about their child's development. Services enable parents to understand and work with their child.

Services Provided:

Assistive Technology	Audiology
Communication Services	Family Education and Counseling
Health Services	Medical Services
Nursing Services	Nutrition Services
Occupational Therapy	Physical Therapy
Psychological Services	Social Work
Special Instruction	Transportation
Vision Services	Service Coordination
Transition	

Family Support Program - The Family Support Program (FSP) provides resources to a family that has a child that might be at risk of institutionalization. This program assists young people with a severe disability, and their families, in obtaining supports and services necessary to help the individual to remain in the community and ideally will increase the family's quality of life. FSP funds can be used for a wide range of services and goods. Services can be received from birth through the child's school years.

Case Management/Service Coordination - Case management/service coordination is in place to ensure that all eligible individuals and their families gain access to and receive a full range of appropriate services in a planned, coordinated, efficient and effective manner. Case managers/service coordinators will locate, manage, coordinate, and monitor all services and

community supports needed by clients and their families. They will assist individuals and their families to make sure things are running smoothly and to make any needed changes. Case management/service coordination is an integral part of all programs. Services may include but are not limited to:

- Assessment/diagnosis
- Case planning
- Monitoring and review
- Advocacy
- Referral

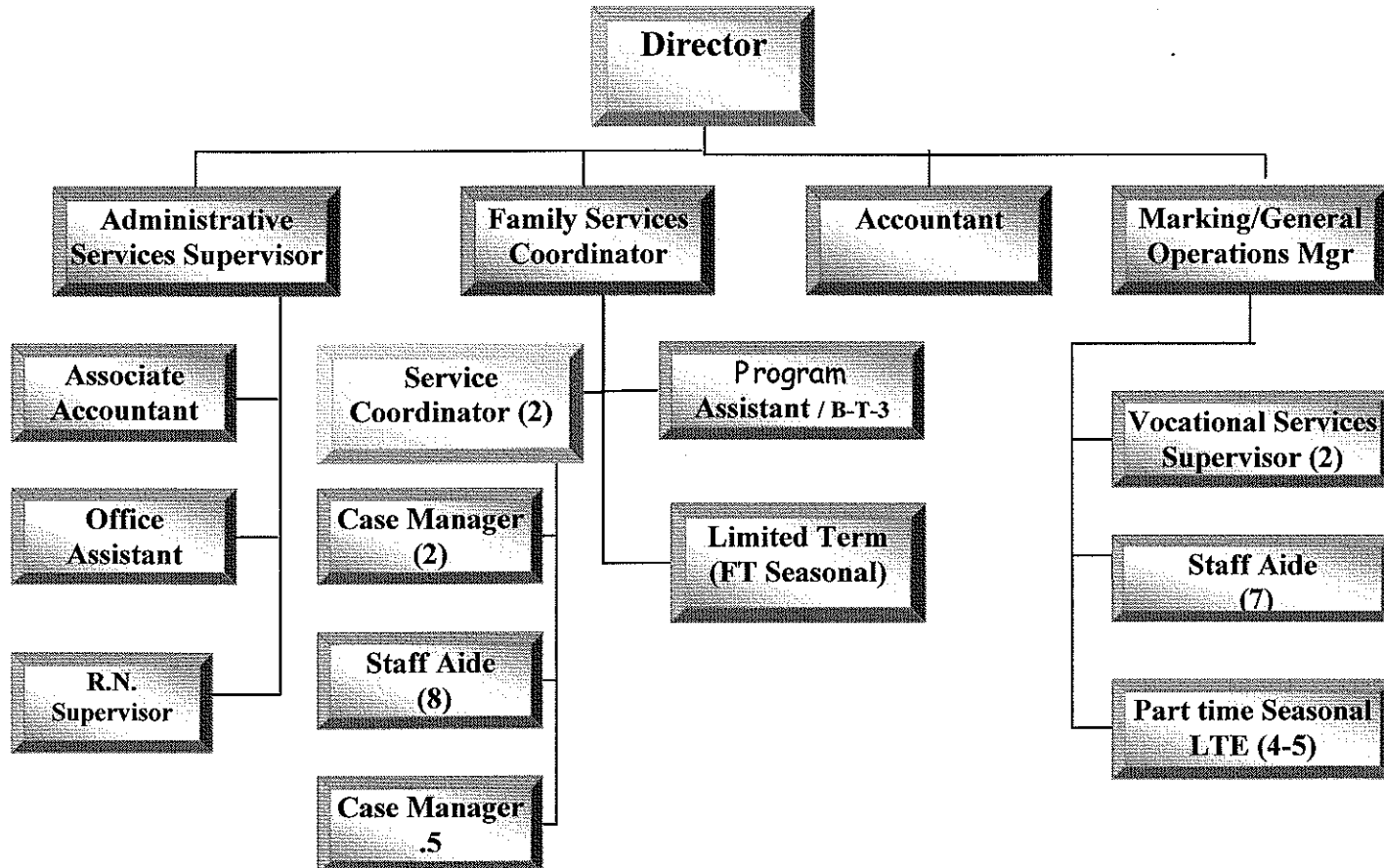
D.D. Board Goals

1. Monitor quality assurance in all program services.
2. Review status of Personal Care Program at each meeting.
3. Develop a new "team" budgeting process for completing the Annual County Budget.
4. Review and monitor, annually, the fluctuation of our fund balance.
5. Monitor community resource development
 - medical resources.
 - facility resources (CBRF's etc.).
6. Review Merrill Workshop facility needs.
7. Monitor condition of county properties quarterly.

Employment

Positions	PT	FT	FTE	Total Employed
Director		1	1	1
Administrative Services Supervisor		1	1	1
Accountant		1	1	1
R.N. Supervisor	.56		.56	1
Market/General Operations Manager		1	1	1
Family Service Coordinator		1	1	1
Service Coordinator	.9	1	1.9	2
Associate Accountant		1	1	1
Case Manager (Adult Living Sup)		2	2	2
Case Manager	.5		.5	1
Office Assistant		1	1	1
Program Assistant (B-T-3)		1	1	1
Vocational Services Supervisor		2	2	2
Staff Aide		10	10	10
Staff Aide (33 hours/week)	.92		.92	1
Totals	2.88	23	25.88	27

Organizational Chart



**Lincoln County
Special Revenue Funds
2009 Proposed Budget Summary**

0026 Developmental Disabilities/Lincoln Industries - Terry Schmidt

Account Description	2007 Actual Amount	2008 Modifed Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 33,138	\$ 33,139	\$ 16,569	\$ 33,139	0.00%
Intergovernmental Revenue	3,900,119	4,297,980	1,470,967	4,485,414	4.36%
Public Charges for Service	761,381	944,300	536,104	1,136,300	20.33%
Intergovernmental charges	41,767	-	20,883	41,800	-
Miscellaneous	-	-	-	2	-
Total Revenues	4,736,405	5,275,419	2,044,524	5,696,655	7.98%
Fund Balance Applied	-	52,012	-	287,736	453.21%
Total Revenues & Fund Bal Applied	\$ 4,736,405	\$ 5,327,431	\$ 2,044,524	\$ 5,984,391	12.33%
Expenditures					
Payroll	\$ 1,663,589	\$ 1,515,469	\$ 827,678	\$ 1,770,848	16.85%
Health and Human Services	3,370,774	3,811,962	1,793,582	4,213,543	10.53%
Capital Outlay	-	-	-	-	-
Total Expenditures	5,034,363	5,327,431	2,621,260	5,984,391	12.33%
Other Financing Uses					
Transfer Out	33,470	-	-	-	-
Total Expend & Other Financing Uses	\$ 5,067,833	\$ 5,327,431	\$ 2,621,260	\$ 5,984,391	12.33%

