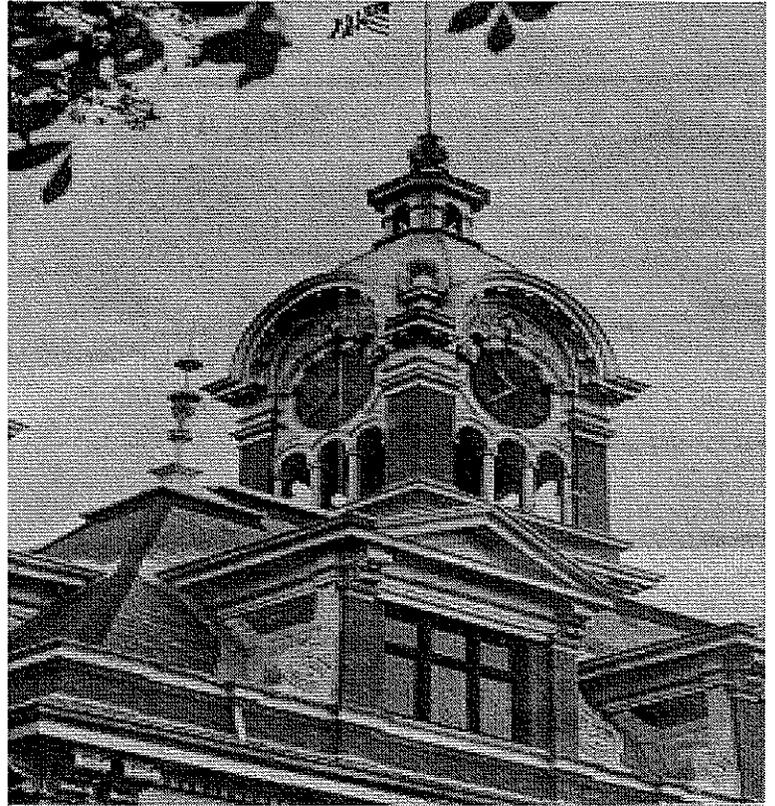


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COUNTY

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Report

LINCOLN COUNTY
2013 Proposed Budget
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Motion by:				
Second by:				
Dist.	Supervisor	Y	N	Abs
13	Alber			
18	Bailey			
3	Bloomer			
11	Breitenmoser			
1	Caylor			
19	Fox			
10	Giese			
12	Gilk			
15	Lee			
16	Loka			
14	Lussow			
17	Nelson			
4	Pampuch			
21	Pike			
8	Plant			
22	Rankin			
7	Rusch			
5	Saal			
20	Vander Sanden			
2	Weaver			
6	Woller			
9	Zeitz			
Totals				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

Title: Approving the 2013 Budget and Providing for Tax Levy

WHEREAS, the Lincoln County Finance and Insurance Committee, after careful review, does hereby present the 2013 budget recommended for adoption;

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the 2013 budget be adopted as presented (per the summary Budget Report submitted);

AND BE IT FURTHER RESOLVED, that the following sums of money be raised for the ensuing year:

Health	\$ 551,973.00
Veterans Relief	5,000.00
Libraries	599,827.00
EMS Service	651,151.00
Debt Service	876,201.00
Other County Taxes	<u>10,780,459.00</u>
TOTAL COUNTY TAXES	13,464,611.00
 State Tax (for Forestry Purposes)	 399,943.17
 TOTAL COUNTY AND STATE TAXES	 <u>\$13,864,544.17</u>

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 13th day of November, 2012.

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:

 Sheila Pudelko, County Clerk

LINCOLN COUNTY, WISCONSIN
2012 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 2012 will be held in the County Board Room #257 of the Lincoln County Service Center, Merrill, WI. The hearing is set for Tuesday, November 13, 2010 at 8:00 a.m., for the benefit of the Lincoln County taxpayers. The following is a summary of the proposed 2013 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	2011		2012		2013		2012/2013 % of Change
	Actual	Budget	Modified Budget	6 month Actual	Budget Amount	Budget Amount	
Revenues							
Tax Levy	\$ 8,318,452	\$ 8,521,639	\$ 8,521,639	\$ 8,521,639	\$ 8,345,476	\$ 8,345,476	-2.07%
Other Taxes	2,008,718	1,910,426	1,910,426	1,065,829	1,960,000	1,960,000	2.59%
Intergovernmental	2,170,230	1,794,216	1,794,216	141,527	1,745,650	1,745,650	-2.71%
Licenses and permits	93,578	96,256	96,256	55,169	109,753	109,753	14.02%
Fines, Forfeits and penalties	134,773	171,524	171,524	63,074	138,542	138,542	-19.23%
Intergovernmental Charges for Services	92,085	98,277	98,277	37,429	105,362	105,362	7.21%
Public charges for services	1,513,750	1,382,451	1,382,451	601,559	1,489,321	1,489,321	7.73%
Miscellaneous	445,767	361,105	361,105	62,815	408,275	408,275	13.06%
Undesignated Funds Applied	-	-	-	-	-	-	0.00%
Total Revenues	\$ 14,777,353	\$ 14,335,894	\$ 14,335,894	\$ 10,549,040	\$ 14,302,379	\$ 14,302,379	-0.23%
Fund Balance Applied							
Other Financing Sources	1,695,157	2,123,452	2,123,452	-	1,810,460	1,810,460	-14.74%
Total Revenues/Fund Bal Applied/Other Srcs	\$ 16,472,510	\$ 16,749,839	\$ 16,749,839	\$ 11,415,006	\$ 16,507,415	\$ 16,507,415	-1.45%
Expenditures							
General Government	\$ 4,757,897	\$ 5,145,002	\$ 5,145,002	\$ 2,624,568	\$ 4,775,186	\$ 4,775,186	-7.19%
Public Safety	6,290,164	6,562,622	6,562,622	2,889,156	6,706,995	6,706,995	2.20%
Public Works	26,100	30,000	30,000	-	-	-	-100.00%
Health and Human Services	2,019,648	2,373,827	2,373,827	722,815	1,896,905	1,896,905	-20.09%
Culture and recreation	842,672	858,375	858,375	420,469	832,899	832,899	-2.97%
Conservation and development	768,447	704,797	704,797	346,619	675,431	675,431	-4.17%
Capital Outlay	24,523	42,505	42,505	22,506	29,000	29,000	-31.77%
Capital Improvement Plan	91,329	269,069	269,069	9,103	229,155	229,155	0.00%
Contingency Fund	-	513,642	513,642	-	483,226	483,226	-5.92%
Total Expenditures	\$ 14,820,780	\$ 16,499,839	\$ 16,499,839	\$ 7,035,236	\$ 15,628,797	\$ 15,628,797	-5.28%
Other Financing Uses							
Other Financing Uses	\$ 502,479	250,000	250,000	446,353	878,618	878,618	251.45%
Total Expenditures & Other Financing Uses	\$ 15,323,259	\$ 16,749,839	\$ 16,749,839	\$ 7,481,589	\$ 16,507,415	\$ 16,507,415	-1.45%

SUPPLEMENTAL DATA			
Actual	Proposed	%	
2012	2013	Increase	
\$ 13,335,577	\$ 13,405,912	0.53%	
Equalized Valuation			
2012	2013	Decrease	
\$ 2,358,251,600	\$ 2,359,638,300	0.06%	
Tax Rate for Townships (Per 1,000 Value)			
Actual	Proposed	Increase	
2012	2013		
5.654858	5.681674	0.47%	

ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED	General Fund		Special Revenue		Debt Service		Enterprise		Internal Service	Total
	2013	2012	2013	2012	2013	2012	2013	2012		
Estimated Fund Balance/Net Assets - 1/1/2013	\$ 8,627,920	\$ 8,627,920	\$ 2,632,796	\$ 2,632,796	\$ 31,422	\$ 31,422	\$ 12,901,813	\$ 12,901,813	\$ 4,536,156	\$ 28,730,107
2013 Budgeted Revenues & Other Financing Sources	\$ 6,127,248	\$ 4,718,476	\$ 4,718,476	\$ 4,718,476	\$ 224,484	\$ 224,484	\$ 14,590,703	\$ 14,590,703	\$ 6,008,130	\$ 31,669,041
2013 Tax Levy	\$ 8,521,639	\$ 3,686,891	\$ 3,686,891	\$ 3,686,891	\$ 837,942	\$ 837,942	\$ 359,440	\$ 359,440	\$ -	\$ 13,405,912
2013 Budgeted Expenditures	\$(15,825,735)	\$(8,405,367)	\$(8,405,367)	\$(8,405,367)	\$(1,088,015)	\$(1,088,015)	\$(16,103,053)	\$(16,103,053)	\$(6,008,130)	\$(47,430,300)
Excess Revenues/(Expenditures) & Other Financing Sources	\$ (1,176,848)	\$ -	\$ -	\$ -	\$ (25,569)	\$ (25,569)	\$ (1,152,910)	\$ (1,152,910)	\$ -	\$ (2,355,347)
Estimated Fund Balance/Net Assets-12/31/2013	\$ 7,451,072	\$ 2,632,796	\$ 2,632,796	\$ 2,632,796	\$ 5,833	\$ 5,833	\$ 11,748,903	\$ 11,748,903	\$ 4,536,156	\$ 26,374,760

**Lincoln County
Consolidated County Tax Levy
2012-2013
Comparison**

Department	2008 Proposed Tax Levy	2009 Proposed Tax Levy	2010 Proposed Levy	2011 Proposed Levy	2012 Proposed Levy	2013 Proposed Levy	% Increase (-)Decrease 2012/2013	\$ Increase (-)Decrease 2012/2013
General Fund:								
County Board	\$ 1,313,639	\$ 1,338,075	\$ 1,351,694	\$ 1,555,545	\$ 1,547,648	\$ 1,532,596	-0.97%	(15,052)
Administration	219,732	200,237	196,405	206,424	206,195	208,209	0.98%	2,014
Corporation Counsel	173,780	178,512	179,002	183,579	183,347	174,712	-4.71%	(8,635)
Finance Department	371,408	329,239	336,422	404,097	403,598	402,278	-0.33%	(1,320)
County Clerk	180,092	146,731	189,714	151,614	200,812	164,633	-18.02%	(36,179)
Treasurer	141,329	144,131	134,634	129,981	128,677	129,592	0.71%	915
Computer Services	641,523	651,926	650,948	656,893	656,434	720,330	9.73%	63,896
Maintenance	559,461	707,027	708,440	714,032	719,730	682,514	-5.17%	(37,216)
Veterans Service	110,145	120,007	122,395	127,563	127,410	130,051	2.07%	2,641
Clerk of Courts	252,654	276,419	251,854	270,434	270,212	283,929	5.08%	13,717
Circuit Court	150,668	170,503	158,008	155,094	151,891	169,925	11.87%	18,034
Family Court Commissioner	9,446	23,229	25,555	25,235	25,235	19,286	-23.57%	(5,949)
District Attorney	166,949	191,454	191,857	196,061	195,857	145,696	-25.61%	(50,161)
Victim Witness	27,699	29,086	29,204	28,445	26,889	33,897	26.06%	7,008
Surveyor	205,820	204,806	154,306	154,588	154,133	145,452	-5.63%	(8,681)
Tax Description	100,712	106,472	106,613	84,059	82,771	84,361	1.92%	1,590
Land Records	171,785	177,509	162,367	188,280	178,094	179,961	1.05%	1,867
Assessment/Tax Roll	69,630	69,830	72,176	74,527	73,759	74,610	1.15%	851
Land Conservation	157,074	168,493	168,124	178,383	171,560	174,316	1.61%	2,756
Zoning	296,456	332,823	237,473	231,897	168,787	181,718	7.66%	12,931
Register of Deeds	72,570	33,125	33,293	25,224	12,140	14,693	21.03%	2,553
U.W. Extension	239,339	246,558	209,152	223,662	194,253	194,060	-0.10%	(193)
Sheriff	4,891,458	5,359,263	5,406,426	5,508,898	5,481,945	5,596,857	2.10%	114,912
Coroner	46,746	48,058	43,782	41,047	41,047	41,047	0.00%	-
Emergency Management	64,815	63,638	62,321	63,349	63,982	45,194	-29.36%	(18,788)
Child Support	46,263	93,491	86,026	46,380	46,525	50,701	8.98%	4,176
Non-Departmental Expenses	981,807	963,742	759,258	1,144,720	862,956	1,455,802	68.70%	592,846
Non-Departmental Revenues	(4,652,124)	(4,979,689)	(4,312,340)	(4,451,559)	(3,854,248)	(4,690,944)	21.71%	(836,696)
Total General Fund	7,010,876	7,394,695	7,715,109	8,318,452	8,521,639	8,345,476	-2.07%	(176,163)
County Roads Fund	2,193,340	2,237,207	2,141,951	2,153,218	2,222,826	2,266,753	1.98%	43,927
Jail Assessment Fund	-	-	-	-	-	-	0.00%	-
Emergency Medical	542,055	552,896	603,133	698,067	621,410	651,151	4.79%	29,741
Health Department (Nursing)	551,905	562,943	529,070	543,814	542,655	551,973	1.72%	9,318
Social Services	587,694	446,138	450,785	392,846	300,000	314,007	4.67%	14,007
Debt Service Funds	383,653	383,653	685,601	836,431	837,942	876,201	4.57%	38,259
Solid Waste	0	0	0	0	0	0	0.00%	-
Pine Crest Nursing Home	510,000	423,140	347,250	359,610	359,440	459,050	27.71%	99,610
Dog License Fund	0	0	0	0	0	0	0.00%	-
Forestry	0	0	0	0	0	0	0.00%	-
Total	11,916,352	12,137,501	12,787,240	13,335,577	13,405,912	13,464,611	0.44%	58,699

Lincoln County
2013 Proposed Budget Summary
All Funds

Grand Total

Account Description	2011 Budget Amount	2012 Budget Amount	2013 Budget Amount
Revenues			
Tax Levy	\$ 13,335,577	\$ 13,405,912	\$ 13,464,611
Other Taxes	1,904,000	1,910,426	1,960,000
Intergovernmental Revenue	10,667,854	4,945,048	4,650,921
Licenses and permits	132,840	125,396	137,753
Fines, Forfeits and penalties	245,465	221,524	188,542
Public charges for services	17,374,779	16,814,025	17,022,346
Intergovernmental Charges for Services	7,202,783	6,682,324	6,824,807
Miscellaneous	563,155	429,805	476,875
Total Revenues	\$ 51,426,453	\$ 44,534,460	\$ 44,725,855
Fund Balance Applied	2,625,462	2,355,347	3,002,766
Other Financing Sources	751,084	540,493	773,194
Total Revenues/Fund Bal Appld/Other Srcs	\$ 54,802,999	\$ 47,430,300	\$ 48,501,815
Expenditures			
General Government	\$ 4,923,842	\$ 4,858,266	\$ 4,775,186
Public Safety	8,168,840	8,294,390	8,490,566
Public Works	12,261,461	11,521,186	11,876,266
Health and Human Services	24,000,900	17,588,077	17,311,576
Culture and recreation	871,804	839,395	842,899
Conservation and development	1,980,230	1,878,445	1,883,420
Capital Outlay	98,391	58,391	65,891
Capital Improvement Plan	113,791	250,000	357,773
Debt Service	1,063,194	1,088,015	1,117,018
Contingency Fund	569,462	513,642	483,226
Total Expenditures	\$ 54,051,915	\$ 46,889,807	\$ 47,203,821
Other Financing Uses	751,084	540,493	1,297,994
Total Expenditures/Principal Repayment	\$ 54,802,999	\$ 47,430,300	\$ 48,501,815

**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

General Fund Totals

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 8,318,452	\$ 8,521,639	\$ 8,521,639	\$ 8,345,476	-2.07%
Other Taxes	2,008,718	1,910,426	1,065,829	1,960,000	2.59%
Intergovernmental Revenues	2,170,230	1,794,216	141,527	1,745,650	-2.71%
Licenses and permits	93,578	96,256	55,169	109,753	14.02%
Fines, Forfeits and penalties	134,773	171,524	63,074	138,542	-19.23%
Intergovernmental Charges for Services	92,085	98,277	37,429	105,362	7.21%
Public charges for services	1,513,750	1,382,451	601,559	1,489,321	7.73%
Miscellaneous	445,767	361,105	62,815	408,275	13.06%
Total Revenues	14,777,353	14,335,894	10,549,040	14,302,379	-0.23%
Fund Balance Applied	-	2,123,452	-	1,820,460	-14.27%
Other Financing Sources	1,695,157	290,493	865,966	394,576	35.83%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 16,472,510	\$ 16,749,839	\$ 11,415,006	\$ 16,517,415	-1.39%
Expenditures					
General Government					
Legislative	\$ 123,964	\$ 135,899	\$ 73,685	\$ 136,257	0.26%
Judicial	1,239,536	1,199,396	478,698	1,115,096	-7.03%
Legal	176,102	184,547	78,451	176,912	-4.14%
General Administration	1,077,331	1,180,537	554,822	1,172,100	-0.71%
Financial Administration	666,406	695,675	365,067	693,771	-0.27%
General Buildings and Plant	846,850	830,730	350,391	817,514	-1.59%
Property Records and Control	539,655	833,174	301,484	580,785	-30.29%
Other Government	88,053	85,044	421,971	82,751	-2.70%
Public Safety	6,290,164	6,562,622	2,889,156	6,706,995	2.20%
Public Works	26,100	30,000	-	-	-100.00%
Health and Human Services	2,019,648	2,373,827	722,815	1,896,905	-20.09%
Culture and recreation	842,672	858,375	420,469	842,899	-1.80%
Conservation and development	768,447	704,797	346,619	675,431	-4.17%
Capital Outlay	24,523	42,505	22,506	29,000	-31.77%
Capital Improvement Plan	91,329	269,069	9,103	229,155	-14.83%
Contingency Fund	-	513,642	-	483,226	-5.92%
Total Expenditures	14,820,780	16,499,839	7,035,236	15,638,797	-5.22%
Other Financing Uses	502,479	250,000	446,353	878,618	251.45%
Total Expenditures & Other Finance Uses	\$ 15,323,259	\$ 16,749,839	\$ 7,481,589	\$ 16,517,415	-1.39%

**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

00 Non-Departmental - Dan Leydet

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$(3,401,373)	\$(2,991,292)	\$(2,991,292)	\$(3,235,142)	8.15%
Other Taxes	1,971,675	1,870,426	1,048,999	1,920,000	2.65%
Intergovernmental Revenues	1,320,363	1,054,513	-	1,068,017	1.28%
Public charges for services	367,417	252,200	145,658	277,200	9.91%
Miscellaneous	214,976	205,500	8,897	225,500	9.73%
Total Revenues	473,058	391,347	(1,787,739)	255,575	-34.69%
Fund Balance Applied	-	250,000	-	878,618	251.45%
Total Other Financing Sources	1,627,248	221,609	865,966	321,609	45.12%
Total Non-Departmental Revenue	\$ 2,100,306	\$ 862,956	\$ (921,773)	\$ 1,455,802	68.70%