**Lincoln County
Debt Service Funds
2009 Proposed Budget Summary**

0030 Debt Service - Dan Leydet

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ -	\$ 383,653	\$ 383,653	\$ 383,653	0.00%
Intergovernmental chrgs for serv	127,616	183,736	96,309	132,000	-28.16%
Miscellaneous Revenues	-	-	-	-	-
Total Revenues	127,616	567,389	479,962	515,653	-9.12%
Fund Balance Applied	-	76,294	-	30,161	-60.47%
Proceeds from Long-Term Debt	95,200	-	-	10,065,000	-
Total Rev/Transfers/Fund Bal App	\$ 222,816	\$ 643,683	\$ 479,962	\$ 10,610,814	1548.45%
Expenditures					
Debt service	\$ 258,655	\$ 643,683	\$ 33,470	\$ 10,610,814	1548.45%
Total Expenditures	\$ 258,655	\$ 643,683	\$ 33,470	\$ 10,610,814	1548.45%

LINCOLN COUNTY
DEBT SCHEDULE
FOR THE YEAR 2009

ISSUE	BALANCE 1/1/09	PAYMENTS	ADDITIONS	DEFEASED	BALANCE 12/31/09	2010	2011	2012	2013	2014	2015	2020 TOTAL
FUNDED THROUGH REIMBURSEMENTS												
TAXABLE G.O. REFUNDING BONDS 3/15/04												
30024758.531081 P	2,000,000.00	130,000.00			1,870,000.00	135,000.00	140,000.00	145,000.00	150,000.00	160,000.00	925,000.00	1,870,000.00
30024758.531080 I	714,694.00	97,160.00			617,534.00	92,312.00	86,763.00	80,589.00	73,817.00	66,588.00	206,027.00	617,534.00
FUNDED THROUGH TAX LEVY												
BOND ANTICIPATION NOTES												
30026958.531081 P	9,965,000.00	9,965,000.00			0.00							0.00
30026958.531080 I	383,852.00	383,852.00			0.00							0.00
TOTAL REIMBURSEMENT PRINC	11,965,000.00	10,095,000.00	0.00	0.00	1,870,000.00	135,000.00	140,000.00	145,000.00	150,000.00	160,000.00	925,000.00	1,870,000.00
TOTAL REIMBURSEMENT INT	1,098,346.00	480,812.00	0.00	0.00	617,534.00	92,312.00	86,763.00	80,589.00	73,817.00	66,588.00	206,027.00	617,534.00
TOTAL REIMBURSEMENT	13,063,346.00	10,575,812.00	0.00	0.00	2,487,534.00	227,312.00	226,763.00	225,589.00	223,817.00	226,588.00	1,131,027.00	2,487,534.00
FUNDED THROUGH PINECREST												
G.O. REFUNDING BONDS												
4/1/00												
(REFUNDS BAN 12/1/99)												
61000000.223000 P	715,000.00	350,000.00			365,000.00	365,000.00						365,000.00
61000000.224000 I	56,525.50	37,362.50			19,163.00	19,163.00						19,163.00
ADVANCED REFUNDING 7/15/05												
61000000.223000 P	2,135,000.00	0.00			2,135,000.00	0.00	385,000.00	410,000.00	435,000.00	460,000.00	445,000.00	2,135,000.00
61000000.224000 I	546,963.00	113,389.00			433,574.00	113,389.00	113,388.00	89,326.00	63,701.00	35,970.00	17,800.00	433,574.00
PINE CREST PRINCIPAL	2,850,000.00	350,000.00	0.00	0.00	2,500,000.00	365,000.00	385,000.00	410,000.00	435,000.00	460,000.00	445,000.00	2,500,000.00
PINE CREST INTEREST	603,488.50	150,751.50	0.00	0.00	452,737.00	132,552.00	113,388.00	89,326.00	63,701.00	35,970.00	17,800.00	452,737.00
TOTAL COUNTY PRINCIPAL	14,815,000.00	10,445,000.00	0.00	0.00	4,370,000.00	500,000.00	525,000.00	555,000.00	585,000.00	620,000.00	1,370,000.00	4,370,000.00
TOTAL COUNTY INTEREST	1,701,834.50	631,563.50	0.00	0.00	1,070,271.00	224,864.00	200,151.00	169,915.00	137,518.00	102,558.00	223,827.00	1,070,271.00
CAPITAL LEASES												
ISSUE	BALANCE 1/1/09	PAYMENTS	ADDITIONS	DEFEASED	BALANCE 12/31/09	2010	2011	2012	2013	2014	2015	2020 TOTAL
CANON COPIER												
10440055.531081 P	6,956.00	3,880.00			3,076.00	3,076.00						3,076.00
10440055.531080 I	412.00	331.00			81.00	81.00						81.00
TOTAL LEASE PAYMENT	7,368.00	4,211.00	0.00	0.00	3,157.00	3,157.00						3,157.00

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, 2008, this is computed as follows:

Equalized valuation (2008) as certified by Wisconsin Department of Revenue	\$ 2,410,005,500	
Legal Debt Percentage Allowed	5%	
Legal Debt Limit	\$ 120,500,275	
General Obligation Debt Outstanding	14,815,000	
Unused Margin of Indebtedness	\$ 105,685,275	
Percent of Legal Debt Incurred	12.3%	
Percent of Legal Debt Available	87.7%	

DEBT LEVY RATE CALCULATION

2008 Allowable debt levy	\$ 810,436	A
2007 Equalized Value of County (exclusive of TID)	\$ 2,282,177,500	B
2008 Debt Levy Rate (A divided by B)	\$ 0.000355115	C
2008 Equalized Value of County (exclusive of TID)	\$ 2,385,847,000	D
2009 Allowable Debt Levy (C multiplied by D)	\$ 847,251	
2009 Debt Levy	\$ 383,653	
Unused Allowable Debt Levy	\$ 463,598	

Lincoln County
Trust Fund
2009 Proposed Budget Summary

0050 Dog License Fund - Dan Leydet

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	28,285	31,000	26,451	30,000	-3.23%
Total Revenues	28,285	31,000	26,451	30,000	-3.23%
Fund Balance Applied	-	-	-	-	-
Total Revenues & Fund Bal Applied	\$ 28,285	\$ 31,000	\$ 26,451	\$ 30,000	-3.23%
Expenditures					
Health and Human Services	\$ 28,285	\$ 31,000	\$ 186	\$ 30,000	-3.23%
Total Expenditures	\$ 28,285	\$ 31,000	\$ 186	\$ 30,000	-3.23%

Solid Waste

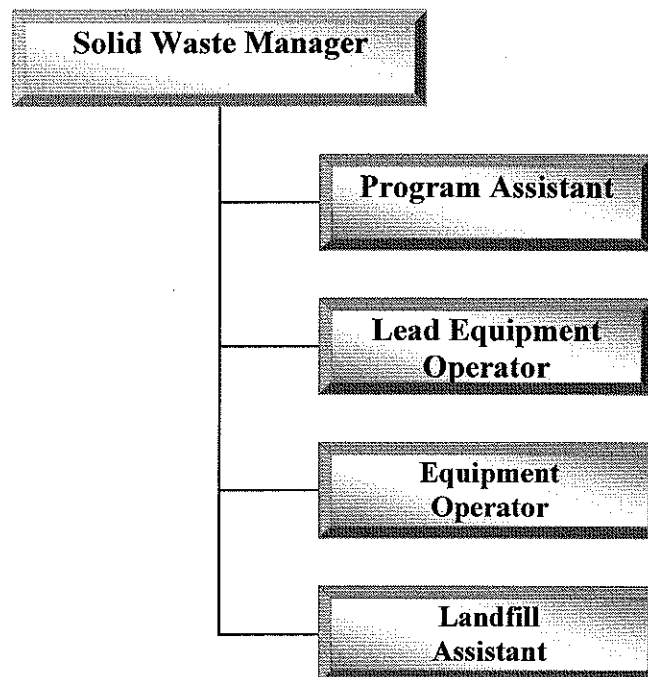
Mission Statement

The mission of the Solid Waste Department is to provide Lincoln County residents, businesses and institutions with a solid waste disposal facility in conformance with NR 500 and approved by the Wisconsin Department of Natural Resources and the Environmental Protection Agency. In addition the Solid Waste Department provides a recycling drop off facility, construction and demolition site, clean wood/brush disposal area and fuel contaminated soil treatment capabilities.

Employment

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

Organizational Chart



Lincoln County
Proprietary Funds
2009 Proposed Budget Summary

0060 Solid Waste - Robert Reichelt

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	-	-	-	-	-
Public charges for services	987,053	902,917	564,076	1,239,132	37.24%
Intergovernmental chrgs for services	158,596	120,400	80,330	159,075	32.12%
Miscellaneous	195,296	82,000	62,060	113,500	38.41%
Total Revenues	1,340,945	1,105,317	706,465	1,511,707	36.77%
Transfer from Debt Service Funds	-	-	-	-	-
Fund Balance Applied	-	331,789	-	225,408	-32.06%
Total Rev/Transfers/Fund Bal App	\$ 1,340,945	\$ 1,437,106	\$ 706,465	\$ 1,737,115	20.88%
Expenditures					
Payroll	\$ 276,324	\$ 277,692	\$ 123,075	\$ 286,838	3.29%
Public Works	1,097,719	1,159,414	211,581	1,250,277	7.84%
Total Expenditures	1,374,043	1,437,106	334,656	1,537,115	6.96%
Other Financing Uses	-	-	-	200,000	-
Total Expenditures & Other Fin Uses	\$ 1,374,043	\$ 1,437,106	\$ 334,656	\$ 1,737,115	20.88%

Pine Crest Nursing Home

Mission Statement

“Quality Care Through Team Effort”

Philosophy

We believe that we must accept the residents as they are and care for them at the level at which they are functioning. Therefore we recognize our obligation to help restore the resident to their highest possible state of physical, mental and emotional health and to maintain their sense of spiritual and social well being. We further believe that the resident has the right to as much independent decision-making as possible.

We believe that Pine Crest Nursing Home has the obligation to preserve the integrity of the family unit as much as possible. We understand that family relationships undergo stress and change during prolonged absences. The facility and staff must help to mitigate these circumstances and provide a family atmosphere.

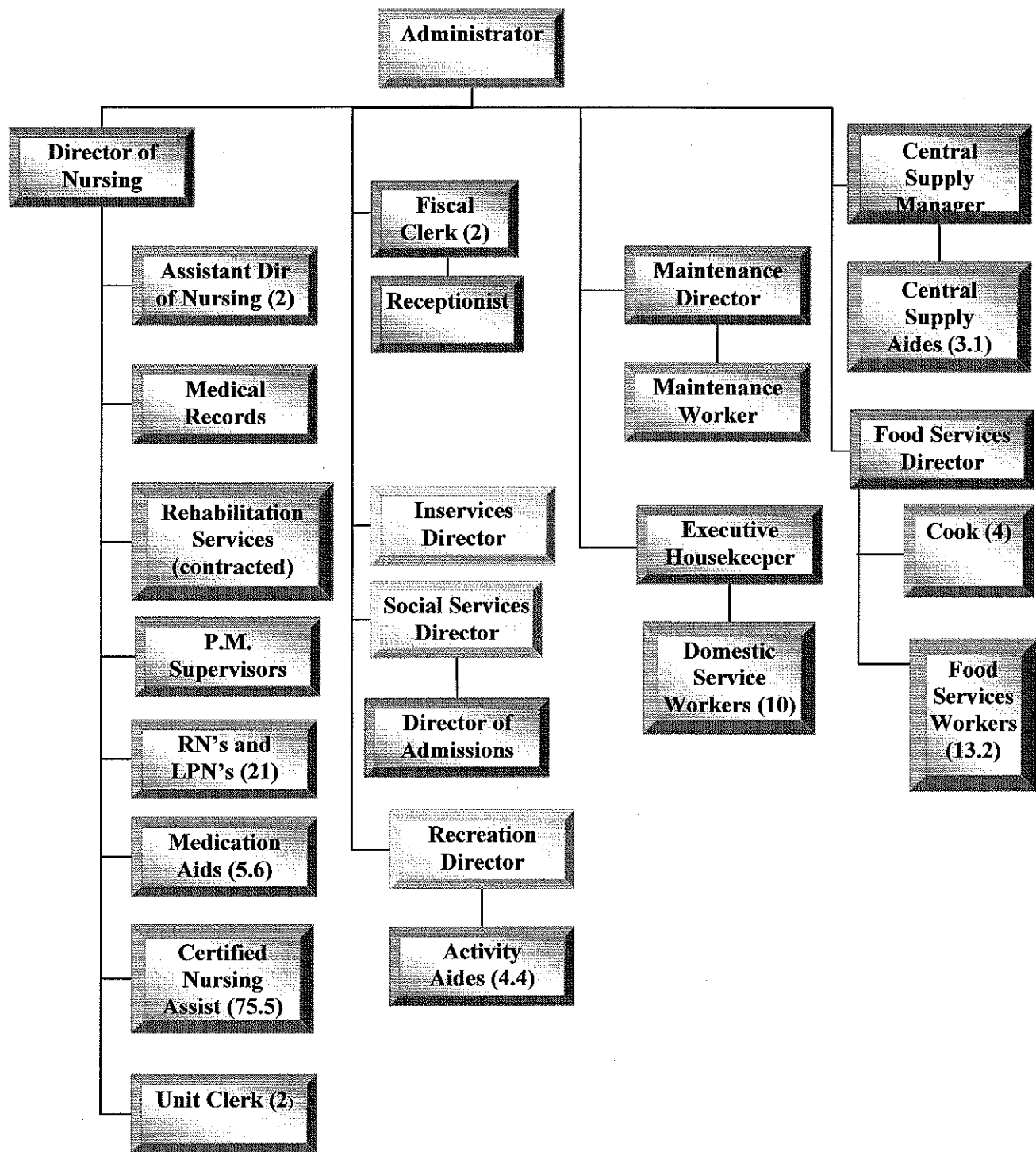
Residents who are becoming increasingly ill or who are dying have the right to support, understanding, and companionship as well as physical care. They have the right to care that encourages their participation, yet serves them with dignity and graciousness where they have deficits, and affords them an atmosphere conducive to “death with dignity”.

Employment

Positions	PT	FT	FTE	Total Employed
Administrator		1	1	1
Director of Nursing		1	1	1
Inservice Director		1	1	1
Social Services Director		1	1	1
Recreation Director		1	1	1
Maintenance Director		1	1	1
Executive Housekeeper		1	1	1
Central Supply Manager		1	1	1
Food Services Director		1	1	1
Assist. Director of Nursing		1	1	1
P.M. Supervisor		1	1	1
Nurses (RN's and LPN's)	13	11	25.0	24
Medication Aides	7	0	5.6	7
Certified Nursing Assistants	38	57	75.5	95
Medical Records		1	1	1
Unit Clerk		2	2	2
Fiscal Clerk		2	2	2
Receptionist		1	1	1
Director of Admissions		1	1	1
Activity Aide	4	1	4.4	5
Maintenance Worker		1	1	1
Domestic Service Worker	3	8	10	11
Central Supply Aide	3	1	2.9	4
Cook		4	4	4
Food Services Worker	20	5	13.2	25
Totals	88	107	156.8	195

*The mix of positions changes during the year based upon the census of the facility.