Expenditures

General Government					
Legal	\$ 1,252	\$ 1,200	\$ 493	\$ 1,200	0.00%
General Administration	27,066	5,756	19,467	6,693	16.28%
Financial	(825)	5,000	513	2,000	-60.00%
General Buildings & Plant	4,143	-	-	-	0.00%
Other government	88,053	85,044	421,971	82,751	-2.70%
Public Safety	600	1,000	-	-	-100.00%
Health and Human Services	1,314	1,314	1,314	1,314	0.00%
Contingency Fund**	-	513,642	-	483,226	-5.92%
Total Expenditures	121,603	612,956	443,758	577,184	-5.84%

Other Financing Uses

Transfer out	492,366	250,000	446,353	878,618	251.45%
Total Expend & Other Finance Uses	\$ 613,969	\$ 862,956	\$ 890,111	\$ 1,455,802	68.70%

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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, as well as copy and telephone costs associated with the Board and Chair. Also included are costs associated with the Wisconsin County Association Annual convention.
- Included in the County Board budget are dues and contributions to organizations such as the WI Counties Association, the North Central International Trade and Business Economic Commission, and the North Central Regional Planning Commission.
- Also included are budget appropriations for non-county department agencies such as:
 - Libraries in Merrill and Tomahawk,
 - North-central Health Care Center
 - Humane Society
 - North-central Community Action Programs.
 - Lincoln County Economic Development Corporation

**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

10 County Board - Sheila Pudelko

Account Description	2011 Actual Amount	2012 Modified Budger	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$1,555,545	\$1,547,648	\$1,547,648	\$1,532,596	-0.97%
Intergovernmental Revenue	-	-	-	-	-
Total Revenues	\$1,555,545	\$1,547,648	\$1,547,648	\$1,532,596	-0.97%
Fund Balance Applied					
	-	1,201,232	-	707,810	-41.08%
Total Revenues & Fund Bal Appl	\$1,555,545	\$2,748,880	\$1,547,648	\$2,240,406	-18.50%
Expenditures					
Payroll	\$ 68,911	\$ 78,600	\$ 28,762	\$ 78,600	0.00%
General Government-Legislative	55,053	57,299	44,924	57,657	0.62%
Health & Human Services	1,590,408	1,947,572	521,280	1,454,150	-25.34%
Culture, Recreation & Education	620,443	619,414	321,602	604,004	-2.49%
Conservation & development	45,995	45,995	26,998	45,995	0.00%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$2,380,810	\$2,748,880	\$ 943,565	\$2,240,406	-18.50%

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 2013

- Communicate efficiently and effectively with the County Board and all employees of the County

Performance Indicators

Number of Resolutions presented to County Board

Number of ordinances presented to County Board

Number of positions filled

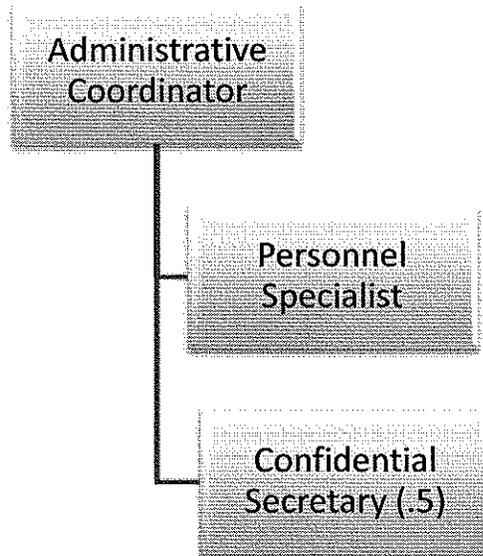
Average length in days to fill positions

Employment

Positions	PT	FT	FTE	Total Employed
Administrative Coordinator		1	1	1
Personnel Specialist		1	1	1
Confidential Secretary	0.5		0.5	1
Totals	0.5	2	2.5	3

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

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

20 Administration Department - Randy Scholz

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 206,424	\$ 206,195	\$ 206,195	\$ 208,209	0.98%
Public Charges for Services	68	-	1	-	-
Total Revenues	\$ 206,492	\$ 206,195	\$ 206,196	\$ 208,209	0.98%
Fund Balance Applied					
	-	-	-	-	-
Other Financing Sources					
Transf from Internal Serv Fund	-	-	-	-	-
Total Revenues and Other Fin Srces	\$ 206,492	\$ 206,195	\$ 206,196	\$ 208,209	0.98%
Expenditures					
Payroll	\$ 161,427	\$ 162,154	\$ 78,900	\$ 167,964	3.58%
General Government-Gen Admin	17,690	44,041	7,560	40,245	-8.62%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 179,117	\$ 206,195	\$ 86,460	\$ 208,209	0.98%

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/alcohol/drug 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>

2013 Goals

Continue to provide prompt, reliable, cost-effective legal services.
Provide support, service and professional counsel to the County Board and committees.
Assist departments with legal matters upon request.
Advise Solid Waste Landfill & committee regarding expansion issues.

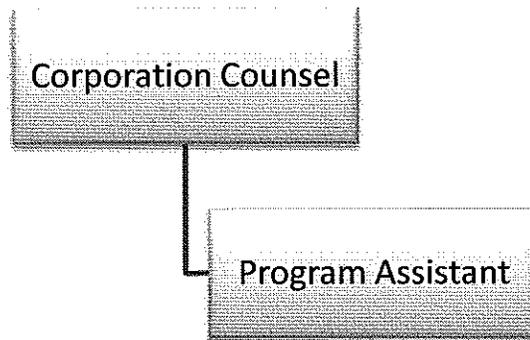
Performance Indicators

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

Employment

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

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

21 Corporation Counsel - Nancy Bergstrom

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 183,579	\$ 183,347	\$ 183,347	\$ 174,712	-4.71%
Intergovernmental Revenues	-	-	-	-	-
Public Charges for Services	912	-	-	1,000	-
Total Revenues	\$ 184,491	\$ 183,347	\$ 183,347	\$ 175,712	-4.16%
Expenditures					
Payroll	\$ 169,173	\$ 169,519	\$ 75,698	\$ 161,884	-4.50%
General Government-Legal	5,677	13,828	2,260	13,828	0.00%
Total Expenditures	\$ 174,850	\$ 183,347	\$ 77,958	\$ 175,712	-4.16%

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 425 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 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 \$13.4 million and a total County-wide budget of approximately \$47.4 million for 2012.

Goals for 2013

- Update and modify the Lincoln County Policy and Procedure Manual.
- Accurately record and report the financial transactions of Lincoln County.
- Assist the Finance and Insurance Committee in preparing a budget reflecting the goals of the County Board.
- Review and implement GSAB Statements.
- 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

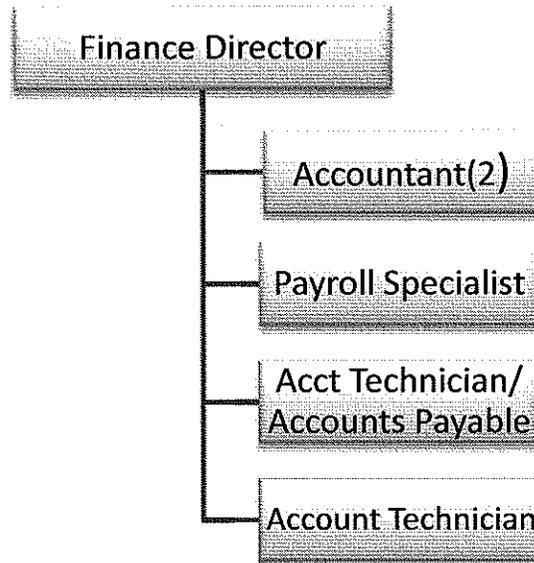
- Availability of timely and accurate accounting and financial reports.
- Process payroll on a timely basis.
- Issuance of vendor checks on a timely basis.
- Minimal number of year-end audit entries.

Employment

Positions	PT	FT	FTE	Total Employed
Finance Director		1	1	1
Accountant*	0.25	1	1.25	2
Payroll Specialist		1	1	1
Account Tech/Accounts Payable		1	1	1
Account Technician		1	1	1
Totals	0.25	5	5.25	6

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

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

22 Finance - Dan Leydet

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 404,097	\$ 403,598	\$ 403,598	\$ 402,278	-0.33%
Intergovernmental Revenue	763	900	135	-	-100.00%
Public Charges for Services	195	150	169	150	0.00%
Total Revenues	\$ 405,055	\$ 404,648	\$ 403,902	\$ 402,428	-0.55%
Expenditures					
Payroll	\$ 370,431	\$ 374,848	\$ 174,305	\$ 372,328	-0.67%
General Government-Financial Admin	32,367	29,800	39,633	30,100	1.01%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 402,798	\$ 404,648	\$ 213,938	\$ 402,428	-0.55%

County Clerk

Mission Statement

The County Clerk is a constitutional officer elected every four 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 administer County election activities, including Statewide Voter Registration System (SVRS) service provider for 15 of the 16 townships in Lincoln County; serve as a resource for municipal officials; coordinate and facilitate County Board and Committee meetings with the proper posting of agendas and minutes, and dissemination of meeting packets. The County Clerk is the officer vested with the duty of issuing marriage licenses. The County Clerk facilitates the tax deed procedure on delinquent property tax parcels, quit claim deeds, issues Notice to Cut Timber permits, issues Temporary Motor Vehicle Licenses, issues Work Permits, issues Hunting and Fishing licenses, and registers ATV's, UTV's, boats, and snowmobiles. The County Clerk's office also does the following: daily deposit of funds collected; budgeting for the County Clerk's office, and the County Board; prepares tax apportionment statements for all municipalities in Lincoln County; prepares dog tags for the city and town treasurers and the Humane Society; oversees the operation and allocation of the County postage meter (outgoing mail for County); administers the County liability/property/auto/boiler insurance policies and employee bonds, including filing claims; and handles the lease agreements and storage agreements for use of the fairgrounds.

Goals

- To work with the WDNR to get more money for hunting and fishing licenses sold, and DNR registrations done, by the County Clerk's office.
- Work with the U.S. Dept. of State to become a passport processing agent. The County would receive \$25 for each passport processed without a photo. If we provided the photo we could add at least another \$10 for each photo taken.
- Continue to work on improving customer service to all customers, internal and external.
- Continue to keep an open dialogue with all governmental entities and the public.

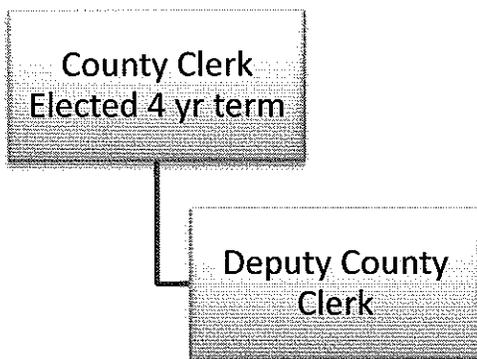
Performance Indicators

Marriage licenses issued	134
Temporary License Plates	78
Work Permits	70
Postage Meter Usage	114,995
Profit from DNR A.L.I.S.	\$251.90

Employment

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

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

23 County Clerk - Sheila Pudelko

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 151,614	\$ 200,812	\$ 200,812	\$ 164,633	-18.02%
Intergovernmental revenues	-	-	-	-	-
Licenses and permits	4,945	4,390	3,990	6,850	56.04%
Intergovernmental charges	24,477	18,045	-	21,000	16.38%
Public charges for services	2,111	1,110	3,022	1,000	-9.91%
Total Revenues	\$ 183,147	\$ 224,357	\$ 207,824	\$ 193,483	-13.76%
Fund Balance Applied					
	-	-	-	-	-
Total Revenues & Fund Bal App	\$ 183,147	\$ 224,357	\$ 207,824	\$ 193,483	-13.76%
Expenditures					
Payroll	\$ 84,039	\$ 122,807	\$ 53,836	\$ 137,533	11.99%
General Government-General Admin	43,619	101,550	58,613	55,950	-44.90%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 127,658	\$ 224,357	\$ 112,449	\$ 193,483	-13.76%

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 electronically into current year tax system
- Do state settlements of tax rolls with 2 cities and 16 townships
- Send out delinquent letters twice a year
- Pay balance of current year tax roll levies to state, schools, cities, towns and Tech colleges
- Conduct meetings when needed to keep local treasurers up-to-date on changes and tax collection procedures
- Maintain the state Lottery & Gaming Credit program which shows up on the property tax bill

2013 Goals

The goals of the County Treasurer's Office for the year of 2013 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.

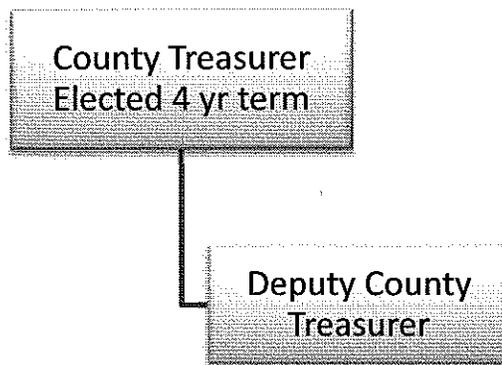
Performance Indicators

	<u>2010</u>	<u>2011</u>
General Receipts (from departments)	3,506	3,479
Tax Receipts – 40,000 to 45,000 per year		
Interest received on investments	\$ 204,947	\$ 168,009
Interest collected on delinquent taxes	\$ 256,246	\$ 302,794
Postponed taxes	\$6,691,552	\$6,650,362
Delinquent taxes end of year	\$1,693,783	\$1,869,177

Employment

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

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

24 Treasurer - Jan Lemmer

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 131,756	\$ 128,677	\$ 128,677	\$ 129,592	0.71%
Public Charges for Services	21	70	9	30	-57.14%
Miscellaneous	-	-	-	-	-
Total Revenues	\$ 131,777	\$ 128,747	\$ 128,686	\$ 129,622	0.68%
Expenditures					
Payroll	\$ 122,634	\$ 118,097	\$ 56,247	\$ 119,322	1.04%
General Government-Financial Admin	9,143	10,650	4,027	10,300	-3.29%
Total Expenditures	\$ 131,777	\$ 128,747	\$ 60,274	\$ 129,622	0.68%

Information Technology

Mission Statement

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

Services Provided

- Application Services and Support - Design, configure, install, implement, enhance, select, integrate, maintain and support business application software.
- Customer Support - Provide services and support to our customers in the areas of help desk, applications, telecommunications, video and workstation and laptop endpoints.
- Internet/Intranet Communications – Implement and maintain the solutions responsible for effective, efficient, and safe Internet/Intranet communications including e-mail and email filtering, network firewalls and Internet monitoring and web filtering applications.
- Network and Data Security – Implement, configure, and maintain security solutions that provide for network security, data integrity and data retention.
- Policies – Develop and update policies and procedures regarding the proper use of network resources, tools and applications.
- Server, Infrastructure and Hardware Support – Design, configure, install, implement, enhance, select, integrate, maintain and support server hardware, switches, routers, printers, firewalls, wireless devices, voice and telecommunications equipment, video, data cabling and other critical technologies.
- Training – Coordinate ongoing employee development, education and training.
- Wide Area Network Communications – Design, configure, install and maintain hardware and software solutions to allow communication between remote County Departments, City of Merrill, City of Tomahawk and Marathon County.

Performance Indicators

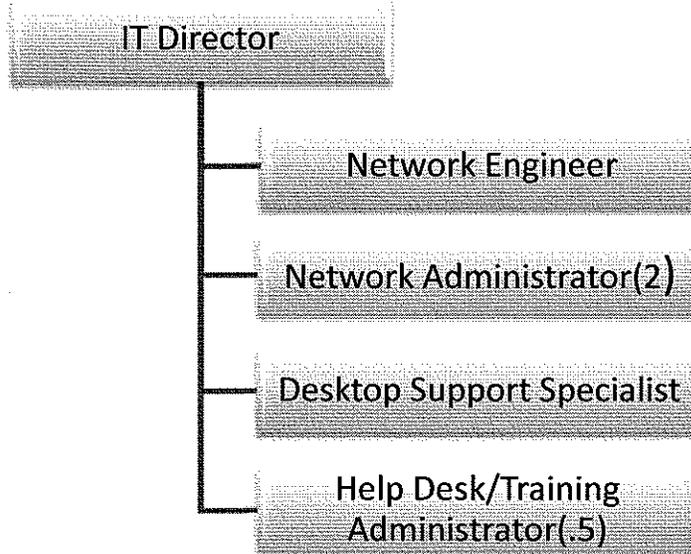
- Continued satisfaction with Information Technology services and solutions.
- Extent of awareness within Lincoln County of Information Technology's support role.
- The effectiveness of communications between Information Technology and its customers.
- Effective financial planning.
- Reduced response time for help desk tickets and project requests.
- Reduced requests for support due to improved processes, solutions, and increased network hardware and application reliability.

Employment

Postitions	PT	FT	FTE	Total Employed
IT Director		1	1	1
Network Engineer		1	1	1
Network Administrator		2	2	2
Desktop Support Specialist		1	1	1
Help Desk/Training Administrator*	0.5		0.5	1
Totals	0.5	5	5.5	6

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

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

25 Information Technology - Randy Scholz

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 707,126	\$ 685,844	\$ 656,434	\$ 720,330	5.03%
Intergovernmental revenue	-	-	-	-	-
Public charges for services	59,175	58,385	-	58,385	0.00%
Intergovernmental charges	-	-	-	-	-
Total Revenues	\$ 766,301	\$ 744,229	\$ 656,434	\$ 778,715	4.63%
Fund Balance Applied	-	79,096	-	194,155	-
Total Revenues and Fund Bal Applied	\$ 766,301	\$ 823,325	\$ 656,434	\$ 972,870	18.16%
Expenditures					
Payroll	\$ 340,065	\$ 373,784	\$ 176,714	\$ 416,000	11.29%
General Government-Gen Admin	403,425	370,445	159,732	347,715	-6.14%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	54,570	79,096	2,807	209,155	1.64
Total Expenditures	\$ 798,060	\$ 823,325	\$ 339,253	\$ 972,870	18.16%

Maintenance

Mission Statement

To keep the Lincoln County Buildings and Grounds clean, safe and well maintained as economically and efficiently as possible.

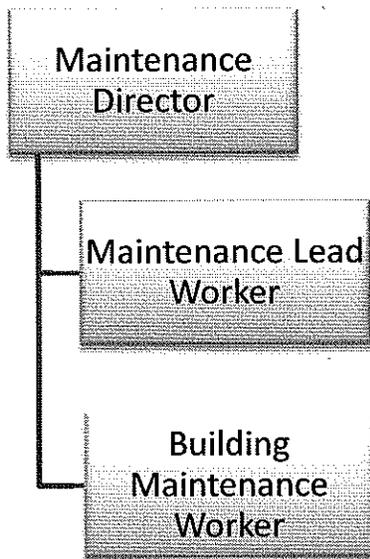
Goals for 2013

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.