Organizational Chart



**Lincoln County
Proprietary Funds
2009 Proposed Budget Summary
Amended**

0061 Pine Crest - Tim Meehan

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ 450,000	\$ 510,000	\$ 510,000	\$ 423,140	-17.03%
Intergovernmental	-	-	-	-	-
Public Charges for Services	9,939,904	8,960,350	2,935,405	9,443,360	5.39%
Miscellaneous	2,054	1,800	477	1,400	-22.22%
Total Revenues	10,391,958	9,472,150	3,445,882	9,867,900	4.18%
Funds Applied	-	320,000	-	250,000	-21.88%
Other Financing Sources	-	-	-	-	-
Total Rev/Other Fin Sources	\$ 10,391,958	\$ 9,792,150	\$ 3,445,882	\$ 10,117,900	3.33%
Expenditures					
Payroll	\$ 7,382,505	\$ 7,647,350	\$ 3,675,667	\$ 7,940,000	3.83%
Health and Human Services	2,932,620	2,144,800	1,413,178	2,177,900	1.54%
Capital Improvements	-	-	-	-	-
Total Expenditures	10,315,125	9,792,150	5,088,845	10,117,900	3.33%
Non-operating Expenses	61,730	-	-	-	-
Principal Repayment	-	-	-	-	-
Total Expences/Princ Repay	\$ 10,376,855	\$ 9,792,150	\$ 5,088,845	\$ 10,117,900	3.33%

Forestry, Land & Parks

Mission Statement

The mission of the Forestry, Land and Parks Department is to manage and protect the natural resources of the County Forest on a sustainable basis, provide and maintain adequate recreational opportunities for all residents and visitors to the County, and to return tax delinquent lands to the tax roll.

Services Provided

- Timber sale set up, sale, and administration.
- Establish areas for firewood and bough permits.
- Work with local recreational groups to establish and maintain a variety of recreational opportunities.
- Maintain parks for day use and overnight camping.
- Develop and maintain wildlife habitat.
- Develop a listing of tax delinquent lands that are available to sell.
- Maintain a network of roads and trails on the forest for recreational use and timber harvesting.

2009 Goals

- Continue to harvest our allowable annual cut of timber.
- Continue development and implementation of Department Safety Plan.
- Continue to work on Forest Certification compliance.
- Educate the public and Forest user groups on adopted County Forest Access Plan.
- Continue to prioritize and renovate wildlife openings from established GIS layer.
- Continue garlic mustard eradication on the County Forest with Sustainable Forestry Grant.
- Continue access/landing improvements on small lakes with awarded grant dollars.
- Improve recreational trails.

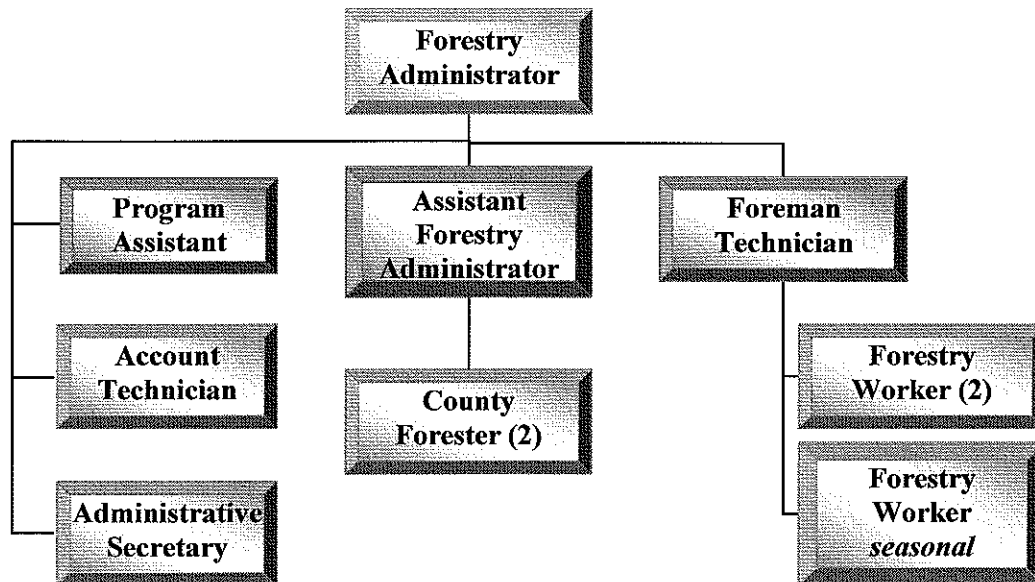
Performance Indicators

- Harvested the allowable annual cut of timber in 2008.
- Completed new restroom/changing building and removed old facility, re-routed power for shelterhouse and graveled parking lot at Tug Lake Recreation Area with awarded grant dollars.
- Began expansion work at Underdown Recreational Area parking lot with grant dollars.
- Worked with 2 local clubs to complete 8.5 miles of snowmobile trail on the Hwy 51 right-of-way to connect Merrill and Tomahawk using state-grant dollars.
- Completed ATV trail improvement work into Gleason with awarded grant dollars.
- Took part in Light-Utility Vehicle pilot program.
- Completed road into Hwy 8 block with Sustainable Forestry grant dollars.
- Hired a contractor to spray garlic mustard using state grant dollars and held invasive species educational sessions for user groups of the County Forest.
- Began wildlife opening renovation work on the County Forest.
- Began lake access/landing improvement on Doering Lake.
- Took part in FSC audit and narrowed SFI and FSC CARS and OFI's.
- Implemented the Lincoln County Outdoor Recreation Plan.
- Implemented the Lincoln County Comprehensive Land Use Plan.

Employment

Positions	PT	FT	FTE	Total Employed
Forestry Administrator		1	1	1
Asst Administrator		1	1	1
Program Assistant		1	1	1
Foreman Technician		1	1	1
County Forester		2	2	2
Account Technician		1	1	1
Administrative Secretary		1	1	1
Forestry Workers		2	2	2
Forestry Worker (seasonal)	.5		.5	1
Totals	.5	10	10.5	11

Organizational Chart



Lincoln County
Proprietary Funds
2009 Proposed Budget Summary

0062 Forestry - Kevin Kleinschmidt

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	253,886	152,855	92,617	133,855	-12.43%
Public charges for services	995,786	877,345	584,544	850,488	-3.06%
Intergovernmental charges	1,500	1,500	1,750	1,750	16.67%
Miscellaneous	5,000	-	230	-	-
Total Revenues	1,256,172	1,031,700	679,141	986,093	-4.42%
Transfer from General Fund	-	-	-	-	-
Fund Balance Applied	-	248,875	-	212,117	-14.77%
Total Rev, Fund Bal Applied and Transfer	\$1,256,172	\$1,280,575	\$ 679,141	\$1,198,210	-6.43%
Expenditures					
Payroll	\$ 653,804	\$ 712,115	\$ 274,509	\$ 687,952	-3.39%
Conservation and development	344,279	526,985	134,307	468,130	-11.17%
Capital Outlay	-	10,000	-	10,000	0.00%
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	998,083	1,249,100	408,816	1,166,082	-6.65%
Other Financing Uses					
Transfer to Gen Fund	63,489	31,475	-	32,128	2.07%
Aids to Towns (10%)	-	-	-	-	-
Non-operating expense					
Debt Service	-	-	-	-	-
Total Expenditures and Other Fin Uses	\$1,061,572	\$1,280,575	\$ 408,816	\$1,198,210	-6.43%