Employment

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

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

26 Maintenance - Rusty Debroux

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 720,838	\$ 719,730	\$ 719,730	\$ 682,514	-5.17%
Intergovernmental revenue	-	-	-	-	-
Public charges for service	6,353	2,000	342	2,000	0.00%
Miscellaneous Revenues	115,516	109,000	49,182	133,000	22.02%
Total Revenues	842,707	830,730	769,254	817,514	-1.59%
Fund Balance Applied	-	169,650	-	20,000	-88.21%
Total Revenues & Fund Bal Applied	\$ 842,707	\$ 1,000,380	\$ 769,254	\$ 837,514	-16.28%
Expenditures					
Payroll	\$ 241,706	\$ 202,947	\$ 91,504	\$ 194,443	-4.19%
General Govt-Gen Buildngs/Plant	601,001	627,783	258,886	623,071	-0.75%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	-	169,650	6,296	20,000	-88.21%
Total Expenditures	\$ 842,707	\$ 1,000,380	\$ 356,687	\$ 837,514	-16.28%

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

Education

- Federal
- State

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.

Assistance to Needy Veterans and Family

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

Death Benefits

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

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

Goals for 2013

- Continue State and Federal training. Maintain level of assistance provided to the veterans and their families.
- Increase Federal funds from the Veterans Administration into Lincoln County by 12%.
- Increase County tax revenue from Veterans Benefits in Lincoln County by 12%.

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 2011**. VA Benefits total \$15,404,412 which created a total of \$281,130 in County tax revenue and created the equivalent of 149 jobs.

COMPENSATION & PENSION	EDUCATION	INSURANCE & INDEMNITIES	MEDICAL	UNIQUE PATIENTS*
\$10,129,000.00	\$402,000.00	\$145,000.00	\$4,683,000	\$1,071,000

STATE OF WISCONSIN:

1. GRANTS: Paid in Calendar Year 2011
 - 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. \$8,122.00 was paid for 4 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. \$37,290.00 was loaned to 2 veterans.
 - b. 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, 10 veterans, wives or widows from Lincoln County reside at King and Union Grove.

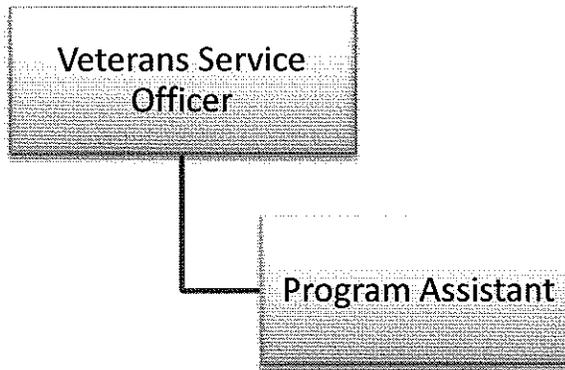
* Unique patients are patients who received treatment at a VA health care facility. Data are provided by the Allocation Resource Center (ARC).

** At the time of the creation of this report 2011 is the most current statistics available.

Employment

Postitions	PT	FT	FTE	Total Employed
Veterans Service Officer		1	1	1
Program Specialist		1	1	1
Totals		2	2	2

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

27 Veterans' Services - Richard Wolf

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 127,563	\$ 127,410	\$ 127,410	\$ 130,051	2.07%
Intergovernmental Revenues	10,000	10,000	10,000	10,000	0.00%
Total Revenues	\$ 137,563	\$ 137,410	\$ 137,410	\$ 140,051	1.92%
Fund Balance Applied					
	-	5,044	-	2,000	-60.35%
Total Revenues and Fund Bal A	\$ 137,563	\$ 142,454	\$ 137,410	\$ 142,051	-0.28%
Expenditures					
Payroll	\$ 123,015	\$ 124,313	\$ 59,507	\$ 127,526	2.58%
Health and Human Services	12,492	18,141	5,126	14,525	-19.93%
Total Expenditures	\$ 135,507	\$ 142,454	\$ 64,633	\$ 142,051	-0.28%

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 Court branches and one part-time Family Court Commissioner. 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 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 development of accurate budgets.

Services Provided

- The Clerk of Circuit Courts office is the administrative front line between the public and the judiciary.
- Responsible to accurately maintain court files, record court proceedings, and disseminate conviction information to appropriate agencies.
- Statutorily ordered to collect court ordered fees, fines and forfeitures and disburse monthly.
- Collect and report bond as ordered by the court to include IRS form 8300.
- Keep current on record retention schedules and provide archived documentation to the public and agencies for family history and criminal records.

2013 Goals

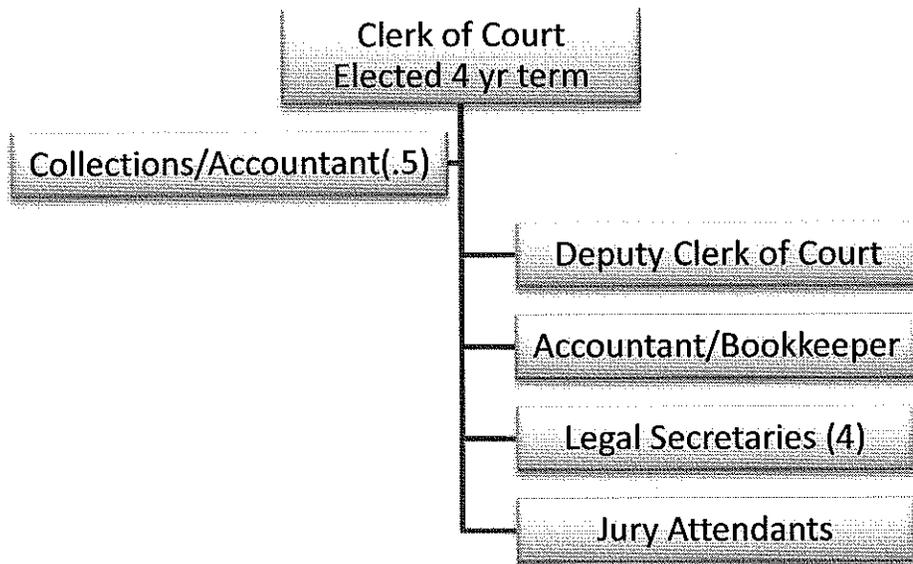
- Expand court file scanning.
- Continue to work as a team member to collaborate both branches of the circuit courts to be more consistent and efficient.
- Continue to work with other agencies to enhance electronic information sharing.
- Continue voluntary service on the 9th District Self Represented Committee.

Employment

Postitions	PT	FT	FTE	Total Employed
Clerk of Court		1	1	1
Deputy Clerk of Court		1	1	1
Accountant/Bookkeeper		1	1	1
Legal Secretary		4	4	4
Collections/Accountant*	0.5		0.5	1
Jury Attendants				
Totals	0	7	7.5	8

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

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

30 Clerk of Courts - Cindy Kimmons

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 270,434	\$ 270,212	\$ 270,212	\$ 283,929	5.08%
Intergovernmental Revenues	85,588	81,000	30,651	81,135	0.17%
Fines, Forfeits and penalties	133,215	170,000	62,259	137,000	-19.41%
Public charges for services	70,809	80,000	28,185	70,000	-12.50%
Intergovernmental charges	3,000	4,000	943	3,500	-12.50%
Miscellaneous	161	780	20	200	-74.36%
Total Revenues	\$ 563,207	\$ 605,992	\$ 392,270	\$ 575,764	-4.99%
Expenditures					
Payroll	\$ 505,444	\$ 494,183	\$ 234,846	\$ 466,764	-5.55%
General Government-Judicial	111,443	111,809	(4,952)	109,000	-2.51%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 616,887	\$ 605,992	\$ 229,894	\$ 575,764	-4.99%

LINCOLN COUNTY CIRCUIT COURT

(Register in Probate)

Mission Statement

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

Services Provided

- ◆ Receive, review for accuracy and completeness, index, docket, file and maintain documents related to the following probate and juvenile case types: Formal and Informal Probate, Wills for Safekeeping, Non-Probate Wills, Testamentary Trusts, Guardianship, Mental Commitments, Adoptions, Termination of Parental Rights, Juvenile Delinquency and CHIPS Proceedings, Truancy Court, Juvenile Ordinance Violations.
- ◆ Assist and respond to inquiries regarding probate and juvenile matters from the public, attorneys, and other county agencies.
- ◆ Provide necessary forms and procedural guidance to a variety of non-represented citizens regarding various probate and juvenile matters.
- ◆ Serve as the presiding court official in informal estate proceedings and WATTS Review Hearings.
- ◆ Schedule and clerk all probate and juvenile court proceedings and prepare all court orders that result and any other documents as directed by the court.
- ◆ Conduct Annual Protective Placement Reviews of all protective placement cases.
- ◆ Receive and review for accuracy and completeness and approve or disapprove all Annual Accountings in guardianship estate proceedings.
- ◆ Prepare and monitor the annual budgets of the Circuit Court and the Family Court Commissioner, and the county law library.

Performance Indicators

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

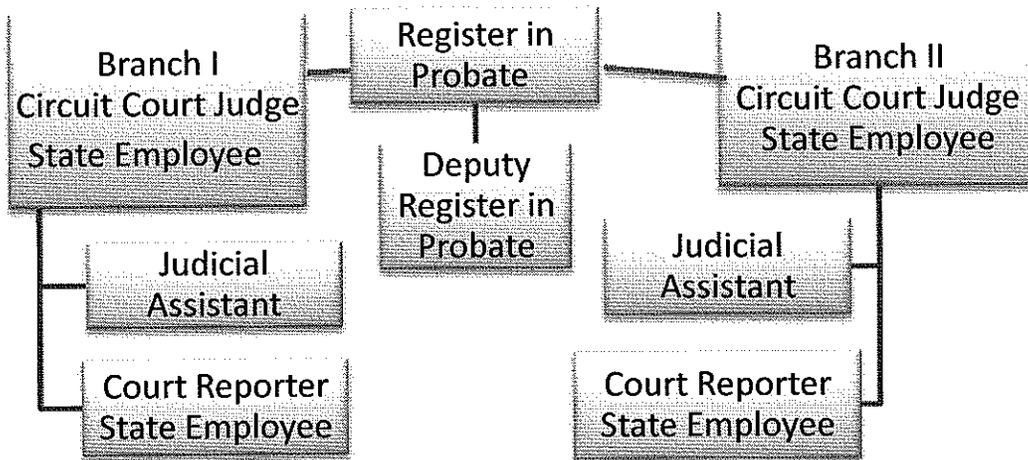
2013 Goals

- ◆ To maintain the level of service demanded by the public, attorneys, and other county and state agencies while working within the confines of lower staff levels and a decreased operating budget.
- ◆ To minimize operational expenses including the cost of contracted services such as court appointed attorneys, guardian ad litem, and examining physicians.
- ◆ To continue to work on establishing Guardian ad Litem Oversight policies and procedures.

Employment

Postitions	PT	FT	FTE	Total Employed
Register in Probate		1	1	1
Deputy Register in Probate	0.625		0.625	1
Judicial Assistant		2	2	2
Totals	0.625	3	3.625	4

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

31 Circuit Court - Becky Byer

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 164,888	\$ 166,891	\$ 151,891	\$ 169,925	1.82%
Intergovernmental Revenues	72,443	70,375	30,028	69,474	-1.28%
Fines, Forfeits and penalties	1,430	1,469	403	1,487	1.23%
Public charges for services	10,945	12,807	4,699	11,824	-7.68%
Total Revenues	\$ 249,706	\$ 251,542	\$ 187,021	\$ 252,710	0.46%
Fund Balance Applied					
	-	-	-	-	-
Total Revenues & Fund Balance App	\$ 249,706	\$ 251,542	\$ 187,021	\$ 252,710	0.46%
Expenditures					
Payroll	\$ 210,361	\$ 204,656	\$ 100,345	\$ 218,156	6.60%
General Government-Judicial	46,838	46,886	13,938	34,554	-26.30%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 257,199	\$ 251,542	\$ 114,283	\$ 252,710	0.46%

**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

32 Family Court Commissioner - Becky Byer

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 25,235	\$ 25,235	\$ 25,235	\$ 19,286	-23.57%
Intergovernmental Revenues	618	1,186	90	1,040	-12.31%
Licenses & permits	2,690	3,243	1,240	2,903	-10.48%
Public charges for services	3,150	3,052	1,420	3,200	4.85%
Total Revenues	\$ 31,693	\$ 32,716	\$ 27,985	\$ 26,429	-19.22%
Expenditures					
General Government-Judicial	\$ 30,565	\$ 32,716	\$ 10,112	\$ 26,429	-19.22%
Total Expenditures	\$ 30,565	\$ 32,716	\$ 10,112	\$ 26,429	-19.22%

District Attorney

Mission Statement

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

Services Provided

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

Performance Indicators

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

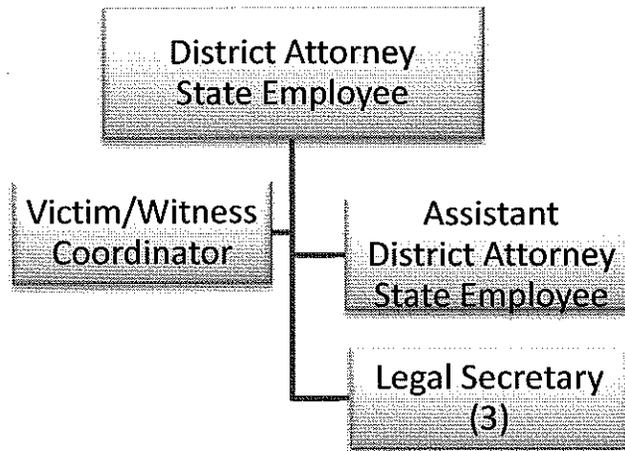
Additional Comments

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

Employment

Positions	PT	FT	FTE	Total Employed
Legal Secretary		3	3	3
Victim Witness Coordinator		1	1	1
Totals		4	4	4

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

33 District Attorney - Don Dunphy

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 221,987	\$ 195,857	\$ 195,857	\$ 145,696	-25.61%
Public charges for services	1,836	2,500	1,662	2,500	0.00%
Fines, forfeits & penalties	-	-	-	-	-
Total Revenues	\$ 223,823	\$ 198,357	\$ 197,519	\$ 148,196	-25.29%
Funds Applied					
	-	-	-	-	-
Total Revenues & Fund Applied	\$ 223,823	\$ 198,357	\$ 197,519	\$ 148,196	-25.29%
Expenditures					
Payroll	\$ 184,665	\$ 171,079	\$ 61,568	\$ 120,918	-29.32%
General Government-Legal	39,724	27,278	13,808	27,278	0.00%
Total Expenditures	\$ 224,389	\$ 198,357	\$ 75,377	\$ 148,196	-25.29%

**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

33 Victim/Witness - Don Dunphy

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 28,445	\$ 26,889	\$ 26,889	\$ 33,897	26.06%
Intergovernmental Revenues	30,812	35,353	-	28,876	-18.32%
Total Revenues	\$ 59,257	\$ 62,242	\$ 26,889	\$ 62,773	0.85%
Expenditures					
Payroll	\$ 58,777	\$ 57,542	\$ 21,600	\$ 58,198	1.14%
General Government-Legal	3,409	4,700	1,831	4,575	-2.66%
Total Expenditures	\$ 62,186	\$ 62,242	\$ 23,431	\$ 62,773	0.85%

LAND SERVICES

Land Information and Conservation Department

Planning and Zoning Department

Land Services encompasses the 6 program responsibilities of the Lincoln County Land Information and Conservation Department and Lincoln County Planning and Zoning Department. Those 6 program responsibilities are:

- **Surveying:** Services provided fulfill the statutory duties of Wisconsin Statute 59.45 which include maintaining the Public Land Survey System (PLSS) and geodetic control points, review of Certified Survey Maps and Plats for compliance with State Statute 236/A-E7 and maintenance, indexing and reproduction of survey records.
- **Tax Description** Services provided are the basis for property tax billing and collection including direct support to local officials by supplying them with current ownership records, assessment records, surveys and other land related data.
- **Land Information Program:** Services provided promote the sharing and integration of land information through the implementation of an automated Land Information System. The automated Land Information system provides 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 the general public, private and public entities. Land Information modernization fulfills the statutory obligations of the County defined in State Statute 59.72.
- **Tax Assessment:** Services provided are aimed at developing and maintaining a computerized tax billing, collection and assessment system including providing instruction and assistance in tax procedure, tax rate calculations, correction of errors and tax changes.
- **Land Conservation:** Services provided are aimed at the protection and preservation of the land and water resources of Lincoln County ensuring compliance with State Statute Chapter 92.
- **Planning and Zoning:** Services are aimed at administration and regulation of land use activities and structures through comprehensive planning and ordinance development and implementation to maintain the health, safety and welfare of Lincoln County citizens and the integrity of the environment. Planning and zoning fulfills the statutory obligations of the County defined in Chapter 59.69-59.70, 87.30, 145, 236, 281, 285, 287, 289, 295, 703, 823, etc. as well as relevant administrative codes.

Following is the organizational chart the consolidated department and mission statements of these abovementioned program areas.

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.

2013 Goals

- Certified Survey Map and Plat review.
- Maintain proactive corner maintenance program by perpetuating approximately 150 PLSS corners.
- Verify GPS Coordinates on approximately 150 Public Land Survey System corners in the Townships of Pine River and Schley 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 perpetuated.
- Number of corners with verified GPS coordinates.
- Timeliness of completing surveying needs of other Departments.