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

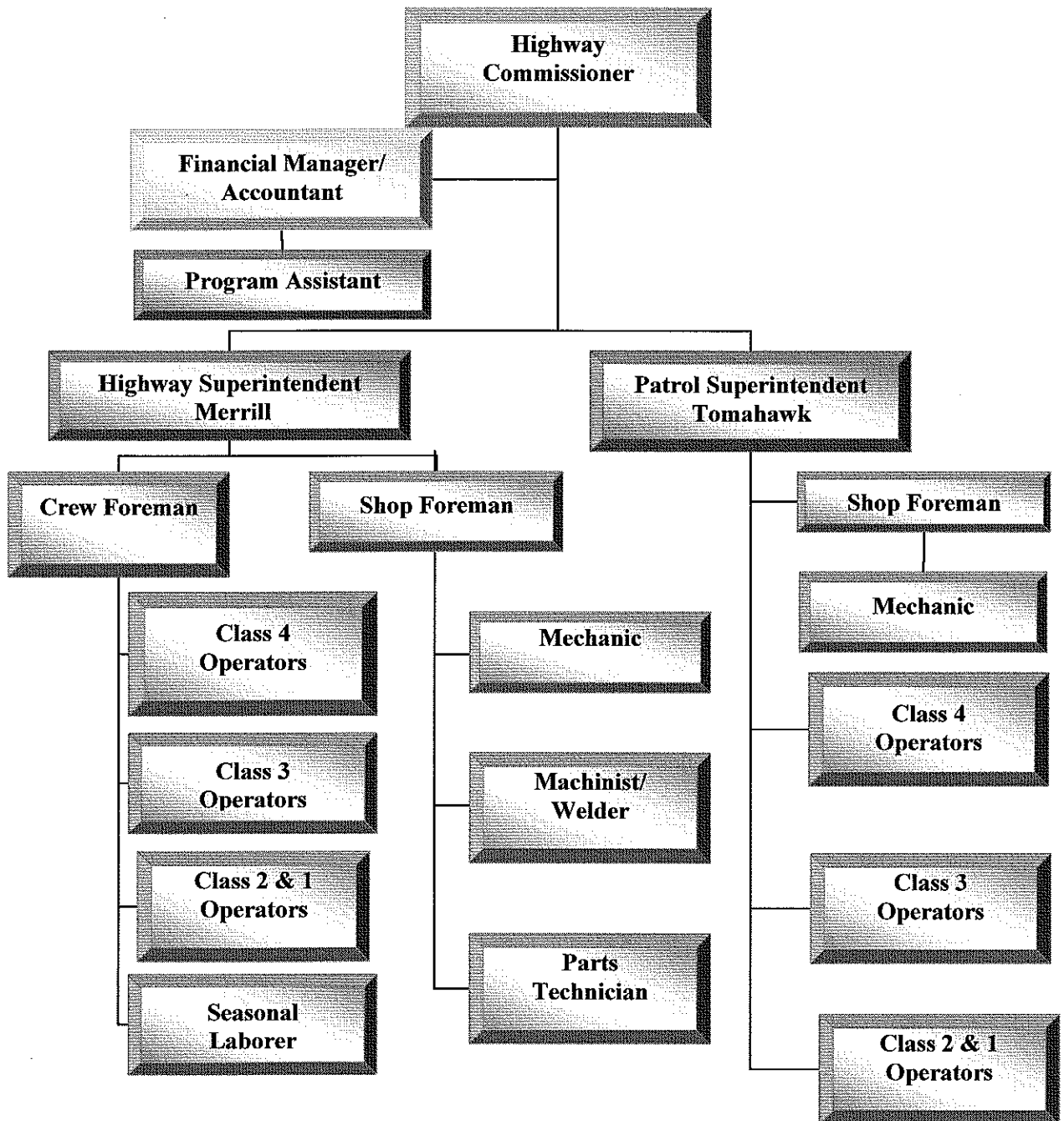
- The most productive, safe, and cost-effective use of all Highway Department employees is attained.
- The 270 miles of county trunk highway are maintained and constructed for safe, convenient, and efficient movement of vehicles.
- To provide good quality, cost-effective roadway maintenance and construction 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	.75		.75	1
Program Assistant		1	1	1
Highway Superintendent		1	1	1
Patrol Superintendent		1	1	1
Crew Foreman		1	1	1
Shop Foreman		2	2	2
Machinist/Welder		1	1	1
Mechanic (Class 5)		3	3	3
Parts Technician (Class 4)		1	1	1
Class 4 Operators		10	10	10
Class 3 Operators		21	21	21
Class 2 & 1 Operators		4	4	4
General Laborer (6 Seasonal)	6			6
Totals	6.75	48	47.75	54

**Class 1 Operators become Class 2 Operators after one year of employment

Organizational Chart



**Lincoln County
Proprietary Fund
2009 Proposed Budget Summary**

0070 Highway - Randy Scholz

Account Description	2007 Actual Amount	2008 Modified Budget	2008 6 month Actual	2009 Original Budget	2008/2009 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergov't Revenues	-	-	-	-	-
Licenses & Permits	-	-	750	500	-
Public Charges for Services	3,967	-	473	-	-
Intergov't Charges for Services	6,400,034	5,322,616	2,935,213	6,420,120	20.62%
Miscellaneous	121,963	2,550	21,069	2,050	-19.61%
Total Revenues	6,525,964	5,325,166	2,957,505	6,422,670	20.61%
Transfer from County Roads Fund	40,000	-	-	-	-
Fund Balance Applied	-	8,601	-	-	-
Total Revenues and Transfers	\$ 6,565,964	\$ 5,333,767	\$ 2,957,505	\$ 6,422,670	20.42%
Expenditures					
Payroll	\$ 3,051,567	\$ 3,199,486	\$ 1,445,506	\$ 3,244,774	1.42%
Public Works	3,378,572	2,134,281	914,205	3,177,896	48.90%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 6,430,139	\$ 5,333,767	\$ 2,359,711	\$ 6,422,670	20.42%
Non-operating Expenses	-	-	-	-	-
Total Expenditures & Non-op Exp	\$ 6,430,139	\$ 5,333,767	\$ 2,359,711	\$ 6,422,670	20.42%

2009 County Tax Levy Rate Calculation

Operating Levy Rate Calculation

2008 County Operating Levy*	\$	10,982,084	
2% Allowable Tax Levy Increase	\$	219,642	
2009 allowable tax levy for operations			\$ 11,201,725
Add:			
Library Levy			\$ 552,263
Total 2009 Operating Levy			<u>\$ 11,753,988</u>
2008 Equalized Value (exclusive of TID)	\$	2,385,847,000	
2008 Operating Levy Rate	\$	0.006043579	
2009 Allowable Operating Levy			\$ 14,419,057
Amount 2009 Operating Levy is Under 2009 Allowable Operating Levy			<u><u>\$ 3,217,332</u></u>