**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

40 Surveyor - Diane Hanson

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 154,588	\$ 154,133	\$ 154,133	\$ 145,452	-5.63%
Intergovernmental revenue	-	-	-	-	-
Public charges for services	235	225	45	-	-100.00%
Intergovernmental charges	400	600	-	400	-33.33%
Miscellaneous	-	-	-	-	-
Total Revenues	155,223	154,958	154,178	145,852	-5.88%
Other Financing Sources					
Fund Balance Applied	-	69,358	-	-	-
Total Revenues and Fund Bal Applied	\$ 155,223	\$ 224,316	\$ 154,178	\$ 145,852	-34.98%

Expenditures					
Payroll	\$ 108,867	\$ 110,368	\$ 51,744	\$ 114,512	3.75%
Gen Government-Property Rec/Cont	21,966	91,443	36,133	31,340	-65.73%
Capital Outlay	-	22,505	22,506	-	-
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 130,833	\$ 224,316	\$ 110,383	\$ 145,852	-34.98%

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, tax rate calculations, correction of errors and general questions.
- Interpret deeds, Certified Survey Maps, Plats, and other legal documents, calculate acres.
- Research and process tax deeds.
- Implement State prescribed tax changes, advice county and local officials of procedural changes and impact.
- Secure and implement digital files for tax billing and collection.
- Process assessment rolls, notices, bills, tax rolls, tax deed notices, indexes, reports, summaries, and miscellaneous data requests.
- Various reports and lists can be e-mailed through the Land Records system.
- Investigate, research, and answer property tax questions from public and local officials.
- Maintain Land Records internet site
- Verify on-line Transfer returns live on the Dept. of Revenue website

2013 Goals

- Parcel Mapping continued
- Provide more digital information and less paper copies
- Expand data transfer with assessors
- Promote e-mail use with towns
- Work toward implementation of the Dept. of Revenue revised assessment guidelines and the (IPAS) Integrated Property Assessment System
- Further educate a Land Information employee in the Tax Deed Notice process

Performance Indicators

- Processing time.
- Minimal tax errors such as double assessment, tax district errors, omitted property and missed transfers.
- Parcel mapping current with land splits, new Certified Survey Maps and Plats of Survey
- Comments from Local officials and public
- Hits on Land Records Website
- Requests for parcel information

**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

40 Tax Description - Diane Hanson

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 84,059	\$ 82,771	\$ 82,771	\$ 84,361	1.92%
Public charges for services	840	750	355	750	0.00%
Total Revenues	\$ 84,899	\$ 83,521	\$ 83,126	\$ 85,111	1.90%
Expenditures					
Payroll	\$ 57,035	\$ 79,221	\$ 26,908	\$ 81,311	2.64%
General Government-Financial Admin	3,373	4,300	1,291	3,800	-11.63%
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 60,408	\$ 83,521	\$ 28,200	\$ 85,111	1.90%

Land Information and Conservation Department

Land Information

Mission Statement

The mission of the Land Information Program is to promote and develop activities that ultimately result in land information data being shared and integrated through the implementation of computerized geographic 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. Work with the Cities of Merrill & Tomahawk on addressing and road issues. 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 orthophotos, 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

2013 Goals

- Complete initial parcel maps for the Town of Harding and Tomahawk 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.
- Work with North Central Regional Plan Commission on a building footprint project.
- Develop and build partnerships with the Cities of Merrill and Tomahawk to build upon land information data sharing.
- Apply for grants to help fund land records modernization activities.
- Write and update metadata for the most used data layers.
- Utilizing GIS software, work to improve GIS website.
- Review and organize Zoning and Forestry GIS data into current software formats.

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, data CDs/DVDs created and distributed.

**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

40 Land Records - Diane Hanson

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Amount	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 188,280	\$ 178,094	\$ 178,094	\$ 179,961	1.05%
Intergovernmental Revenues	10,585	10,300	-	-	-100.00%
Licenses and permits	4,328	2,500	1,178	2,500	0.00%
Public charges for services	50,502	32,500	25,965	32,500	0.00%
Intergovernmental Charges	6,000	-	-	-	0.00%
Total Revenues	259,695	223,394	205,237	214,961	-3.77%
Fund Balance applied	-	139,424	-	-	-100.00%
Total Revenues and Fund Bal Applied	\$ 259,695	\$ 362,818	\$ 205,237	\$ 214,961	-40.75%
Expenditures					
Payroll	\$ 160,964	\$ 163,894	\$ 76,276	\$ 168,136	2.59%
General Government-Prop Rec/Cont	39,021	198,924	42,547	46,825	-76.46%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	36,759	-	-	-	-
Total Expenditures	\$ 236,744	\$ 362,818	\$ 118,823	\$ 214,961	-40.75%

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.
- Create mailing and description labels from Land Records system in house.
- Land Records System provides real time access for the County Treasurer, Zoning, Register of Deeds, Land Information, City of Merrill, City of Tomahawk, Pubic terminals, and is accessible through the Lincoln County website on the internet.
- Provides the J.Maul & Assoc. tax collections software to 16 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.
- Statement of Assessment for each municipality is generated in house and sent digitally to the Dept. of Revenue from the Land Records system via the DOR website.
- Provide the Dept. of Revenue with a current digital assessment file for each municipality annually.
- 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.

2013 Goals

- Expand an assessor's interface with the Land Records System.
- Comply with Dept. of Revenue's guidelines regarding the assessment process
- All municipal clerks submit digital tax rate sheets.
- Continue training assistant with tax process
- Train a Land Information employee to be a suitable backup to perform the Real Property Lister's responsibilities
- Assist in cleaning up and updating the GIS parcel mapping
- Assist in adding and correcting addresses on the GIS mapping

Performance Indicators

- Tax processing time
- Requests taken care of timely
- Comments from towns and cities
- Assessment rolls balanced
- Dept. of Revenue receive Statement of Assessments and digital assessment files in a timely manner
- Tax bill accuracy
- Assistant working more independently with fewer errors

**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

40 Tax Assessment - Diane Hanson

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 74,527	\$ 73,759	\$ 73,759	\$ 74,610	1.15%
Total Revenues	\$ 74,527	\$ 73,759	\$ 73,759	\$ 74,610	1.15%
Expenditures					
General Government-Financial Admii	\$ 72,248	\$ 73,759	\$ 62,142	\$ 74,610	1.15%
Total Expenditures	\$ 72,248	\$ 73,759	\$ 62,142	\$ 74,610	1.15%

Land Information and Conservation Department

Land Conservation

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

- 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- Working Lands Initiative, Wildlife Damage, Grazing Project, stormwater management, shoreland erosion control, aquatic invasive species, lake programs, etc.)
- Land Conservation Programs management and grant writing

2013 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 in designing and implementing erosion control and water quality protection/improvement practices.
- Continue to work with landowners to develop and implement management intensive grazing systems.
- Continue to work with landowners in developing and implementing nutrient management plans.
- Work with Marathon County to develop a cooperative Agricultural Enterprise Area.
- 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.
- Continue to develop programs to manage invasive species

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 landowners contacted/worked with and number of practices designed and implemented.
- Number of grazing plans developed and implemented
- Number of nutrient management plans developed/reviewed
- Number of stormwater/erosion control plans reviewed
- Number of landowners assisted
- Number of grants received

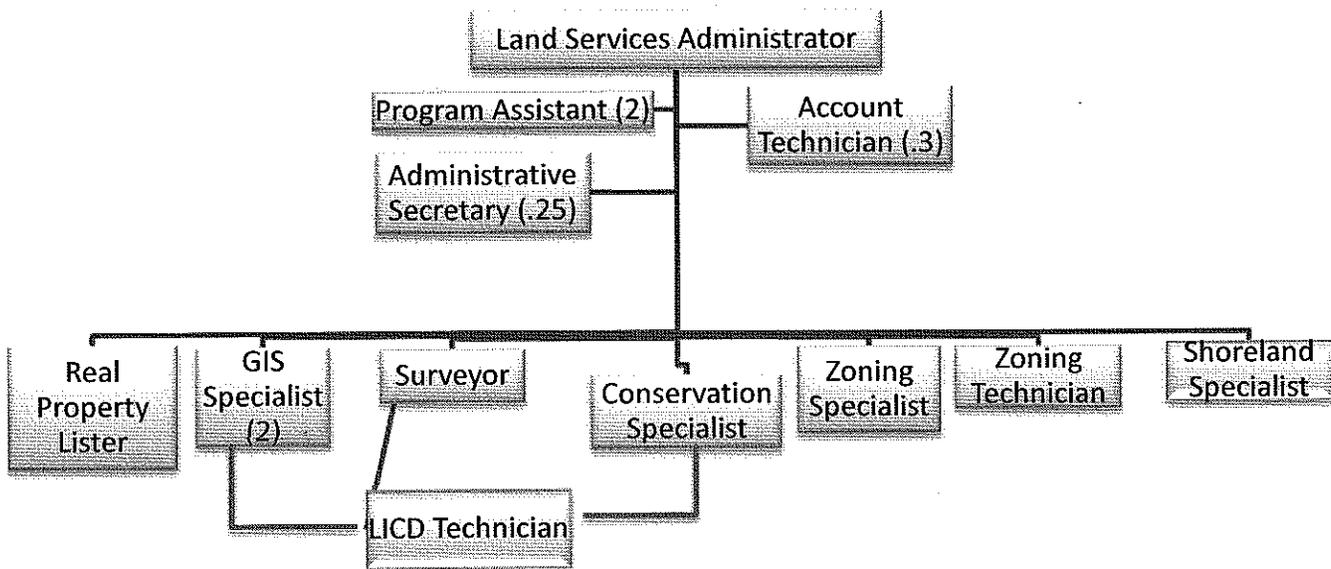
Employment

Positions	PT	FT	FTE	Total Employed
Land Services Administrator		1	1	1
Conservationist Specialist(LICD)		1	1	1
Program Assistant(LICD)		1	1	1
GIS Specialist(LICD)		2	2	2
Real Property Lister(LICD)		1	1	1
Surveyor(LICD)		1	1	1
LICD Technician(LICD)		1	1	1
Account Technician*(LICD & P&Z)	0.3		0.3	1
Zoning Specialist (P&Z)		1	1	1
Zoning Technician(P&Z)		1	1	1
Shoreland Specialist(P&Z)		1	1	1
Program Assistant(P&Z)		1	1	1
Administrative Secretary**(P&Z)	0.25		0.25	1
Totals	0.55	12	12.55	14

*Shared with Forestry & UW Extension to make a full time position

**Shared with Register of Deeds to make a full time position

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

41 Land Conservation - Diane Hanson

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 178,383	\$ 171,560	\$ 171,560	\$ 174,316	1.61%
Intergovernmental Revenues	251,677	166,952	3,041	158,000	-5.36%
Public charges for services	361	-	116	-	-
Micellaneous Revenues	-	-	-	-	-
Total Revenues	430,421	338,512	174,717	332,316	-1.83%
Fund Balance Applied	-	21,490	-	-	-100.00%
Total Revenues and Fund Bal Applied	\$ 430,421	\$ 360,002	\$ 174,717	\$ 332,316	-7.69%
Expenditures					
Payroll	\$ 235,538	\$ 218,890	\$ 113,254	\$ 223,696	2.20%
Conservation and Development	220,398	141,112	74,092	108,620	-23.03%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 455,936	\$ 360,002	\$ 187,347	\$ 332,316	-7.69%

Planning & Zoning Department

Mission Statement

The Planning & Zoning Department assists with the preparation and implementation of Comprehensive Planning and administers comprehensive zoning, shoreland zoning, subdivision ordinance, private onsite sewage system ordinance and floodplain ordinance as well as related Wisconsin Administrative Codes. These ordinances regulate the uses of land through a permitting process whereby applicants identify anticipated uses and structural setbacks and the Planning and Zoning Department confirms their compliance with the applicable ordinances and 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, Certified Survey Maps and county plats.
- Process requests for Variances, Administrative Appeals and Conditional Use Permits and afford due process in the prescribed manner before the Lincoln County Board of Adjustment or the Lincoln County Planning and Zoning Committee.
- Process requests for plan amendments and 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.
- Implement the Lincoln County Comprehensive Plan and work with local units of government on implementation of the plan.
- 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.
- Respond to complaints and prosecute substantiated violations to protect the safety, health and welfare of the citizenry and to preserve the environment.

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.

**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

42 Zoning - Diane Hanson

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 231,897	\$ 168,787	\$ 168,787	\$ 181,718	7.66%
Intergovernmental Revenues	26,100	47,798	-	-	-100.00%
Licenses and permits	81,615	86,123	48,761	97,500	13.21%
Public charges for services	2,946	1,500	24	-	-100.00%
Intergovernmental charges	-	17,902	-	17,902	0.00%
Miscellaneous Revenues	1,320	-	-	-	-
Total Revenues	343,878	322,110	217,572	297,120	-7.76%
Fund Balance Applied	-	6,690	-	-	-100.00%
Total Revenues and Fund Bal Applie	\$ 343,878	\$ 328,800	\$ 217,572	\$ 297,120	-9.64%
Expenditures					
Payroll	\$ 241,219	\$ 272,421	\$ 122,847	\$ 278,270	2.15%
Conservation & Development	25,297	26,379	9,429	18,850	-28.54%
Public Works	26,100	30,000	-	-	-100.00%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 292,616	\$ 328,800	\$ 132,275	\$ 297,120	-9.64%

Register of Deeds

Mission Statement

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

- To provide and protect the integrity of the official county repository for:
 1. Real estate records (deeds, land contracts, mortgages, etc.)
 2. Real-property –related financing statements.
 3. Vital records (birth, death, marriage, domestic partnership, termination of domestic partnership and military discharges)
- To provide safe archival storage and convenient access to these public records.
- To implement statutory changes, system modernization, program and procedure evaluation and staff development to assure a high level of timely service for our citizen/customers.

Services Provided

- The primary objective of the Register of Deeds is the smooth, efficient and cost effective recording of documents.
- Provided by the office is a complete tract index. We also have grantor/grantee indexes, which are now computerized back to 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, Domestic Partnership, Termination of Domestic Partnership and Military Discharges are issued from the Register of Deeds office.
- Uniform Commercial Codes dealing with Real Estate are recorded in the office. 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.
- Real Estate records via Internet

Goals for 2013

- Redaction of Social Security Numbers from Real Estate records
- Continue back indexing of Parcel Numbers
- Scanning and backtracking of Real Estate documents

Performance Indicators

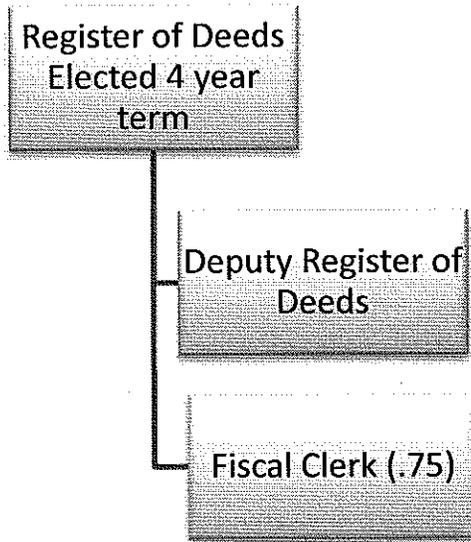
- Number of Recorded Documents
- Number of Certified Vital Records
- Number of Recorded Plats & CSM's
- Number of Printed Documents
- CD ROM Revenues
- Retained fees from Wisconsin Transfer Return Fees

Employment

Positions	PT	FT	FTE	Total Employed
Register of Deeds		1	1	1
Deputy Register of Deeds		1	1	1
Fiscal Clerk*	0.75		0.75	1
Totals	0.75	2	2.75	3

*Shared with Zoning to make a full time position

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

43 Register of Deeds - Sarah Koss

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 25,224	\$ 12,140	\$ 12,140	\$ 14,693	21.03%
Other Taxes	37,043	40,000	16,830	40,000	0.00%
Intergovernmental revenue	-	-	-	-	-
Public charges for services	170,828	164,170	88,982	165,279	0.68%
Miscellaneous revenue	-	-	-	-	-
Total Revenues	\$ 233,095	\$ 216,310	\$ 117,952	\$ 219,972	1.69%
Funds Applied	-	52,235	-	-	-
Total Revenues & Funds Applied	\$ 233,095	\$ 268,545	\$ 117,952	\$ 219,972	-18.09%
Expenditures					
Payroll	\$ 190,493	\$ 190,230	\$ 86,289	\$ 193,892	1.93%
General Government-Property Rec/Con	18,344	78,315	8,494	26,080	-66.70%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 208,837	\$ 268,545	\$ 94,784	\$ 219,972	-18.09%

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

The Lincoln County Cooperative Extension Office is one of seventy-two county offices statewide, staffed by professional educators. We offer educational programs through four program areas: Agriculture and Natural Resources; Community, Natural Resource and Economic Development; Family Living; and 4-H Youth Development. The faculty and staff of the Lincoln County UW-Extension Office meet educational needs of county residents 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 their profitability while preserving natural resources
- Empowering youth through development of citizenship, leadership and life skills

UW-Extension staff are faculty members of the University of Wisconsin, employed by a cooperative arrangement between the University and the County. As faculty, staff provide a direct link to the University of Wisconsin expertise and research. This university affiliation provides counties with access to community assessment tools, program evaluation expertise, a statewide network of program professionals, a source of professional development and access to University of Wisconsin programs.

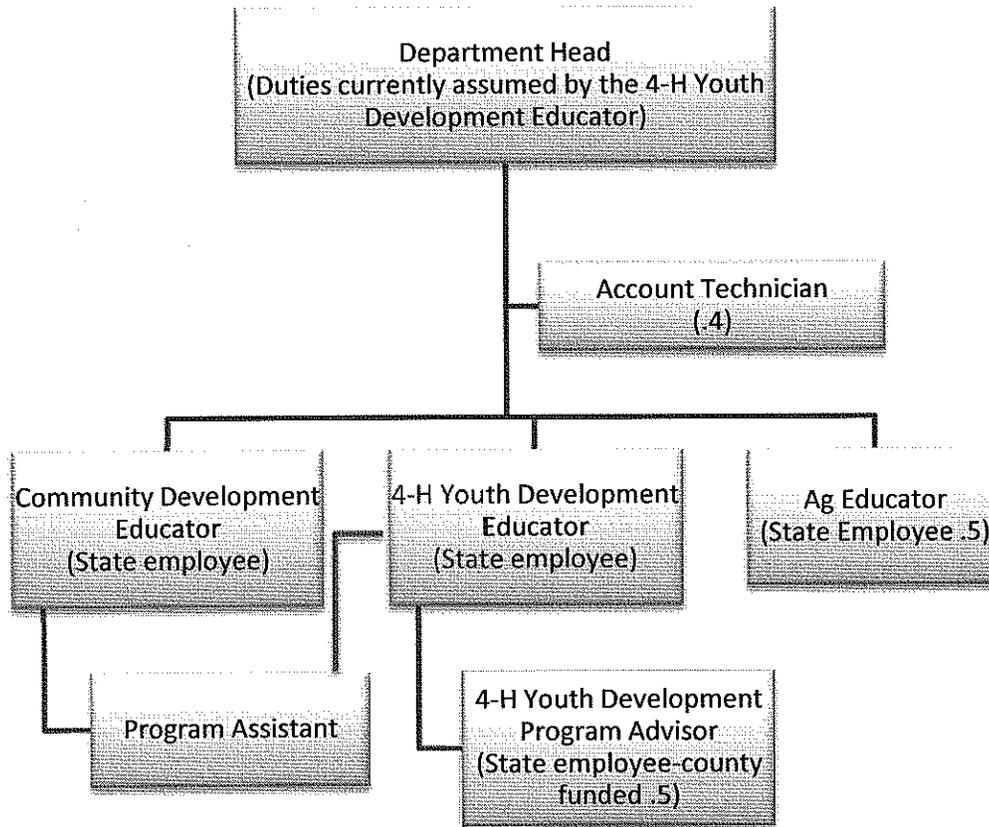
Imbedded in our programming are strong partnerships. Working with government agencies, community groups, schools, organizations and individuals, UW-Extension staff creatively engage others in our work. These partnerships enable us to reach county residents where they live and work, promoting life-long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

Employment

Positions	PT	FT	FTE	Total Employed
Account Technician*	0.4		0.4	1
Program Assistant		1	1	1
Totals		1	1.4	2

*Shared with Forestry & LICD to make a full time position.

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

44 U.W. Extension - Debbie Moellendorf

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 223,662	\$ 194,253	\$ 194,253	\$ 194,060	-0.10%
Intergovernmental Revenues	6,873	9,445	6,057	8,945	-5.29%
Public Charges for Services	1,027	1,050	290	10,988	946.48%
Intergovernmental Charges	4,400	2,850	-	3,900	36.84%
Miscellaneous revenue	1,884	4,325	-	3,125	-27.75%
Total Revenues	237,846	211,923	200,600	221,018	4.29%
Fund Balance Applied	-	27,038	-	17,877	-33.88%
Total Revenues and Fund Bal Applied	\$ 237,846	\$ 238,961	\$ 200,600	\$ 238,895	-0.03%
Expenditures					
Payroll	\$ 67,703	\$ 60,004	\$ 28,492	\$ 61,129	1.87%
Culture, Recreation, & Education-Educ	154,526	178,957	70,375	177,766	-0.67%
Total Expenditures	\$ 222,229	\$ 238,961	\$ 98,867	\$ 238,895	-0.03%

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.

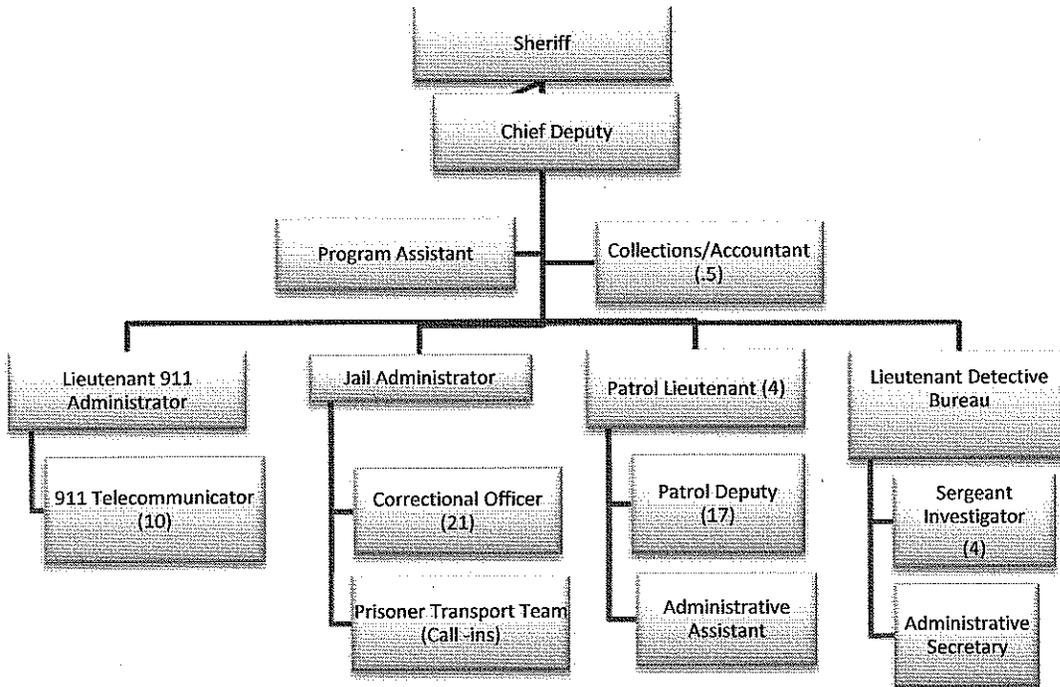
PROFESSIONALISM. We value the public's perception of our department. We will project a professional image through pride in our profession, our appearance, our demeanor, our work proficiency and in each other. We are dedicated to our mission, the people of Lincoln County and our department.

Employment

Positions	PT	FT	FTE	Total Employed
Sheriff		1	1	1
Chief Deputy		1	1	1
Lieutenant 911 Administrator		1	1	1
Jail Administrator		1	1	1
Lieutenant/Patrol		4	4	4
Lieutenant/Detective Bureau		1	1	1
Sergeant Investigator		4	4	4
Patrol Deputy		17	17	17
911 Telecommunicator		10	10	10
Correction Officer		21	21	21
Collections/Accountant*	0.5		0.5	1
Program Assistant		1	1	1
Administrative Secretary		2	2	2
Prisoner Transport Team	5			5
Totals	5.5	64	64.5	70

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

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

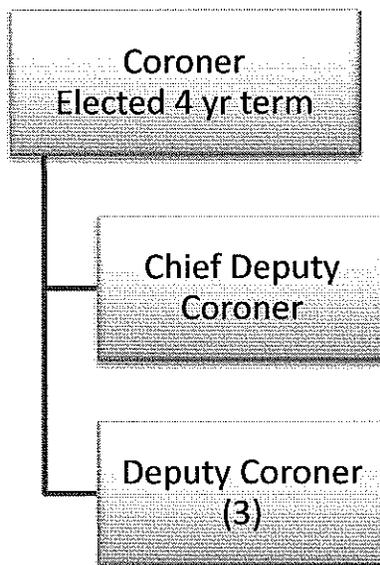
50 Sheriff - Jeff Jaeger

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 5,508,898	\$ 5,437,535	\$ 5,481,945	\$ 5,596,857	2.93%
Intergovernmental Revenues	75,993	39,732	(20,378)	40,372	1.61%
Licenses and permits	-	-	-	-	-
Fines, Forfeits and Penalties	128	55	412	55	0.00%
Public charges for services	745,091	755,982	293,643	837,838	10.83%
Intergovernmental Charges for Services	53,808	54,880	36,486	58,660	6.89%
Miscellaneous	111,910	41,500	4,717	46,450	11.93%
Total Revenues	6,495,828	6,329,684	5,796,824	6,580,232	3.96%
Fund Balance Applied	-	99,695	-	-	-100.00%
Other Financing Sources	67,909	68,884	-	72,967	5.93%
Total Revenues, Fund Bal and Transfer	\$ 6,563,737	\$ 6,498,263	\$ 5,796,824	\$ 6,653,199	2.38%
Expenditures					
Payroll	\$ 4,773,846	\$ 4,842,877	\$ 2,159,452	\$ 4,942,907	2.07%
Public Safety-Law Enforcement	1,401,307	1,615,063	673,657	1,681,292	4.10%
Capital Outlay	24,523	20,000	-	29,000	45.00%
Capital Improvement Plan	-	20,323	-	-	-100.00%
Total Expenditures	\$ 6,199,676	\$ 6,498,263	\$ 2,833,109	\$ 6,653,199	2.38%
Other Financing Uses	10,113	-	-	-	-
Total Expenditures & Other Uses	\$ 6,209,789	\$ 6,498,263	\$ 2,833,109	\$ 6,653,199	2.38%

Employment

Positions	PT	FT	FTE	Total Employed
Coroner	0.5		0.5	1
Chief Deputy Coroner	0.25		0.25	1
Deputy Coroner	.25(3)		0.75	3
Totals	1.5		1.5	5

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

51 Coroner - Paul Proulx

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 41,047	\$ 41,047	\$ 41,047	\$ 41,047	0.00%
Public Charges for Service	13,657	7,500	4,325	8,177	9.03%
Total Revenues	\$ 54,704	\$ 48,547	\$ 45,372	\$ 49,224	1.39%
Expenditures					
Payroll	\$ 29,471	\$ 30,022	\$ 14,186	\$ 30,699	2.26%
General Government-Judicial	18,839	18,525	11,416	18,525	0.00%
Total Expenditures	\$ 48,310	\$ 48,547	\$ 25,602	\$ 49,224	1.39%

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 lessen 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
- Assist with Workers Compensation Reporting
- Assist with 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

2013 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.
- Help 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.
- Assist with 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

<u>Positions</u>	<u>PT</u>	<u>FT</u>	<u>FTE</u>	<u>Total Employed</u>
Director		1	1	1
Totals		1	1	1

Organization Chart



**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

52 Emergency Management - Brian Sladek

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Amount	2012/2013 % of Change
Revenues					
Tax Levy	\$ 63,349	\$ 63,982	\$ 63,982	\$ 45,194	-29.36%
Intergovernmental revenue	46,052	37,200	7,568	37,602	1.08%
Public Charges for Serv	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	\$ 109,401	\$ 101,182	\$ 71,550	\$ 82,796	-18.17%
Fund Balance Applied					
	-	2,500	-	-	
Total Revenues & Funds Appl	\$ 109,401	\$ 103,682	\$ 71,550	\$ 82,796	-20.14%
Expenditures					
Payroll	\$ 90,322	\$ 90,982	\$ 33,356	\$ 73,846	-18.83%
Public Safety-Other	24,089	12,700	22,691	8,950	-29.53%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 114,411	\$ 103,682	\$ 56,047	\$ 82,796	-20.14%

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. This agency is part of the Lincoln County Social Services Department.

Performance Indicators

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

**Lincoln County
General Fund Departments
2013 Proposed Budget Summary**

60 Child Support - Mike Nelson

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 46,380	\$ 46,525	\$ 46,525	\$ 50,701	8.98%
Intergovernmental Revenues	232,363	229,462	74,334	242,189	5.55%
Public Charges	5,271	6,500	2,647	6,500	0.00%
Total Revenues	284,014	282,487	123,506	299,390	5.98%
Fund Balance Applied					
	-	-	-	-	-
Total Revenues & Fund Balance Appl	\$ 284,014	\$ 282,487	\$ 123,506	\$ 299,390	5.98%
Expenditures					
Payroll	\$ 241,405	\$ 228,367	\$ 110,730	\$ 244,336	6.99%
Health and Human Services	51,014	54,120	24,858	55,054	1.73%
Total Expenditures	\$ 292,419	\$ 282,487	\$ 135,588	\$ 299,390	5.98%

**Lincoln County
Special Revenue Funds
2013 Proposed Budget Summary**

0020 County Roads Fund - Jerry Jagmin

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 2,153,218	\$ 2,222,826	\$ 2,222,826	\$ 2,266,753	1.98%
Intergovernmental Revenues	1,403,353	1,152,187	254,648	1,137,661	-1.26%
Public Charges for Services	7,328	134,719	134,719	-	-100.00%
Total Revenues	\$ 3,563,899	\$ 3,509,732	\$ 2,612,193	\$ 3,404,414	-3.00%
Other Financing Sources	350,000	250,000	446,353	250,000	0.00%
Fund Balance applied	-	-	-	-	-
Total Revenues and Fund Bal Applied	\$ 3,913,899	\$ 3,759,732	\$ 3,058,546	\$ 3,654,414	-2.80%
Expenditures					
Public Works	\$ 3,745,129	\$ 3,759,732	\$ 1,317,049	\$ 3,654,414	-2.80%
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	\$ 3,745,129	\$ 3,759,732	\$ 1,317,049	\$ 3,654,414	-2.80%

**Lincoln County
Special Revenue Funds
2013 Proposed Budget Summary**

0021 Jail Assessment Fund - Jeff Jaeger

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Fines, Forfeits & penalties	\$ 33,780	\$ 50,000	\$ 14,907	\$ 50,000	0.00%
Total Revenues	33,780	50,000	14,907	50,000	0.00%
Other Financing Uses					
Total Revenues & Other Finance Uses	\$ 33,780	\$ 50,000	\$ 14,907	\$ 50,000	0.00%
Expenditures					
Public Safety	\$ -	\$ -	\$ -	\$ 8,500	-
Outlay	-	28,391	-	19,891	-29.94%
Total Expenditures	-	28,391	-	28,391	0.00%
Other Financing Uses					
Transfer out	21,609	21,609	-	21,609	0.00%
Total Expenditures & Other Finance Uses	\$ 21,609	\$ 50,000	\$ -	\$ 50,000	0.00%

Emergency Medical Service

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

Goals

- Work with Medicare and Medicaid for more timely payments on claims.
- Work with providers on more timely data entry.
- Continue to improve County-wide medical billing division for greater efficiencies.
- File insurance claims electronically.
- With assistance from Amazon have the program run more efficiently.
- Work on timelier filing of claims.
- Work on having claims paid within 60 days from date of service.
- Work harder with insurance company on claims older than 60 days.
- Monitor State and Federal regulations for compliance issues.

Performance Indicators

	<u>Merrill</u>		<u>Tomahawk</u>	
	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>
Calls	1386	1574	656	640
Charges	\$1,189,989.30	\$1,480,560.00	\$552,896.00	\$616,386.45
Receipts	\$615,502,.58	\$741,694.20	\$299,609.77	\$323,512.58

**Lincoln County
Special Revenue Funds
2013 Proposed Budget Summary**

0022 Emergency Medical Service - Dan Leydet

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 698,067	\$ 621,410	\$ 621,410	\$ 651,151	4.79%
Intergovernmental	64,372	61,400	25,350	60,000	-2.28%
Public charges for services	1,156,137	1,063,920	596,517	1,063,920	0.00%
Intergovernmental charges for services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	1,918,576	1,746,730	1,243,277	1,775,071	1.62%
Transfer from General Fund	-	-	-	128,618	-
Other Financing Sources	113,791	-	-	-	-
Fund Balance Applied	-	-	-	-	-
Total Revenues & Fund Balance Appl	\$ 2,032,367	\$ 1,746,730	\$ 1,243,277	\$ 1,903,689	8.99%
Expenditures					
Payroll	\$ 55,936	\$ -	\$ 6,106	\$ -	-
Public Safety	1,679,972	1,746,730	504,416	1,775,071	1.62%
Capital Improvement Plan	-	-	-	128,618	-
Total Expenditures	\$ 1,735,908	\$ 1,746,730	\$ 510,522	\$ 1,903,689	8.99%
Other Financing Uses					
Transfer to General Fund	-	-	13,951	-	-
Total Expenditures & Other Fin Uses	\$ 1,735,908	\$ 1,746,730	\$ 524,474	\$ 1,903,689	8.99%

Health Department

Mission Statement

The mission of the Lincoln County Health Department is to provide services to residents promoting optimal health and safety through prevention, protection, and intervention.

Services Provided

Immunizations

Childhood and Adult Vaccines

Family Health

Prenatal Care Coordination

Postpartum Home Visits

High Risk Infant Follow-ups

Oral Health Prevention Programs

Home Safety Assessments

Car Seat Inspections

First Breath

Cribs for Kids

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

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 maintain public health preparedness.

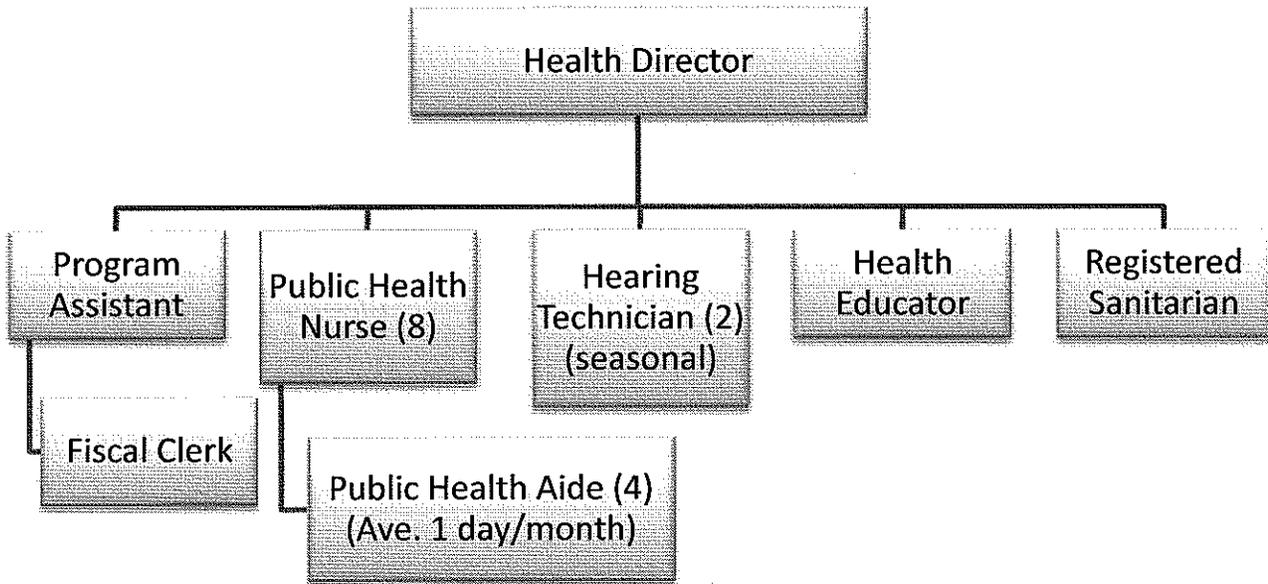
Performance Indicators

- Number of students who received health counseling, assessments and referrals.
- Number of inmates receiving timely and adequate health services.
- Percentage of Lincoln County residents that received recommended immunizations.
- Number of residents that are returning every other month for foot care services.
- Number of communicable diseases outbreaks prevented.
- Number of environmental complaints resolved.
- Number of homes completing radon and water testing.
- Number of inspected establishments with a reduced number of CDC violations.
- Number of women receiving breast and cervical prevention screening.
- Number of staff increasing their CDC Public Health Preparedness Competencies.
- Number of children receiving age appropriate lead testing.
- Percentage of children in Lincoln County that receive dental sealants.
- Decrease in number of Lincoln County residents who have been injured.
- Number of appropriate growth and developmental assessments, education and referrals with high risk families of young children.

Employment

Positions	PT	FT	FTE	Total Employed
Health Director		1	1	1
Public Health Nurse		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		1	1	1
Program Assistant		1	1	1
Fiscal Clerk		1	1	1
Public Health Aide(1 day/month)	.044(4x)		0.18	4
Hearing Technician(seasonal)				2
Totals	2.776	9	11.78	19

Organization Chart



**Lincoln County
Special Revenue Funds
2013 Proposed Budget Summary**

0023 Health - Shelley Hersil

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 543,814	\$ 542,655	\$ 542,655	\$ 551,973	1.72%
Intergovernmental	119,017	102,848	33,526	95,394	-7.25%
Public Charges for Services	165,100	139,350	83,406	131,350	-5.74%
Licenses and permits	2,513	2,140	3,712	2,500	16.82%
Intergovernmental charges for service:	204,322	176,080	80,044	177,047	0.55%
Miscellaneous revenue	5,911	150	1,350	1,050	600.00%
Total Revenues	1,040,677	963,223	744,692	959,314	-0.41%
Fund Balance Applied	-	5,000	-	-	-
Other Financing Sources	7,263	-	-	-	-
Total Revenues & Fund Balance Appl	\$ 1,047,940	\$ 968,223	\$ 744,692	\$ 959,314	-0.92%
Expenditures					
Payroll	\$ 828,185	\$ 844,009	\$ 378,997	\$ 831,865	-1.44%
Health and Human Services	110,431	124,214	24,697	127,449	2.60%
Capital Outlay	-	-	-	-	-
Total Expenditures	938,616	968,223	403,694	959,314	-0.92%
Other Financing Uses					
Transfer to General Fund	114,219	-	96,738	-	-
Total Expenditures&Other Fin Uses	\$ 1,052,835	\$ 968,223	\$ 500,432	\$ 959,314	-0.92%

Social Services

Mission Statement

Lincoln County Social Services recognizes the rights of each individual and our goal is to enhance life for county residents by providing quality services in a respectful, dignified, confidential 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.
- 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, 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 2013 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.