* Less library levy for 43.12 payments

Proposed Tax Levy for 2009 Operations

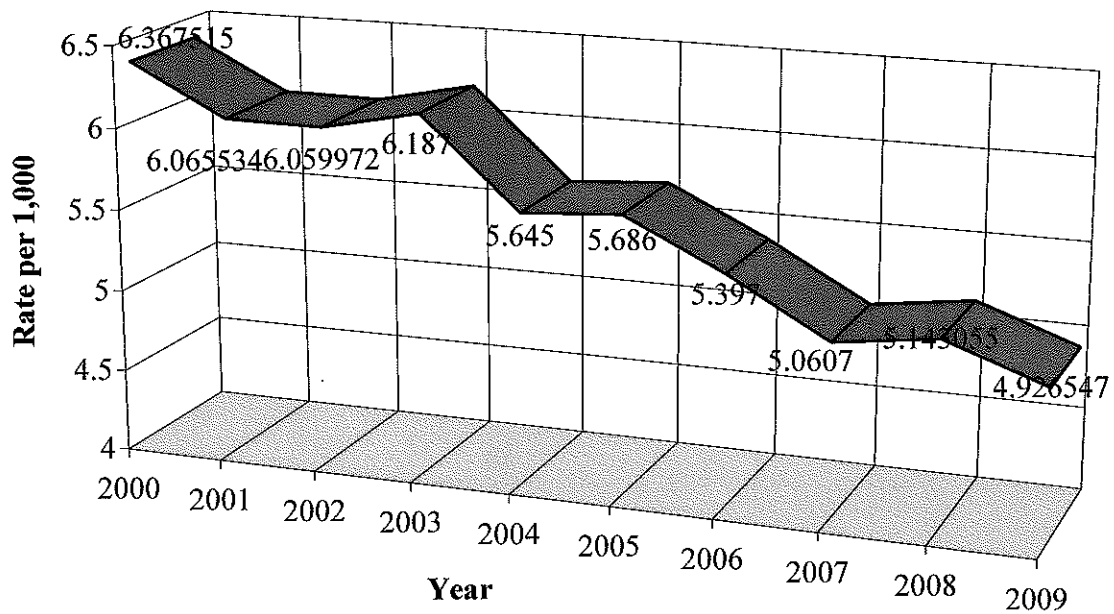
Total Proposed Other Tax Levy	\$	11,195,585	
Add: Special Purpose Levy Libraries	\$	552,263	
Veterans Relief	\$	6,000	
State Special Charges Upon County	\$	140	
Total Proposed Operating Tax Levy			\$ 11,753,988
Add: Debt Service			\$ 383,653
Total County Tax Levy			<u><u>\$ 12,137,641</u></u>

Operating Levy Rate	0.0046925
Debt Service Rate	0.0001608
Libraries	0.0002315
Veterans Relief	0.0000025
State Special Charges Upon County	0.0000001

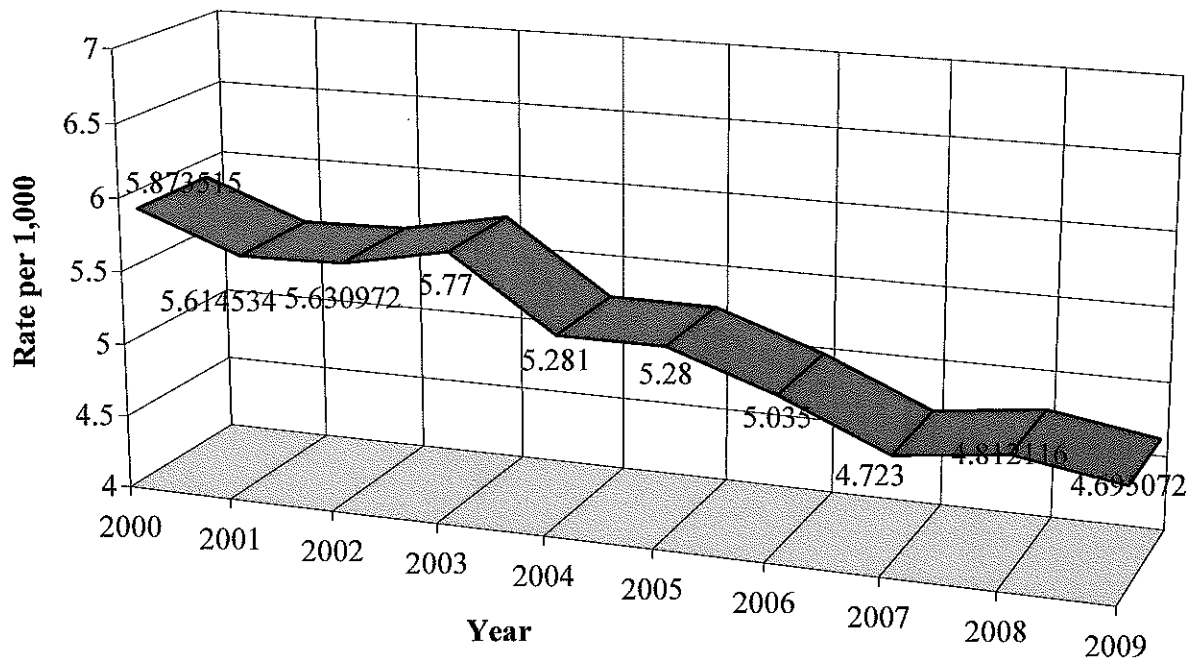
Tax rate per \$1,000 for townships (exclusive of assessment for libraries and debt)	\$ 4.695073
Libraries tax rate per \$1,000 value	<u>0.231475</u>
Total operating tax rate per \$1,000 value for townships	4.926547
Debt service tax rate per \$1,000 value	<u>0.160804</u>
Total rate per \$1,000 value for townships	<u>\$ 5.087351</u>

Operating tax rate per \$1,000 value for cities	\$ 4.695073
Debt service tax rate per \$1,000 value	<u>0.160804</u>
Total tax rate per \$1,000 value for cities	<u>\$ 4.855876</u>

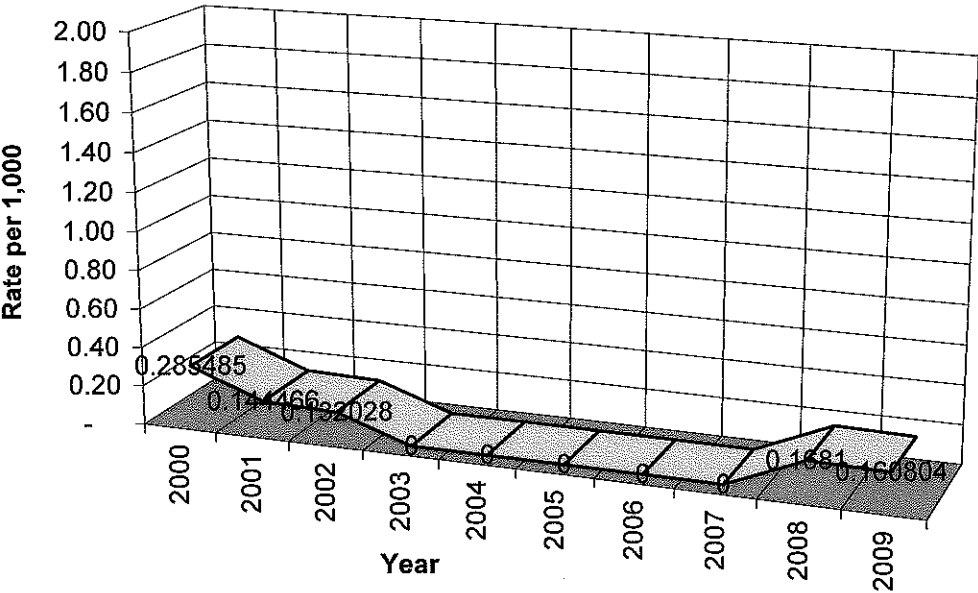
Operational Mill Rate Comparison For Townships 2000-2009