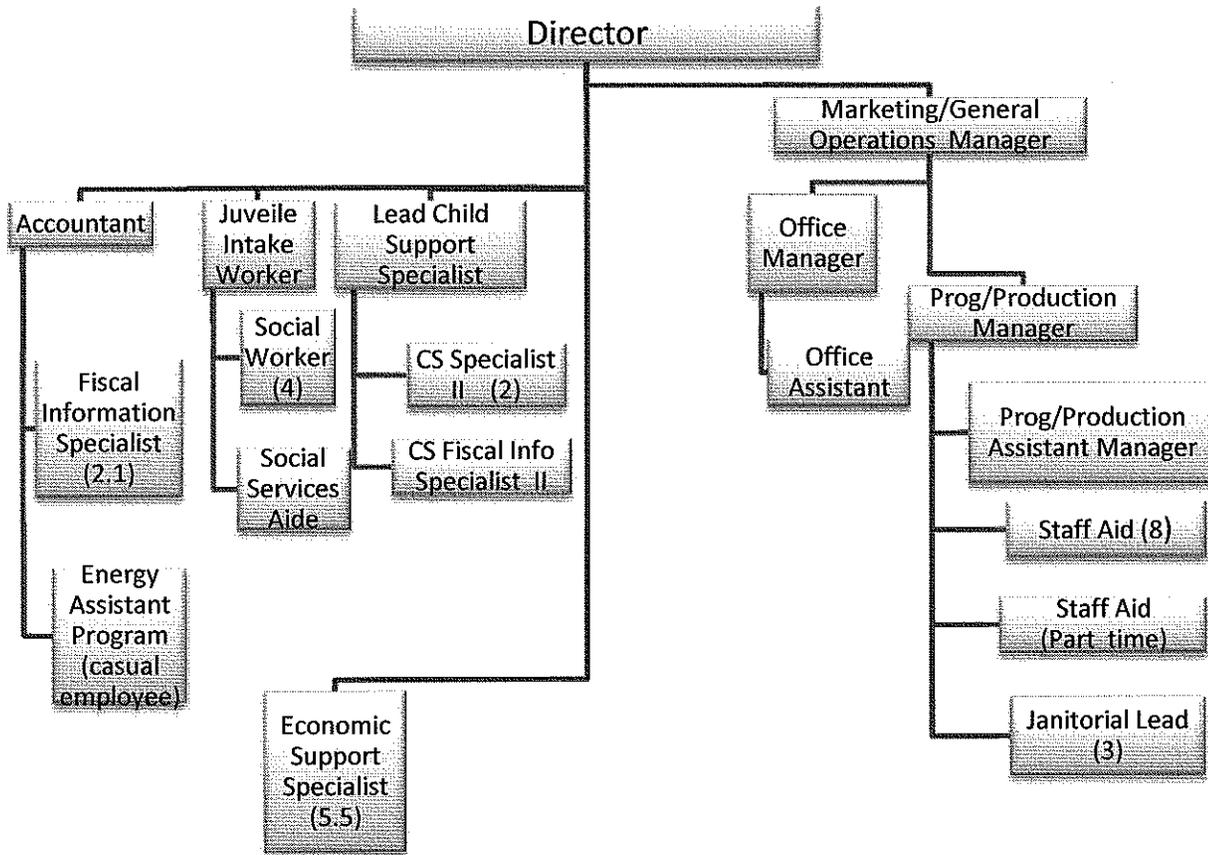
Employment

Positions	PT	FT	FTE	Total Employed
Director		1	1	1
Accountant		1	1	1
Juvenile Intake Worker		1	1	1
Social Worker		4	4	4
Economic Support Specialist*	1	4	5.5	6
Lead Child Support Specialist	0.83		0.83	1
Child Support Specialist II		2	2	2
CS Fiscal Info Specialist II		1	1	1
Fiscal Information Specialist II*	1.1	1	2.1	3
Social Services Aide		1	1	1
Energy Assistant Program**				1
Marketing/General Operations Manager		1	1	1
Office Manager		1	1	1
Program/Production Manager		1	1	1
Program/Production Assistant Manager		1	1	1
Office Assistant		1	1	1
Staff Aide		8	8	8
Staff Aide(32 hours/week)	1		1	1
Janitorail Lead				3
Totals	3.93	29	33.43	39

*One employee is .5 FTE in two different departments.

**Casual employee

Organization Chart



**Lincoln County
Special Revenue Funds
2013 Proposed Budget Summary**

0024 Social Services - Mike Nelson

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 392,846	\$ 300,000	\$ 300,000	\$ 314,007	4.67%
Intergovernmental Revenue	1,897,920	1,706,901	252,278	1,474,745	-13.60%
Public Charges for Service	(175)	-	90	-	-
Intergovernmental Charges	4,000	-	-	4,000	-
Miscellaneous revenue	156	-	39	-	-
Total Revenues	2,294,747	2,006,901	552,407	1,792,752	-10.67%
Fund Balance Applied					
Fund Balance Applied	-	-	-	-	-
Transfer from Other Funds	43,652	-	-	-	-
Total Revenues & Fund Bal Applied	\$ 2,338,399	\$ 2,006,901	\$ 552,407	\$ 1,792,752	-10.67%
Expenditures					
Payroll	\$ 1,247,502	\$ 828,799	\$ 423,946	\$ 630,580	-23.92%
Health and Human Services	1,118,208	1,178,102	303,034	1,130,372	-4.05%
Capital Outlay	12,918	-	-	7,000	-
Total Expenditures	\$ 2,378,628	\$ 2,006,901	\$ 726,980	\$ 1,767,952	-11.91%
Other Financing Uses					
Transfer to General Fund	243,589	-	84,666	24,800	-
Total Expenditures & Other Fin Uses	\$ 2,622,217	\$ 2,006,901	\$ 811,645	\$ 1,792,752	-10.67%

**Lincoln County
Debt Service Funds
2013 Proposed Budget Summary**

0030 Debt Service - Dan Leydet

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 836,431	\$ 837,942	\$ 837,942	\$ 876,201	4.57%
Intergovernmental revenue	17,533	17,000	8,010	17,000	0.00%
Intergovernmental chrgs for serv	125,721	207,484	93,894	208,000	0.25%
Miscellaneous Revenues	-	-	-	-	-
Total Revenues	979,685	1,062,426	939,846	1,101,201	3.65%
Fund Balance Applied	-	25,589	-	15,817	-38.19%
Other Financing Sources	66,909	-	-	-	-
Proceeds from Long-Term Debt	-	-	-	-	-
Total Rev/Transfers/Fund Bal App	\$ 1,046,594	\$ 1,088,015	\$ 939,846	\$ 1,117,018	2.67%
Expenditures					
Debt service	\$ 1,064,036	\$ 1,088,015	\$ 664,838	\$ 1,117,018	2.67%
Total Expenditures	\$ 1,064,036	\$ 1,088,015	\$ 664,838	\$ 1,117,018	2.67%

LINCOLN COUNTY
DEBT SCHEDULE
FOR THE YEAR 2013

ISSUE	BALANCE 1/1/13	PAYMENTS	ADDITIONS	DEFEASED	BALANCE 12/31/13	2014	2015	2016	2017	2018	2019	2020	TOTAL
FUNDED THROUGH REIMBURSEMENTS													
TAXABLE G.O. REFUNDING BONDS 3/15/04													
30024758.531081	P	1,450,000.00	150,000.00		1,300,000.00	160,000.00	165,000.00	175,000.00	185,000.00	195,000.00	420,000.00		1,300,000.00
30024758.531080	I	357,870.00	73,817.00		284,053.00	66,568.00	58,795.00	50,678.00	41,892.00	32,421.00	33,679.00		284,053.00
G.O. BONDS DATED 8/27/10													
30027658.531081	P	1,655,000.00	75,000.00		1,580,000.00	300,000.00	380,000.00	425,000.00	475,000.00	520,000.00	370,000.00		1,580,000.00
30027658.531080	I	104,157.00	31,850.00		72,307.00	29,037.00	22,998.00	14,938.00	5,344.00				72,307.00
TAXABLE G.O. PROMISSORY NOTES (ECONOMIC DEVELOPMENT BONDS) DATED 8/27/10													
30027758.531081	P	890,000.00			890,000.00	35,800.00	35,800.00	35,800.00	35,800.00	25,200.00	15,400.00		890,000.00
30027758.531080	I	218,600.00	35,600.00		183,000.00	35,800.00	35,800.00	35,800.00	35,600.00	25,200.00	15,400.00		183,000.00
G. O. BONDS DATED 11/15/08													
30015858.531081	P	9,195,000.00	350,000.00		8,845,000.00	55,000.00	0.00	0.00	0.00	0.00	3,640,000.00	5,150,000.00	8,845,000.00
30015858.531080	I	4,573,195.00	400,751.00		4,172,444.00	392,851.00	391,551.00	391,551.00	391,551.00	391,551.00	1,591,438.00	822,151.00	4,172,444.00
TOTAL REIMBURSEMENT PRINC													
		13,190,000.00	575,000.00	0.00	12,615,000.00	515,000.00	545,000.00	600,000.00	650,000.00	715,000.00	4,430,000.00	5,150,000.00	12,615,000.00
TOTAL REIMBURSEMENT INT													
		5,253,822.00	542,018.00	0.00	4,711,804.00	523,876.00	508,934.00	492,767.00	474,387.00	449,172.00	1,640,517.00	822,151.00	4,711,804.00
TOTAL REIMBURSEMENT													
		18,443,822.00	1,117,018.00	0.00	17,326,804.00	1,038,876.00	1,053,934.00	1,092,767.00	1,134,387.00	1,164,172.00	6,070,517.00	5,772,151.00	17,326,804.00
FUNDED THROUGH PINECREST													
ADVANCED REFUNDING 7/15/05													
51000000.223000	P	1,340,000.00	435,000.00		905,000.00	460,000.00	445,000.00	0.00	0.00	0.00	0.00		905,000.00
61000000.224000	I	117,471.00	63,701.00		53,770.00	35,970.00	17,800.00						53,770.00
PINE CREST PRINCIPAL													
		1,340,000.00	435,000.00	0.00	905,000.00	460,000.00	445,000.00	0.00	0.00	0.00	0.00	0.00	905,000.00
PINE CREST INTEREST													
		117,471.00	63,701.00	0.00	53,770.00	35,970.00	17,800.00	0.00	0.00	0.00	0.00	0.00	53,770.00
TOTAL COUNTY PRINCIPAL													
		14,530,000.00	1,010,000.00	0.00	13,520,000.00	975,000.00	980,000.00	600,000.00	650,000.00	715,000.00	4,430,000.00	5,150,000.00	13,520,000.00
TOTAL COUNTY INTEREST													
		5,371,293.00	605,719.00	0.00	4,765,574.00	559,846.00	528,734.00	492,767.00	474,387.00	449,172.00	1,640,517.00	822,151.00	4,765,574.00
CAPITAL LEASES													
PITNEY BOWES POSTAGE MACHINE													
10000051.531081	P	661.18	661.18		0.00								0.00
10000051.531080	I	31.82	31.82		0.00								0.00
QUAD AXLE TRUCKS													
70000000.223000	P	157,000.00	33,500.00		123,500.00	35,164.00	36,912.00	51,424.00					123,500.00
70324053.531080	I	20,867.00	7,803.00		13,064.00	6,138.00	4,390.00	2,566.00					13,064.00
TOTAL LEASE PAYMENT													
		178,867.00	41,303.00	0.00	136,564.00	41,302.00	41,302.00	53,990.00					136,564.00

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, 2012, this is computed as follows:

Equalized valuation (2012) as certified by Wisconsin Department of Revenue	\$	2,356,680,800
Legal Debt Percentage Allowed		5%
Legal Debt Limit	\$	117,834,040
General Obligation Debt Outstanding		14,530,000
Unused Margin of Indebtedness	\$	103,304,040
Percent of Legal Debt Incurred		12.3%
Percent of Legal Debt Available		87.7%
2013 Debt Levy	\$	876,201
2013 Debt Levy Rate	\$	0.000375199
2013 Debt Levy Mill Rate	\$	0.375199

**Lincoln County
Trust Fund
2013 Proposed Budget Summary**

0050 Dog License Fund - Dan Leydet

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	23,667	26,500	21,896	25,000	-5.66%
Total Revenues	23,667	26,500	21,896	25,000	-5.66%
Fund Balance Applied					
Total Revenues & Fund Bal Applied	\$ 23,667	\$ 26,500	\$ 21,896	\$ 25,000	-5.66%
Expenditures					
Health and Human Services	\$ 23,667	\$ 26,500	\$ 260	\$ 25,000	-5.66%
Total Expenditures	\$ 23,667	\$ 26,500	\$ 260	\$ 25,000	-5.66%

Solid Waste

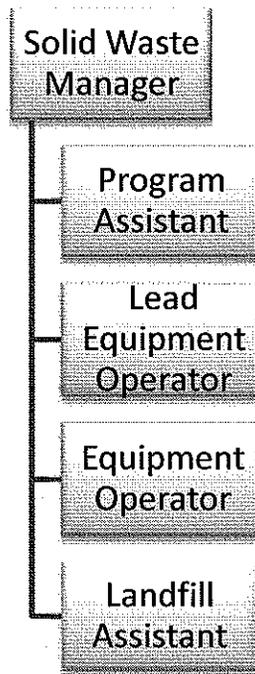
Mission Statement

The mission of the Solid Waste Department is to provide Lincoln County residents, businesses and institutions with an economically viable alternative for municipal solid waste (MSW) disposal by operating an MSW landfill facility that conforms to Wisconsin Administrative Code NR 500 series regulations and the United States Environmental Protection Agency (EPA) as assured through licensure by the Wisconsin Department of Natural Resources (DNR). In addition the Solid Waste Department supports the concepts of integrated resource management through education and by providing other services such as: a recycling drop off facility, disposal options for construction and demolition waste, a clean wood/brush disposal area and treatment capabilities of fuel contaminated soil.

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	0.4		0.4	1
Totals	0.4	4	4.4	5

Organization Chart



**Lincoln County
Proprietary Funds
2013 Proposed Budget Summary**

0060 Solid Waste - Dan Miller

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	-	-	-	-	-
Public charges for services	1,621,157	1,499,620	673,640	1,567,406	4.52%
Intergovernmental chrgs for services	214,809	192,913	82,630	168,350	-12.73%
Miscellaneous	1,346,312	65,500	12,768	66,000	0.76%
Total Revenues	3,182,278	1,758,033	769,039	1,801,756	2.49%
Transfer from Debt Service Funds	-	-	-	-	-
Fund Balance Applied	-	550,010	-	458,488	-16.64%
Total Rev/Transfers/Fund Bal App	\$ 3,182,278	\$ 2,308,043	\$ 769,039	\$ 2,260,244	-2.07%
Expenditures					
Payroll	\$ 328,203	\$ 306,217	\$ 140,833	\$ 302,206	-1.31%
Public Works	1,723,169	1,801,826	486,691	1,758,038	-2.43%
Total Expenditures	2,051,372	2,108,043	627,524	2,060,244	-2.27%
Other Financing Uses	200,000	200,000	-	200,000	-
Total Expenditures & Other Fin Uses	\$ 2,251,372	\$ 2,308,043	\$ 627,524	\$ 2,260,244	-2.07%

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.

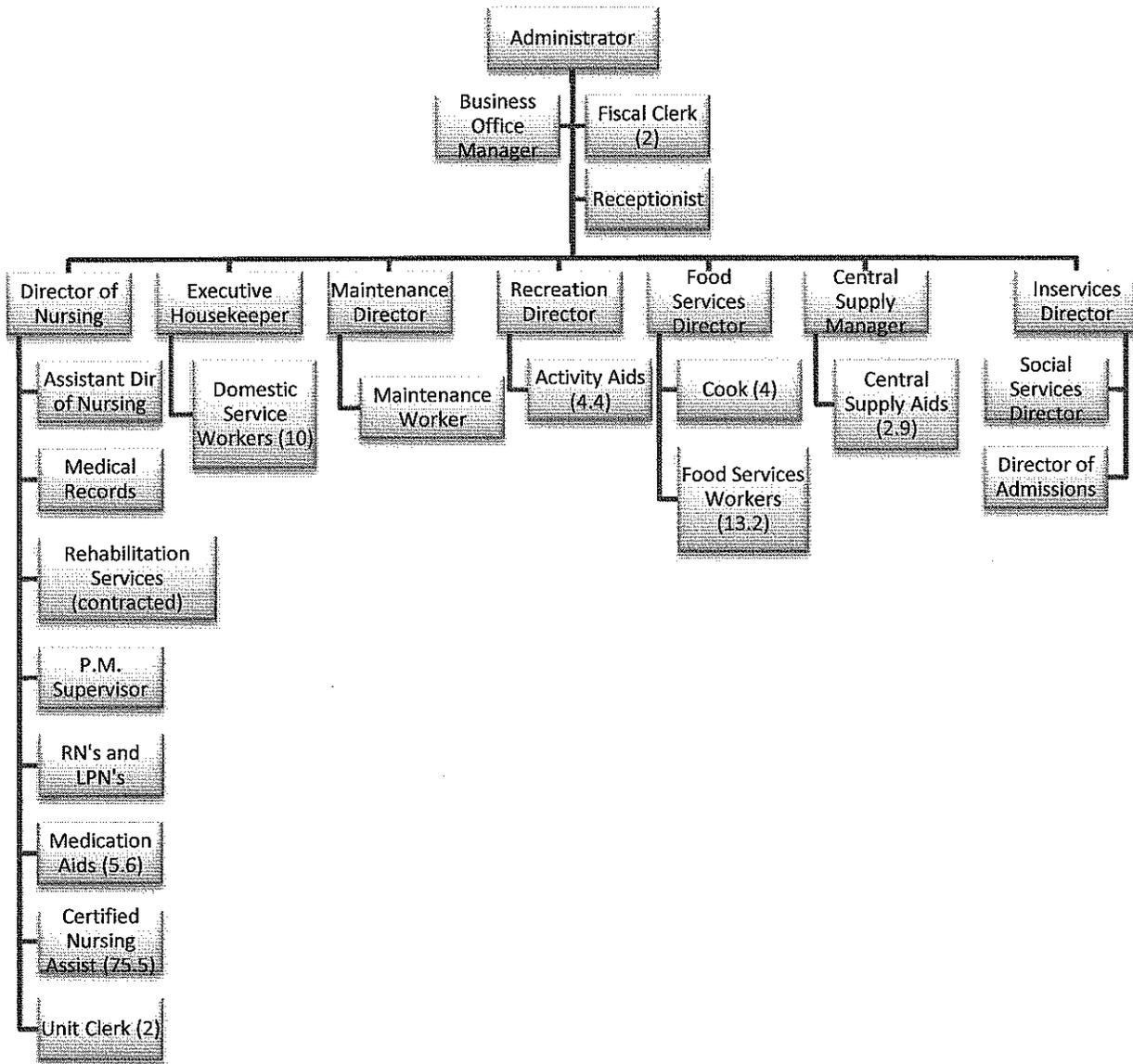
We believe that Pine Crest Nursing Home has the obligation to preserve the integrity of the family unit as much as possible. We understand that family relationships undergo stress and change during prolonged absences. The facility and staff must help to mitigate these circumstances and provide a family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