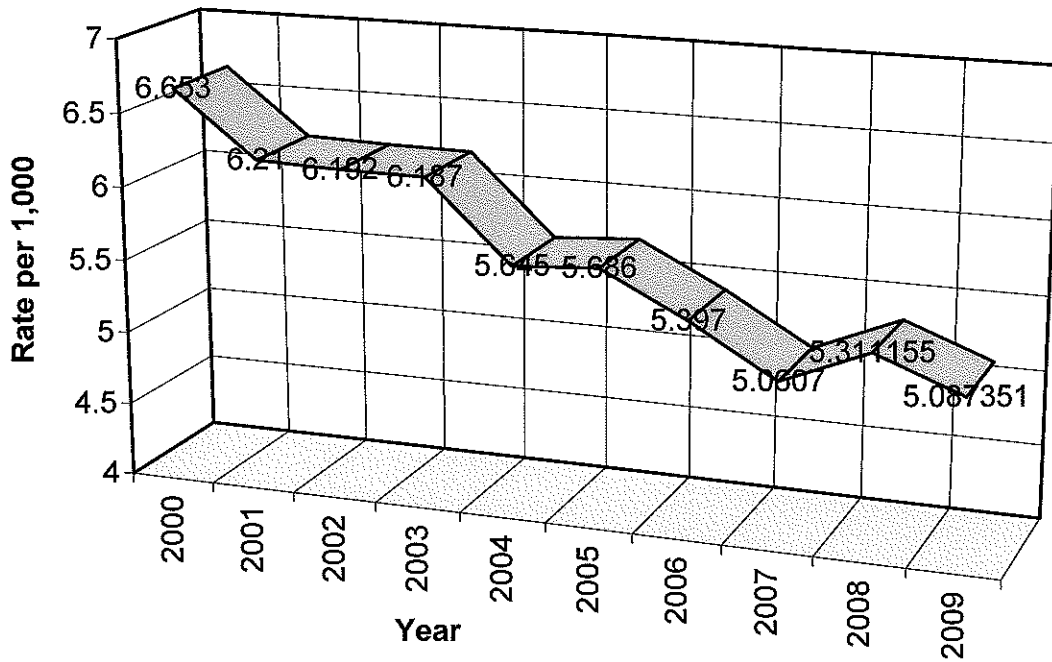
Operational Mill Rate Comparison For Cities 2000-2009



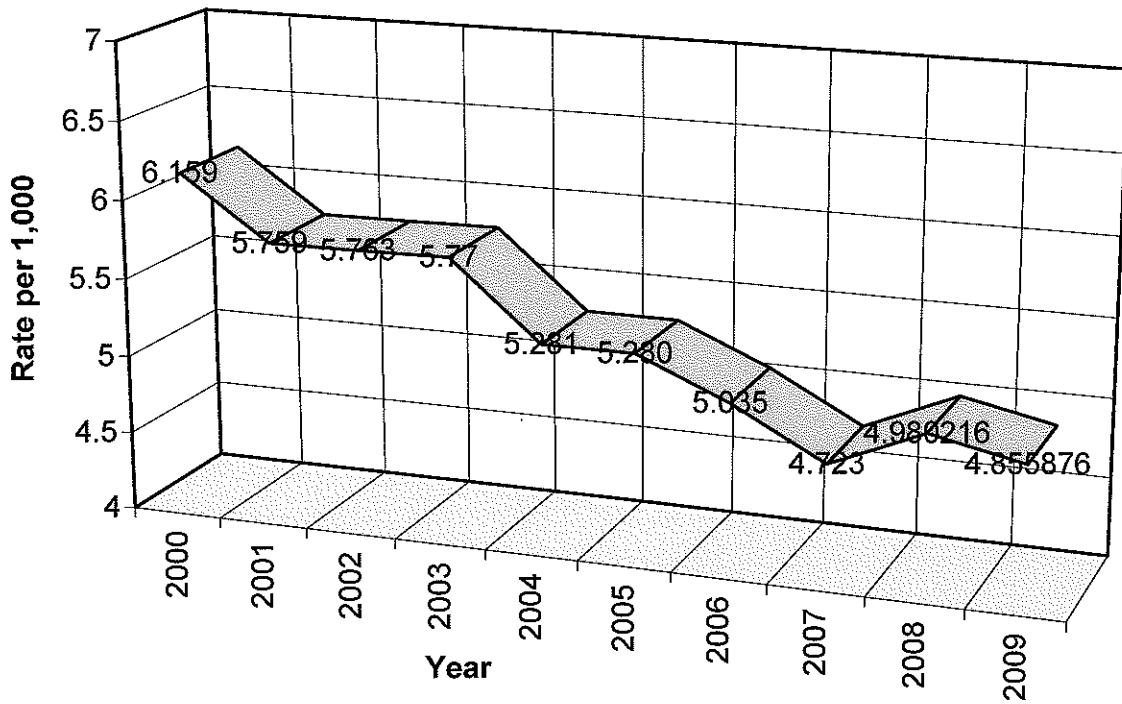
Debt Service Mill Rate for County 2000-2009



Total Mill Rate for Townships 2000-2009



Total Mill Rate for Cities 2000-2009



Lincoln County
Apportionment of County Taxes to Townships and Cities
2008 and 2009 Adopted

Townships	Equalized Value (Exclusive of TID)	% to Total	State Special Charges Upon County	Veterans Relief	Libraries	Debt Service	Other County Taxes	Total County Taxes	2008 Apportionment	% Change
Birch	\$ 35,281,500	0.01479	\$ 2.07	\$ 83.74	\$ 11,031.38	\$ 5,674.23	\$ 165,582.70	\$ 182,379.12	\$ 180,462.97	1.08%
Bradley	469,210,000	0.19665	27.53	1,179.90	146,706.72	75,445.37	2,201,611.79	2,424,971.31	2,308,247.81	5.06%
Coming	69,547,900	0.02915	4.08	174.90	21,745.37	11,183.48	326,351.29	359,459.12	363,625.60	-1.15%
Harding	43,364,700	0.01818	2.56	109.08	13,558.73	6,974.81	203,635.74	224,180.92	229,935.85	-2.50%
Harrison	169,607,500	0.07109	9.95	426.54	53,030.75	27,273.89	795,894.14	876,635.27	828,337.90	5.83%
King	166,096,100	0.06962	9.75	417.72	51,932.85	26,709.92	779,436.63	858,506.87	846,690.06	1.40%
Merrill	180,695,800	0.07574	10.60	454.44	56,497.71	29,057.88	847,953.61	933,974.24	910,625.23	2.56%
Pine River	142,202,600	0.05960	8.35	357.60	44,462.13	22,865.72	667,286.87	734,950.67	688,300.57	9.97%
Rock Falls	77,099,500	0.03232	4.52	193.92	24,106.51	12,399.66	361,841.31	398,545.92	387,100.38	2.96%
Russell	44,722,800	0.01875	2.62	112.50	13,983.37	7,193.49	209,917.22	231,209.20	234,573.02	-1.43%
Schley	62,059,300	0.02601	3.64	156.06	19,403.93	9,978.81	291,197.17	320,739.61	325,996.07	-1.61%
Scott	102,575,700	0.04299	6.02	257.94	32,072.09	16,493.24	481,298.20	530,127.49	543,881.44	-2.53%
Skawanaw	52,892,700	0.02217	3.10	133.02	16,537.83	8,505.59	248,206.11	273,385.65	267,326.91	2.27%
Somo	18,802,700	0.00788	1.10	47.28	5,878.99	3,023.19	88,221.21	97,171.77	98,556.45	-1.40%
Tomahawk	70,509,300	0.02965	4.14	177.30	22,045.97	11,336.95	330,829.54	364,393.90	359,637.99	1.32%
Wilson	61,626,700	0.02583	3.61	154.98	19,268.67	9,909.76	289,181.96	318,518.98	289,002.82	10.21%
Total Towns	\$ 1,766,294,800	0.74032	\$ 103.64	\$ 4,441.92	\$ 552,263.00	\$ 284,025.99	\$ 8,288,315.49	\$ 9,129,150.04	\$ 8,842,301.07	3.24%
Cities										
Merrill	\$ 396,868,900	0.16634	23.29	998.04	-	63,816.84	1,862,273.61	1,927,111.78	1,986,851.72	-3.01%
Tomahawk	222,683,300	0.09334	13.07	560.04	-	35,810.17	1,044,995.90	1,081,379.18	1,087,550.21	-0.57%
Total Cities	\$ 619,552,200	0.25968	\$ 36.36	\$ 1,558.08	\$ -	\$ 99,627.01	\$ 2,907,269.51	\$ 3,008,490.96	\$ 3,074,401.93	-2.14%
Grand Total	\$ 2,385,847,000	1.00000	\$ 140.00	\$ 6,000.00	\$ 552,263.00	\$ 383,653.00	\$ 11,195,585.00	\$ 12,137,641.00	\$ 11,916,703.00	1.85%