Postitions	PT	FT	FTE	Total Employed
Administrator		1	1	1
Director of Nursing		1	1	1
Inservice Director		1	1	1
Social Services Director		1	1	1
Recreation Director		1	1	1
Maintenance Director		1	1	1
Executive Housekeeper		1	1	1
Business Office Manager		1	1	1
Central Supply Manage		1	1	1
Food Services Director		1	1	1
Assist. Director of Nursing		2	2	2
P.M. Supervisor		1	1	1
Nurses (RN's and LPN's)	13	11	24	24
Medication Aides	7		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	108	160.6	196

Organization Chart



**Lincoln County
Proprietary Funds
2013 Proposed Budget Summary**

0061 Pine Crest - Tim Meehan

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ 359,610	\$ 359,440	\$ 359,440	\$ 459,050	27.71%
Intergovernmental	-	-	-	-	-
Public Charges for Services	11,717,245	10,231,800	3,083,369	10,317,100	0.83%
Miscellaneous	13,044	1,000	209	500	-50.00%
Total Revenues	12,089,899	10,592,240	3,443,018	10,776,650	1.74%
Funds Applied	-	325,000	-	325,000	0.00%
Other Financing Sources	-	-	-	-	-
Total Rev/Other Fin Sources	\$ 12,089,899	\$ 10,917,240	\$ 3,443,018	\$ 11,101,650	1.69%
Expenditures					
Payroll	\$ 8,253,882	\$ 8,469,340	\$ 4,125,348	\$ 8,680,250	2.49%
Health and Human Services	3,917,760	2,447,900	1,566,584	2,421,400	-1.08%
Capital Improvements	-	-	-	-	-
Total Expenditures	12,171,642	10,917,240	5,691,933	11,101,650	1.69%
Non-operating Expenses	66,909	-	-	-	-
Principal Repayment	-	-	-	-	-
Total Expences/Princ Repay	\$ 12,238,551	\$ 10,917,240	\$ 5,691,933	\$ 11,101,650	1.69%

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.

2013 Goals

- Continue to establish our allowable annual cut of timber.
- Continue development and implementation of Department Safety Plan.
- Continue to work on Forest Certification compliance.
- Educate the public and Forest user groups on adopted County Forest Access Plan.
- Continue to prioritize and renovate wildlife openings from established GIS layer.
- Continue to replace culverts on gas tax roads using established GIS inventory based on priority.
- Continue garlic mustard control on the County Forest with available grant funding.
- Continue access/landing improvements on small lakes with awarded grant dollars.
- Improve recreational trails.

Performance Indicators

- Established and sold 1851 acres of timber towards our allowable cut on county forest in 2012.
- Administrated and completed an 80 acre timber sale on Landfill property and a 152 acre timber sale on Highway Department property.
- Conducted renovation work to improve segments of summer ATV trail.
- Performed improvement work to Underdown Campground and renovations to equestrian/ski trails using awarded grant dollars and donations.
- Took part in permanent Light-Utility Vehicle program.
- Completed improvements to Burma Road and Camp 26 Creek hunter walking trail systems using awarded 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.
- Sold two tax delinquent properties.

- Completed lake access/landing improvement on Bruce, Kordick, Ament and Tahoe Lakes.
- Replaced six high priority culverts on gas tax roads.
- Worked towards continued forest certification compliance by narrowing SFI and FSC CARS and OFI's.
- Implemented and updated the Lincoln County Outdoor Recreation Plan.
- Implemented the Lincoln County Comprehensive Land Use Plan.

Employment

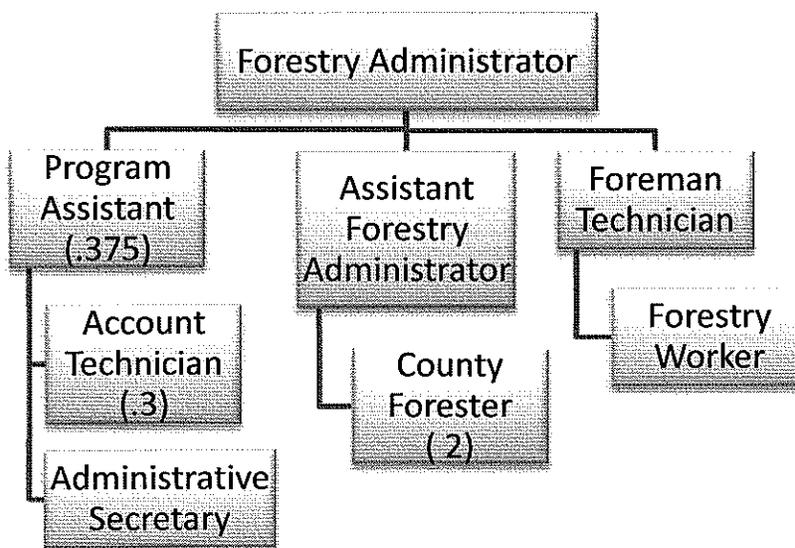
Positions	PT	FT	FTE	Total Employed
Forestry Administrator		1	1	1
Assistant Administrator		1	1	1
Program Assistant*	0.375		0.375	1
Foreman Technician		1	1	1
County Forester		2	2	2
Account Technician**	0.3		0.3	1
Administrative Secretary		1	1	1
Forestry Worker***	0	1	1	1
Totals	0.675	7	7.675	9

*Program Assistant is shared with Register in Probate to make a full time position

**Account Technician is shared with UW Extension, LICD and Zoning to make a full time position

***Forestry Workers are shared with the Highway Department and Landfill

Organization Chart



**Lincoln County
Proprietary Funds
2013 Proposed Budget Summary**

0062 Forestry - Kevin Kleinschmidt

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	236,206	120,496	77,799	120,471	-0.02%
Public charges for services	1,331,541	880,326	593,047	885,494	0.59%
Intergovernmental charges	1,990	1,990	1,990	1,990	0.00%
Miscellaneous	10,589	-	-	-	-
Total Revenues	1,580,326	1,002,812	672,835	1,007,955	0.51%
Transfer from General Fund	-	-	-	-	-
Fund Balance Applied	-	256,703	-	283,001	10.24%
Total Rev, Fund Bal Applied and Transfer	\$1,580,326	\$1,259,515	\$ 672,835	\$1,290,956	2.50%
Expenditures					
Payroll	\$ 518,270	\$ 554,709	\$ 220,858	\$ 530,082	-4.44%
Conservation and development	273,816	623,843	153,298	677,907	8.67%
Capital Outlay	-	10,000	-	10,000	0.00%
Capital Improvement Plan	-	-	-	-	-
Total Expenditures	792,086	1,188,552	374,157	1,217,989	2.48%
Other Financing Uses					
Transfer to Gen Fund	503,282	68,884	670,611	72,967	5.93%
Aids to Towns (10%)	-	2,079	307	-	-100.00%
Non-operating expense					
Debt Service	-	-	-	-	-
Total Expenditures and Other Fin Uses	\$1,295,368	\$1,259,515	\$1,045,075	\$1,290,956	2.50%

Lincoln Industries

Mission Statement

Provide quality, contracted services in the areas of Adult Day Services, Prevocational and Vocational Services to persons with Developmental Disabilities.

Services Provided

Day Services - 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 and access areas of interest in the community.

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.

**Lincoln County
Proprietary Fund
2013 Proposed Budget Summary**

0063 Lincoln Industries - Mike Nelson

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenue	-	-	-	-	-
Public Charges for Service	1,321,674	1,597,058	676,419	1,567,755	-1.83%
Intergovernmental charges	23,930	-	-	-	-
Miscellaneous	2,094	-	-	-	-
Total Revenues	1,347,698	1,597,058	676,419	1,567,755	-1.83%
Fund Balance Applied	-	-	-	100,000	-
Other Financing Sources	249,220	-	-	-	-
Total Revenues & Fund Bal Applied	\$ 1,596,918	\$ 1,597,058	\$ 676,419	\$ 1,667,755	4.43%
Expenditures					
Payroll	\$ 742,490	\$ 929,394	\$ 455,121	\$ 918,255	-1.20%
Health and Human Services	385,440	667,664	236,337	649,500	-2.72%
Capital Outlay	-	-	-	-	-
Total Expenditures	1,127,930	1,597,058	691,458	1,567,755	-1.83%
Other Financing Uses					
Transfer Out	-	-	-	100,000	-
Total Expend & Other Financing Uses	\$ 1,127,930	\$ 1,597,058	\$ 691,458	\$ 1,667,755	4.43%

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.

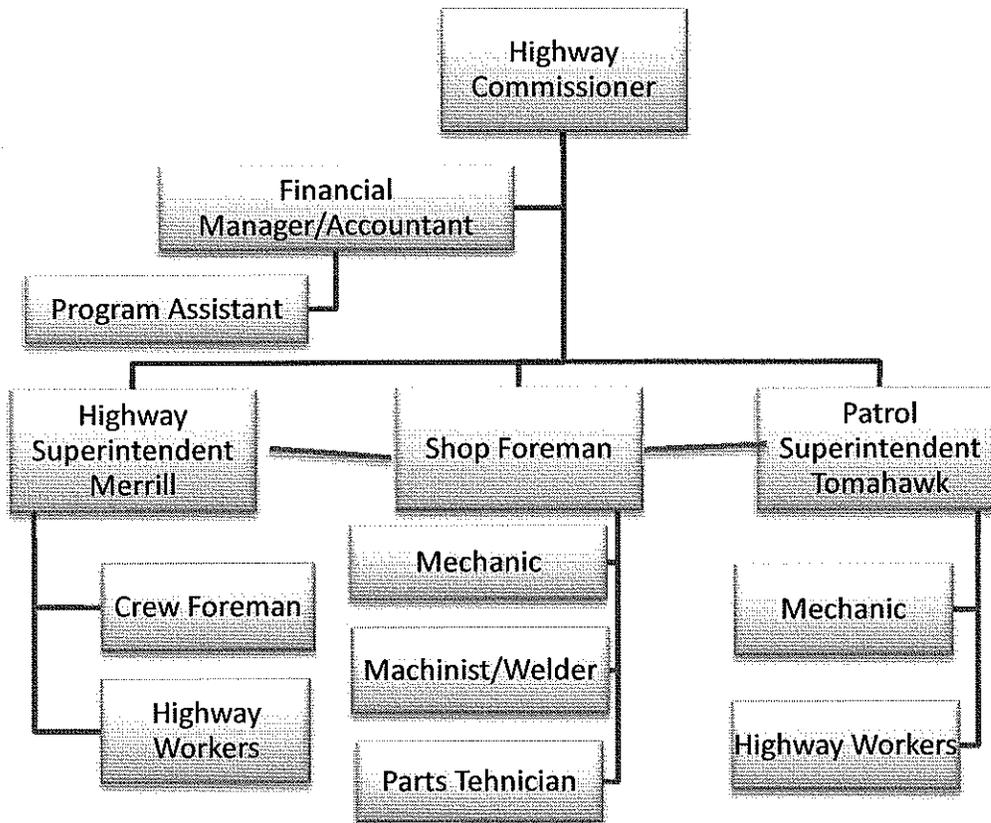
Employment

Positions	PT	FT	FTE	Total Employed
Highway Commissioner		1	1	1
Financial Manager/Accountant*	0.75		0.75	1
Program Assistant		1	1	1
Highway Superintendent		1	1	1
Patrol Superintendent		1	1	1
Crew Foreman		1	1	1
Shop Foreman		1	1	1
Machinist/Welder		1	1	1
Mechanic		3	3	3
Parts Technician		1	1	1
Highway Workers		30	30	30
Totals	0.75	41	41.75	42

*Shared with Finance to make a full time position

**Highway Workers are shared with Forestry Department

Organization Chart



**Lincoln County
Proprietary Fund
2013 Proposed Budget Summary**

0070 Highway - Jerry Jagmin

Account Description	2011 Actual Amount	2012 Modified Budget	2012 6 month Actual	2013 Original Budget	2012/2013 % of Change
Revenues					
Tax Levy	\$ -	\$ -	\$ -	\$ -	-
Intergov't Revenues	58,796	-	-	-	-
Licenses & Permits	1,025	500	600	500	0.00%
Public Charges for Services	3,899	-	116	-	-
Intergov't Charges for Services	6,806,367	6,005,580	2,486,214	6,160,058	2.57%
Miscellaneous	82,243	2,050	8,717	1,050	-48.78%
Total Revenues	6,952,330	6,008,130	2,495,648	6,161,608	2.55%
Transfer from County Roads Fund					
	-	-	-	-	-
Fund Balance Applied					
	-	-	-	-	-
Total Revenues and Transfers	\$ 6,952,330	\$ 6,008,130	\$ 2,495,648	\$ 6,161,608	2.55%
Expenditures					
Payroll	\$ 3,124,036	\$ 3,109,000	\$ 1,423,266	\$ 2,958,803	-4.83%
Public Works	3,412,865	2,899,130	765,813	3,202,805	10.47%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 6,536,901	\$ 6,008,130	\$ 2,189,079	\$ 6,161,608	2.55%
Non-operating Expenses					
	-	-	-	-	-
Total Expenditures & Non-op Exp	\$ 6,536,901	\$ 6,008,130	\$ 2,189,079	\$ 6,161,608	2.55%

Operating Levy Rate Calculation

2012 County Operating Levy*	\$	11,953,517	
Net New Construction	\$	35,066	
2013 allowable tax levy for operations			\$ 11,988,583
Add:			
Library Levy			\$ 599,827
Total 2013 Operating Levy			<u>\$ 12,588,410</u>
2012 Equalized Value (exclusive of TID)	\$	2,335,299,400	

Proposed Tax Levy for 2013 Operations

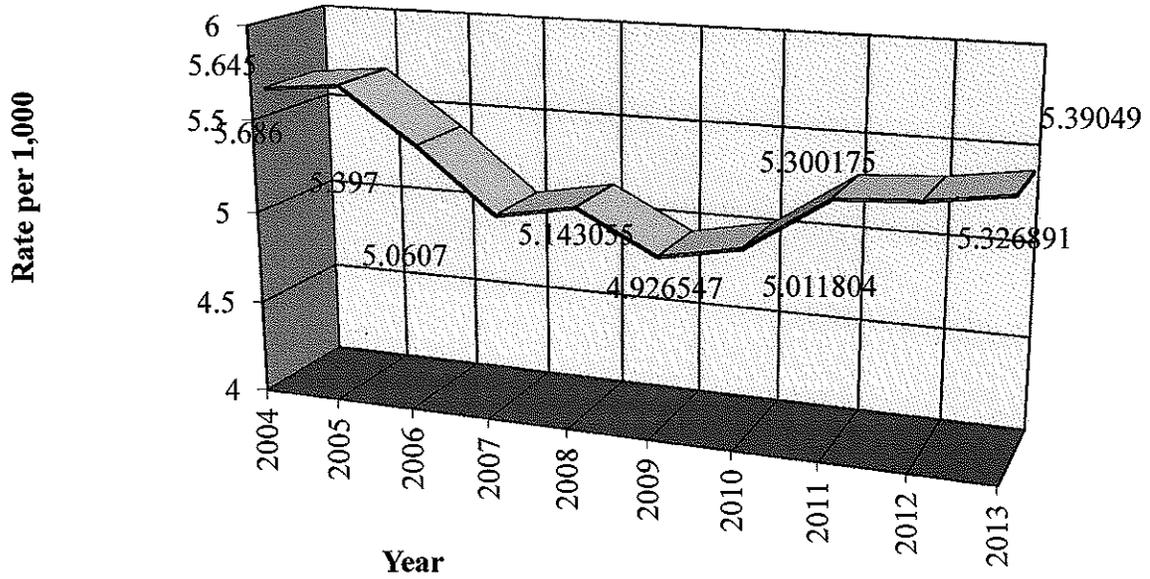
Total Proposed Other Tax Levy	\$	10,780,459	
Add: Special Purpose Levy Libraries	\$	599,827	
Veterans Relief	\$	5,000	
Countywide EMS	\$	651,151	
Health	\$	551,973	
Total Proposed Operating Tax Levy			\$ 12,588,410
Add: Debt Service			\$ 876,201
Total County Tax Levy			<u><u>\$ 13,464,611</u></u>

Operating Levy Rate	0.0046163
Debt Service Rate	0.0003752
Libraries	0.0002569
Veterans Relief	0.0000021
Countywide EMS	0.0002788
Health	0.0002364

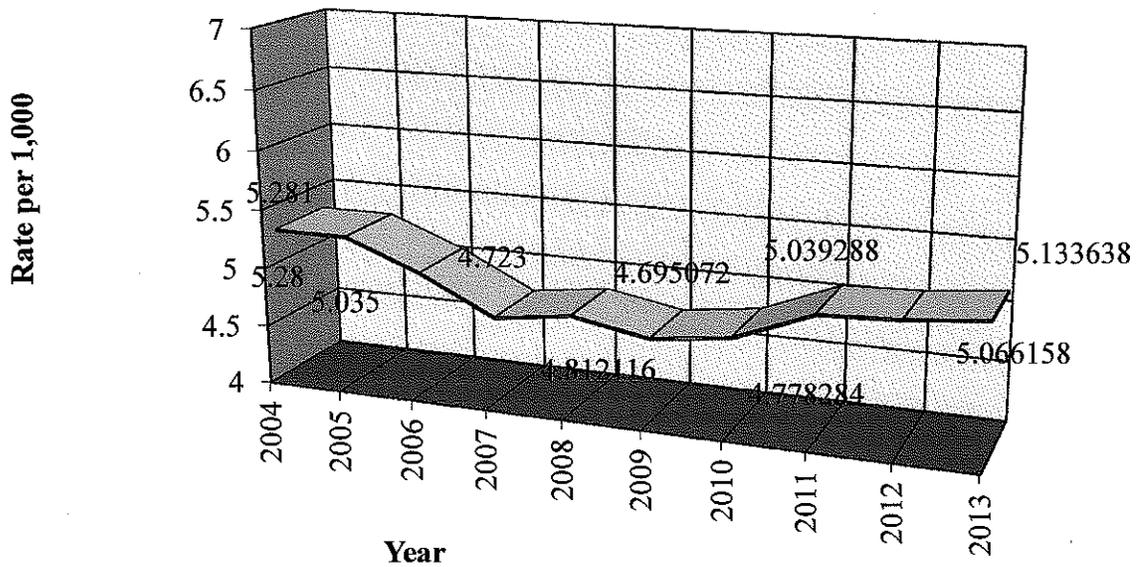
Tax rate per \$1,000 for townships (exclusive of assessment for libraries and debt)	\$	5.133639
Libraries tax rate per \$1,000 value		<u>0.256852</u>
Total operating tax rate per \$1,000 value for townships		5.390491
Debt service tax rate per \$1,000 value		<u>0.375199</u>
Total rate per \$1,000 value for townships	\$	<u><u>5.765689</u></u>

Operating tax rate per \$1,000 value for cities	\$	5.133639
Debt service tax rate per \$1,000 value		<u>0.375199</u>
Total tax rate per \$1,000 value for cities	\$	<u><u>5.508837</u></u>

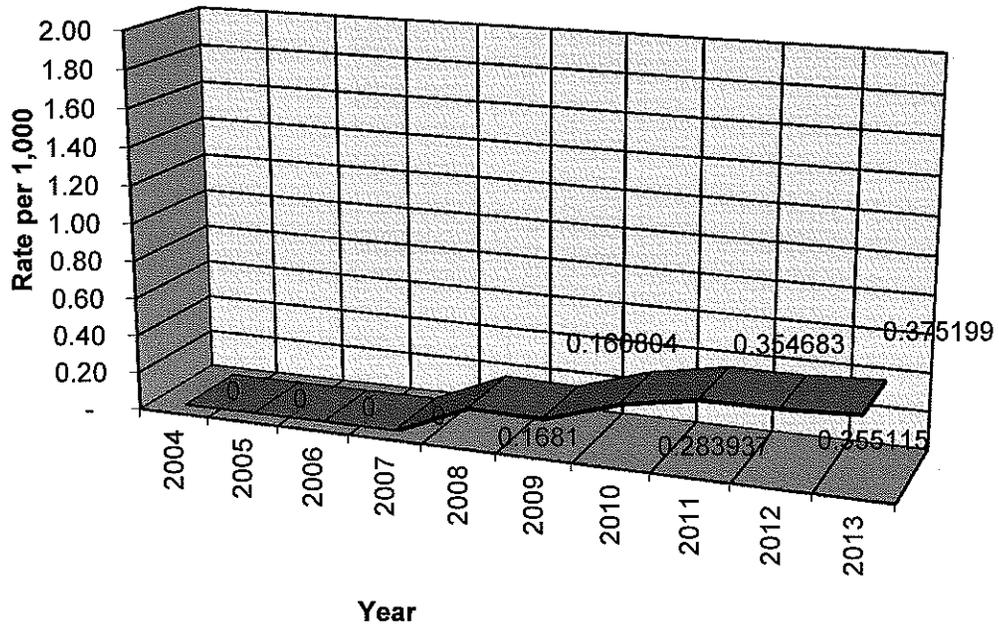
Operational Mill Rate Comparison For Townships 2004-2013



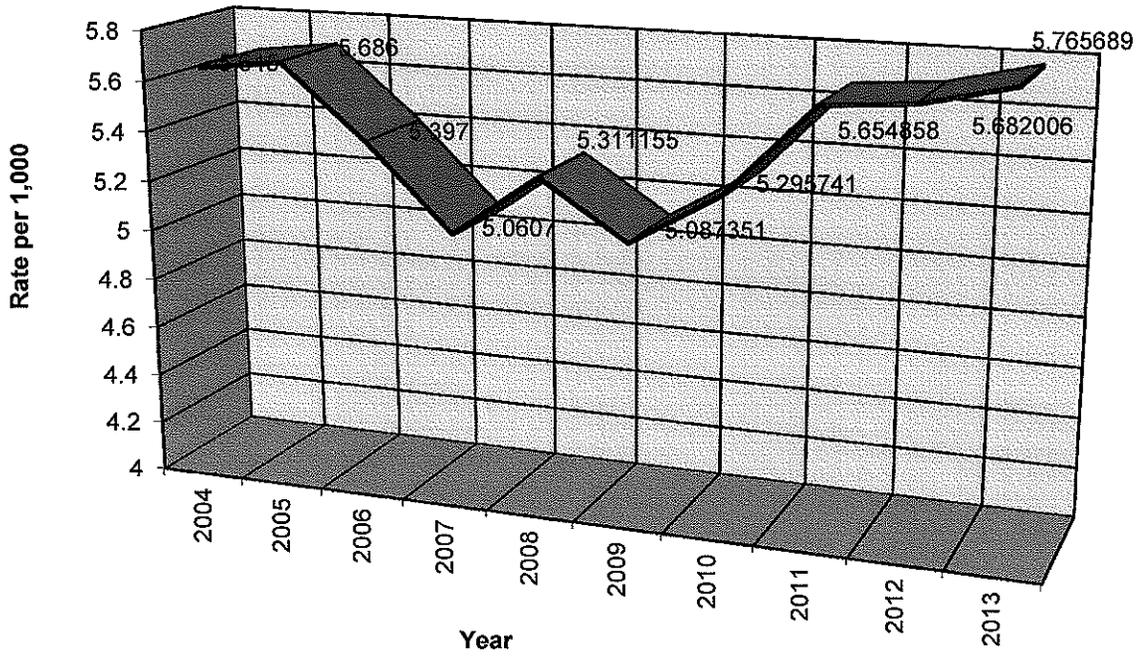
Operational Mill Rate Comparison For Cities 2004-2013



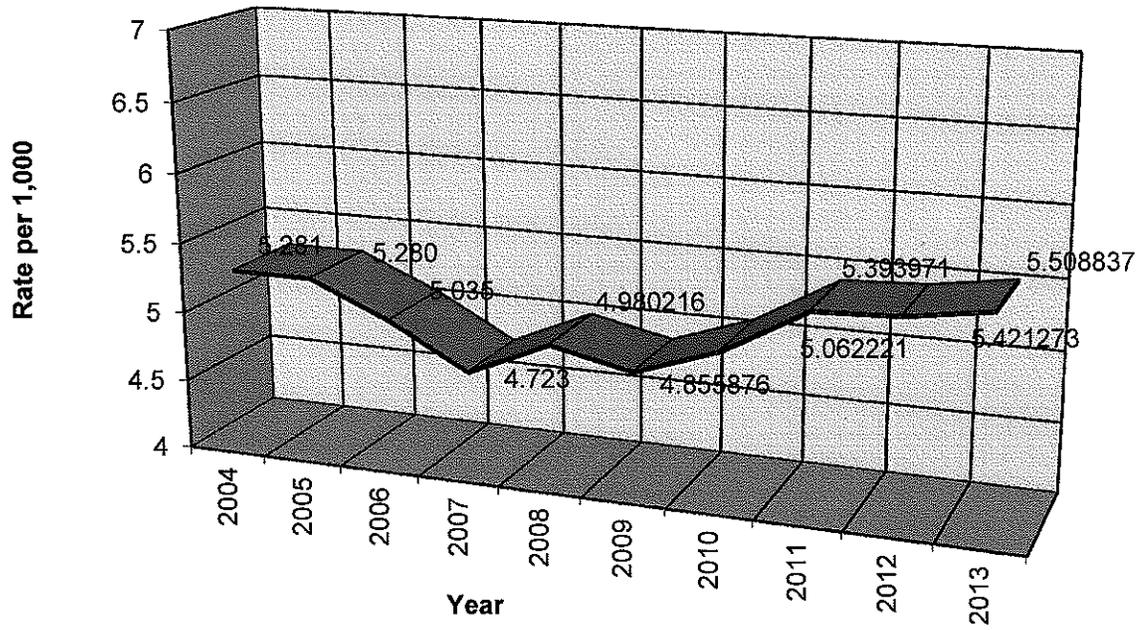
Debt Service Mill Rate for County 2004-2013



Total Mill Rate for Townships 2004-2013



Total Mill Rate for Cities 2004-2013



Lincoln County
Apportionment of County Taxes to Townships and Cities
2012 and 2013 Adopted

Townships	Equalized Value (Exclusive of TID)	% to Total	Health	Veterans Relief	Libraries	Countywide EMS	Debt Service	Other County Taxes	Total County Taxes	2012 Apportionment	% Change
Birch	\$ 39,124,800	0.016753655	\$ 9,247.57	\$ 83.77	\$ 13,418.65	\$ 10,909.16	\$ 14,679.57	\$ 180,612.09	\$ 228,950.81	\$ 228,387.16	0.25%
Bradley	444,741,200	0.190442904	\$ 105,119.34	\$ 952.21	\$ 152,533.13	\$ 124,007.09	\$ 166,866.26	\$ 2,053,061.92	2,602,539.95	2,614,227.79	-0.45%
Corning	67,743,000	0.029008272	\$ 16,011.78	\$ 145.04	\$ 23,233.85	\$ 18,888.77	\$ 25,417.08	\$ 312,722.49	396,419.01	401,299.55	-1.22%
Harding	45,180,000	0.019346556	\$ 10,678.78	\$ 96.73	\$ 15,495.41	\$ 12,597.53	\$ 16,951.47	\$ 208,564.75	264,384.67	259,960.13	1.70%
Harrison	170,523,300	0.073019888	\$ 40,305.01	\$ 365.10	\$ 58,484.47	\$ 47,546.97	\$ 63,980.10	\$ 787,187.91	997,869.56	986,421.12	1.16%
King	162,135,600	0.069428186	\$ 38,322.48	\$ 347.14	\$ 55,607.73	\$ 45,208.23	\$ 60,833.05	\$ 748,467.71	948,786.34	956,594.31	-0.82%
Merrill	190,906,200	0.081748062	\$ 45,122.72	\$ 408.74	\$ 65,475.20	\$ 53,230.33	\$ 71,627.73	\$ 881,281.63	1,117,146.35	1,111,857.52	0.48%
Pine River	128,902,300	0.055197334	\$ 30,467.44	\$ 275.99	\$ 44,209.69	\$ 35,941.80	\$ 48,363.96	\$ 595,052.59	754,311.47	764,321.20	-1.31%
Rock Falls	84,330,700	0.036111301	\$ 19,932.46	\$ 180.56	\$ 28,922.95	\$ 23,513.91	\$ 31,640.76	\$ 389,296.40	493,487.04	480,296.57	2.75%
Russell	44,497,900	0.019054473	\$ 10,517.55	\$ 95.27	\$ 15,261.47	\$ 12,407.34	\$ 16,695.55	\$ 205,415.97	260,393.15	259,948.02	0.17%
Schley	64,380,100	0.027568242	\$ 15,216.93	\$ 137.84	\$ 22,080.48	\$ 17,951.09	\$ 24,155.32	\$ 297,198.31	376,739.97	374,918.91	0.49%
Scott	99,833,000	0.042749551	\$ 23,596.60	\$ 213.75	\$ 34,239.78	\$ 27,836.41	\$ 37,457.20	\$ 460,859.78	584,203.52	558,319.88	4.64%
Skawanaw	51,853,700	0.022204305	\$ 12,256.18	\$ 111.02	\$ 17,784.29	\$ 14,458.36	\$ 19,455.43	\$ 239,372.60	303,437.88	304,401.23	-0.32%
Somo	20,087,500	0.008601681	\$ 4,747.90	\$ 43.01	\$ 6,889.42	\$ 5,600.99	\$ 7,536.80	\$ 92,730.07	117,548.19	112,128.71	4.83%
Tomahawk	68,252,800	0.029226574	\$ 16,132.28	\$ 146.13	\$ 23,408.70	\$ 19,030.91	\$ 25,608.36	\$ 315,075.88	399,402.26	412,525.91	-3.18%
Wilson	66,424,900	0.028443847	\$ 15,700.23	\$ 142.22	\$ 22,781.78	\$ 18,521.24	\$ 24,922.53	\$ 306,637.72	388,705.72	381,463.46	1.90%
Total Towns	\$ 1,748,917,000	0.748904830	\$ 413,375.25	\$ 3,744.52	\$ 599,827.00	\$ 487,650.13	\$ 656,191.17	\$ 8,073,537.82	\$ 10,234,325.89	\$ 10,207,071.47	0.27%
Cities											
Merrill	\$ 385,099,400	0.164903652	\$ 91,022.36	\$ 824.52	\$ -	\$ 107,377.18	\$ 144,488.74	\$ 1,777,737.06	2,121,449.86	2,074,855.25	2.25%
Tomahawk	201,283,000	0.086191518	\$ 47,575.39	\$ 430.96	\$ -	\$ 56,123.69	\$ 75,521.09	\$ 929,184.12	1,108,835.25	1,124,769.28	-1.42%
Total Cities	\$ 586,382,400	0.251095170	\$ 138,597.75	\$ 1,255.48	\$ -	\$ 163,500.87	\$ 220,009.83	\$ 2,706,921.18	\$ 3,230,285.11	\$ 3,199,624.53	0.96%
Grand Total	\$ 2,335,299,400	1.000000000	\$ 551,973.00	\$ 5,000.00	\$ 599,827.00	\$ 651,151.00	\$ 876,201.00	\$ 10,780,459.00	\$ 13,464,611.00	\$ 13,406,696.00	0.43%

2013 Budget Highlights

In March 2011, the Lincoln County Board of Supervisors set a budget target of a zero dollar operating tax levy increase. In the months following, the department heads, oversight committees, and Finance and Insurance Committee worked to reach that goal. In October the Finance and Insurance Committee agreed to raise the tax levy equal to net new construction (\$35,066) as allowed by State law. This was reported to County Board in October as well. The tax levy increase of .043% reflects the increase in net new construction.

Equalized valuation (exclusive of TID) for Lincoln County decreased from \$2,359,638,300 to \$2,335,299,400 which is a decrease of 1.03%.

Other comparative data for 2009 through 2013 are as follows:

Proposed Budget	2013 Budget	2012 Budget	2011 Budget	2010 budget	2009 budget
Total County Budget	\$ 48,491,815	\$ 47,430,300	\$ 54,802,999	\$ 51,836,368	\$ 61,891,261
Percent increase (decrease)	2.24%	(13.45%)	5.72%	(16.25%)	28.27%
Operating Tax Levy	\$ 12,588,410	\$ 12,568,754	\$ 12,499,146	\$ 12,101,639	\$ 11,753,988
Percent increase (decrease)	0.16%	0.56%	3.28%	2.96%	1.92%
Levy for Debt Payments	\$ 876,201	\$ 837,942	\$ 836,431	\$ 685,601	\$ 383,653
Percent increase (decrease)	4.57%	0.18%	22.00%	78.70%	0.00%
Total Tax Levy	\$ 13,464,611	\$ 13,406,696	\$ 13,335,577	\$ 12,787,240	\$ 12,137,641
Percent Increase (decrease)	0.43%	0.53%	4.29%	5.35%	1.85%
Equalized valuation (TID out)	\$ 2,335,299,400	\$ 2,359,638,300	\$ 2,358,251,600	\$ 2,414,627,300	\$ 2,385,847,000
Percent increase (decrease)	(1.03%)	0.06%	(2.33%)	1.21%	4.54%
Shared Revenue	\$ 967,017	\$ 958,513	\$ 1,270,839	\$ 1,274,817	\$ 1,322,417
Percent increase (decrease)	0.89%	(24.58%)	(0.31%)	(3.60%)	0.00%

2013 Budget
Capital Improvement Projects (CIP)

Department	Project	2013
Expenditures		
Emerg Medical	Ambulance	128,618
Info Technology	SAN Storage	144,500
Info Technology	Data Backup and Offsite Storage	64,655
Forestry	Platform Truck and Platform	95,000
Landfill	Landfill Expansion	1,050,000
Debt Service	Building Project	825,821
County Board	Family Care	707,810
County Roads	CTH J Pulverize and Overlay STH 51 to Schooly Rd. (3.5 mi.)	350,000
County Roads	CTH FF Mill and Overlay STH 107 to Corning Rd. (1.8 miles)	224,761
County Roads	CTH R Pulverize and Overlay CTH K to Spring Lk Rd 4.5 mi	600,000
Highway	Annual Payment to General Fund for Highway Building Project	56,195
Highway Equipment	Tandem Axle Truck	200,000
Highway Equipment	Tandem Axle Truck	200,000
Highway Equipment	Shoulder Machine	175,000
	Total CIP Expenditures	4,822,360

Funding Sources		2013
	Designated for CIP	
Emerg Medical	Ambulance	128,618
Info Technology	San Storage	129,500
Info Technology	Data Backups and Off Site Storage	64,655
County Roads	CTH R Pulverize and Overlay CTH K to Spring Lk Rd 4.5 mi	250,000
County Board	Family Care	707,810
	Total Designated for CIP	1,280,583
	Tax Levy	
Info Technology	San Storage	15,000
County Roads	CTH FF Mill and Overlay STH 107 to Corning Rd. (1.8 miles)	224,761
County Roads	CTH R Pulverize and Overlay CTH K to Spring Lk Rd 4.5 mi	230,000
County Roads	CTH J Pulverize and Overlay STH 51 to Schooly Rd. (3.5 mi.)	350,000
Debt Service	Building Project	825,821
	Total tax Levy	1,645,582
	State Aid (Grant)	
County Roads	CTH R Pulverize and Overlay CTH K to Spring Lk Rd 4.5 mi	120,000
	Total State Aid	120,000
	Designated Department Funds	
Highway Equipment	Highway Equipment	575,000
Highway	Annual Payment to General Fund for Highway Building Project	56,195
Forestry	Platform Truck and Platform	95,000
Landfill	Landfill Expansion	1,050,000
	Total Designated Department Funds	1,776,195
	Total Funding Sources	4,822,360

Lincoln County 2013 Budget
 Carryovers and Fund Balance Applied
 General Fund

Fund Number	Dept Number	Department	Department Carryover	Gen Fund Applied	Description
10	00	Non-departmental		250,000.00	Highway Road Work (CIP)
				128,618.00	Ambulance (CIP)
				500,000.00	Transfer to Health Ins. Fund
10	10	County Board		707,810.00	Family Care (CIP)
10	25	Information Technology		194,155.00	IT Projects (CIP)
10	26	Maintenance		20,000.00	Roof Outlay
10	27	Veterans Services	2,000.00		Fuel Assistance
10	44	UW Extension	1,099.00		Farm safety grant
			1,000.00		Parenting First
			1,000.00		Pest Application
			1,500.00		After the Bell
			328.00		WEN Grant
			1,000.00		Teen Court
			900.00		LLC Program
			150.00		Life Skills
			100.00		Medicine Disposal
			400.00		Strong Women
			400.00		Strengthen Families
		Subtotals	\$ 9,877.00	\$ 1,800,583.00	
		Total funds applied in general fund		\$ 1,810,460.00	