2009 Budget Highlights

On June 6, 2008, the Lincoln County Finance and Insurance Committee set a target of an operational tax levy increase of 2% for the 2009 budget.

Equalized valuation (exclusive of TID) for Lincoln County increased from \$2,282,177,500 to \$2,385,847,000 which is an increase of 4.54%.

Other comparative data for 2005 through 2009 are as follows:

Proposed Budget	2009 budget	2008 Budget	2007 budget	2006 budget	2005 Budget
Total County Budget	\$ 61,891,261	\$ 48,250,118	\$ 45,942,556	\$ 43,860,698	\$ 42,853,193
Percent increase (decrease)	28.27%	5.02%	4.75%	2.35%	4.11%
Operating Tax Levy	\$ 11,753,988	\$ 11,533,050	\$ 11,104,420	\$ 10,886,687	\$ 10,673,223
Percent increase (decrease)	1.92%	3.86%	2.00%	2.00%	3.56%
Levy for Debt Payments	\$ 383,653	\$ 383,653	-	-	-
Percent increase (decrease)	0.00%	100%	-	-	-
Total Tax Levy	\$ 12,137,641	\$ 11,916,703	\$ 11,104,420	\$ 10,886,687	\$ 10,673,223
Percent Increase (decrease)	1.85%	7.31%	2.00%	2.00%	3.56%
Equalized valuation	\$ 2,385,847,000	\$ 2,282,177,500	\$ 2,235,578,700	\$ 2,057,325,700	\$ 1,934,563,700
Percent increase (decrease)	4.54%	2.08%	8.66%	6.35%	3.97%
Shared Revenue	\$ 1,322,417	\$ 1,322,417	\$ 1,321,001	\$ 1,321,135	\$ 1,317,305
Percent increase (decrease)	0.00%	0.11%	(0.01%)	0.29%	1.52%

2009 Budget
Capital Improvement Projects (CIP)

	Department	Project	2009
EXPENDITURES			
E	Emerg Medical	Ambulance	109,556
E	County Clerk	Ballot Counters	163,910
E	Land Info/Cons	Parcel Mapping - Land Information/Conservation	25,000
E	Sheriff	Voice Recording System	50,000
E	Landfill	Leachate Tank	100,000
B	Debt Service	Building Project	10,900,240
I	County Roads	CTH CC Pulverize and OverlayTannery Rd to 02 construction 6.25 mi	593,750
I	County Roads	CTH C-STH 17-CTH G (STP)	67,500
I	County Roads	Prairie River Bridge - CTH J (STP)	258,375
I	County Roads	CTH H Little Pine Creek Bridge	12,500
I	County Roads	Rice River Bridge - CTH Y	35,000
I	County Roads	Town of Somo - Meyer Rd Bridge	115,000
I	County Roads	Town of Tomahawk - Pfalzgraff Rd Bridge	150,000
B	Highway	Annual Payment to General Fund for Highway Building Project	55,695
E	Highway Equipment	Plow Truck	150,000
E	Highway Equipment	Quad Axle PlowTruck	150,000
		Total CIP Expenditures	12,936,526

FUNDING SOURCES

	Designated for CIP	
Emerg Medical	Ambulance	109,556
County Clerk	Ballot Counters	163,910
Land Info/Cons	Parcel Mapping - Land Information/Conservation	25,000
Sheriff	Voice Recording System	50,000
County Roads	CTH CC Pulverize and OverlayTannery Rd to 02 construction 6.25 mi	250,000
	Total Designated for CIP	598,466
	Tax Levy	
County Roads	Town of Tomahawk - Pfalzgraff Rd Bridge	15,000
County Roads	CTH H Little Pine Creek Bridge	2,500
County Roads	Rice River Bridge - CTH Y	7,000
County Roads	CTH C-STH 17-CTH G (STP)	13,500
County Roads	Town of Somo - Meyer Rd Bridge	11,500
County Roads	Prairie River Bridge - CTH J (STP)	51,675
County Roads	CTH CC Pulverize and OverlayTannery Rd to 02 construction 6.25 mi	223,750
Debt Service	Building Project	900,240
	Total tax Levy	1,225,165
	State Aid (Grant)	
County Roads	CTH CC Pulverize and OverlayTannery Rd to 02 construction 6.25 mi	120,000
County Roads	CTH C-STH 17-CTH G (STP)	54,000
County Roads	CTH H Little Pine Creek Bridge	10,000
County Roads	Rice River Bridge - CTH Y	28,000
County Roads	Prairie River Bridge - CTH J (STP)	206,700
County Roads	Town of Somo - Meyer Rd Bridge	92,000
County Roads	Town of Tomahawk - Pfalzgraff Rd Bridge	120,000
	Total State Aid	630,700
	General Obligation Debt	
Debt Service	Building Project	10,000,000
	Total General Obligation Debt	10,000,000
	Designated Department Funds	
Highway Equipment	Highway Equipment	300,000
Highway	Annual Payment to General Fund for Highway Building Project	55,695
Landfill	Landfill	100,000
	Total Designated Department Funds	455,695
	Other Funds	
County Roads	Town of Tomahawk - Pfalzgraff Rd Bridge	15,000
County Roads	Town of Somo - Meyer Rd Bridge	11,500
	Total Other Funds	26,500
	Total Funding Sources	12,936,526

Lincoln County 2009 Budget
Carryovers and Fund Balance Applied
General Fund

Fund Number	Dept Number	Department	Department Carryover	Gen Fund Applied	Description
10	00	Non-departmental		109,556.00	Ambulance Purchase (CIP)
				250,000.00	Highway Road Work (CIP)
10	23	County Clerk		163,910.00	Election Equipment (CIP)
10	26	Maintenance	5,000.00		ADA
10	27	Veterans Services	2,000.00		Fuel Assistance
10	40	Land Records	25,000.00		Electronic access fees
				25,000.00	Parcel Mapping (CIP)
10	42	Zoning	2,500.00		Lake Protection
			7,300.00		Operational
10	44	UW Extension	2,500.00		Dairy Farmers
			1,029.00		Horticulture program
			500.00		Postage
			1,000.00		Parenting First
			900.00		Pest Application
			2,000.00		Leadership Development
			1,750.00		After the Bell
			785.00		WEN Grant
			520.00		Teen Court
			3,200.00		LLC Program
			1,350.00		LLC Revenues
			1,200.00		Meal Donations
			65.00		Resource Directory
10	50	Sheriff's Department		50,000.00	Digital Voice Recorder (CIP)
		Subtotals	\$ 58,599.00	\$ 598,466.00	
		Total funds applied in general fund		\$ 657,065.00	