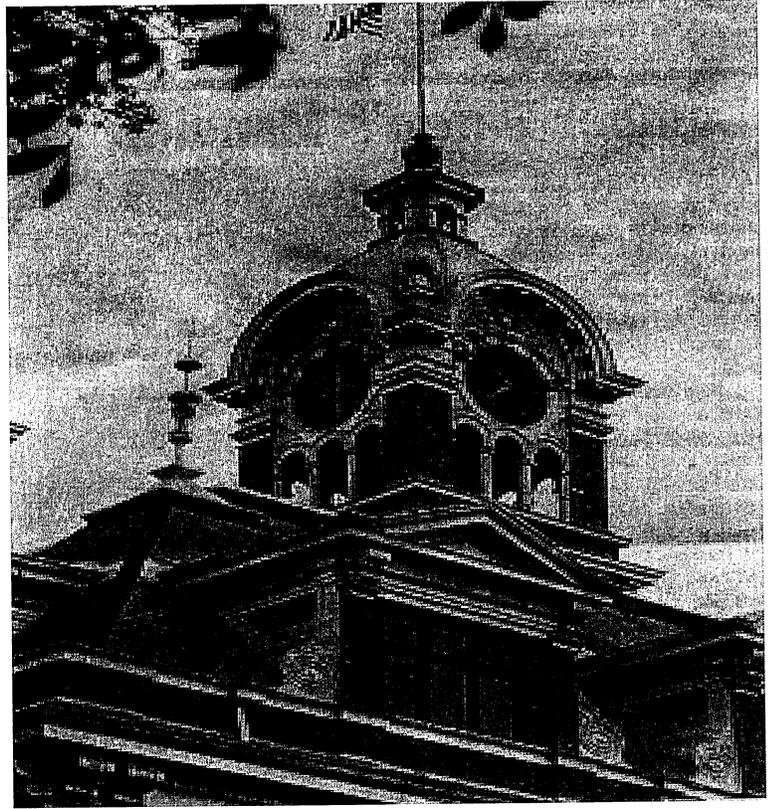


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COUNTY

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Report

LINCOLN COUNTY
2018 Proposed Budget
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Motion by:				
Second by:				
Dist.	Supervisor	Y	N	Abs
19	Allen			
10	Baughan			
1	Bialecki			
11	Breitenmoser			
13	Crosby			
12	Gilk			
14	Hafeman			
8	Heller			
17	Koth			
15	Lee			
16	Loka			
3	Mueller			
4				
21	Pike			
22	Reichelt			
7	Rusch			
5	Saal			
20	Vander Sanden			
18	Voermans			
2	Weaver			
6	Woller			
9	Zeitz			
Totals				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

Title: Approving the 2018 Budget and Providing for Tax Levy

WHEREAS, the Lincoln County Finance and Insurance Committee, after careful review, does hereby present the 2018 budget recommended for adoption;

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the 2018 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		634,646.00
EMS Service		984,115.00
Debt Service		839,050.00
Special Charges Upon the County		135.00
Other County Taxes		<u>11,175,238.00</u>
TOTAL COUNTY TAXES		<u>\$14,190,157.00</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 14th day of November, 2017.

Introduced by: Finance and Insurance Committee

Committee Action: Passed () on November 3, 2017

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:

 Christopher J. Marlowe,
 County Clerk

LINCOLN COUNTY, WISCONSIN
2018 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 2018 will be held in the County Board Room #257 of the Lincoln County Service Center, Merrill, WI. The hearing is set for Tuesday, November 14, 2017 at 9:00 a.m., for the benefit of the Lincoln County taxpayers. The following is a summary of the proposed 2018 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	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Budget Amount	2017/2018 % of Change
Revenues					
Tax Levy	\$ 8,324,899	\$ 8,245,925	\$ 8,245,295	\$ 8,549,916	3.69%
Other Taxes	2,440,797	2,544,232	1,244,700	2,648,000	4.08%
Intergovernmental	2,249,801	2,042,850	342,134	2,030,613	-0.60%
Licenses and permits	132,274	116,600	78,676	126,800	8.75%
Fines, Forfeits and penalties	107,468	99,532	48,850	100,072	0.54%
Intergovernmental Charges for Services	110,186	150,280	43,270	90,215	-39.97%
Public charges for services	1,993,971	1,738,871	903,588	1,905,481	9.58%
Miscellaneous	535,831	291,425	176,575	323,325	10.95%
Undesignated Funds Applied	-	-	-	-	0.00%
Total Revenues	\$ 15,895,227	\$ 15,229,715	\$ 11,083,087	\$ 15,774,422	3.58%
Fund Balance Applied	1,123,031	3,421,284	-	1,630,521	-52.34%
Other Financing Sources	59,018	375,520	-	375,520	0.00%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 17,077,276	\$ 19,026,519	\$ 11,083,087	\$ 17,780,463	-6.55%
Expenditures					
General Government	\$ 5,019,971	\$ 5,345,821	\$ 2,989,322	\$ 5,250,403	-1.78%
Public Safety	7,369,671	7,338,857	3,513,313	7,471,717	1.81%
Public Works	-	-	-	-	-
Health and Human Services	2,259,199	1,563,486	933,694	1,514,065	-3.16%
Culture and recreation	882,518	901,012	442,614	876,717	-2.70%
Conservation and development	853,214	809,332	282,085	757,567	-6.40%
Capital Outlay	304,320	825,078	589,028	151,000	-81.70%
Capital Improvement Plan	77,333	1,018,622	352,790	1,300,000	0.00%
Contingency Fund	-	373,162	-	458,994	23.00%
Total Expenditures	\$ 16,766,226	\$ 18,175,370	\$ 9,102,844	\$ 17,780,463	-2.17%
Other Financing Uses	721,707	851,149	851,149	-	-100.00%
Total Expenditures & Other Financing Uses	\$ 17,487,933	\$ 19,026,519	\$ 9,953,993	\$ 17,780,463	-6.55%

SUPPLEMENTAL DATA			
Total Taxes Levied	Proposed 2018	% Increase	
Actual 2017	\$ 14,008,889	14,190,022	1.29%
Equalized Valuation			
2017	2018	Increase	
\$ 2,272,752,400	\$ 2,336,187,300	2.79%	
Tax Rate for Townships (Per 1,000 Value)			
Actual 2017	Proposed 2018	Decrease	
6.163954	6.074009	-1.46%	

	General Fund		Special Revenue		Debt Service		Enterprise		Internal Service		Total
ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED											
Estimated Fund Balance/Net Assets - 1/1/2018	\$ 10,529,078	\$ 168,781	\$ 8,847	\$ 14,690,279	\$ 6,377,650	\$ 31,774,635					
2018 Budgeted Revenues & Other Financing Sources	\$ 7,600,026	\$ 4,982,896	\$ 14,900	\$ 16,654,972	\$ 6,508,296	\$ 35,761,090					
2018 Tax Levy	\$ 8,549,916	\$ 4,244,114	\$ 839,050	\$ 556,942	\$ -	\$ 14,190,022					
2018 Budgeted Expenditures and other uses	\$(17,780,463)	\$(9,227,010)	\$(853,950)	\$(18,061,974)	\$(6,508,296)	\$(52,431,693)					
Excess Revenues/(Expenditures) & Other Financing Uses	\$ (1,630,521)	\$ -	\$ -	\$(850,060)	\$ -	\$(2,480,581)					
Estimated Fund Balance/Net Assets-12/31/2018	\$ 8,898,557	\$ 168,781	\$ 8,847	\$ 13,840,219	\$ 6,377,650	\$ 29,294,054					

**Lincoln County
Consolidated County Tax Levy
2017-2018
Comparison**

Department	2013 Proposed Levy	2014 Proposed Levy	2015 Proposed Levy	2016 Proposed Levy	2017 Proposed Levy	2018 Proposed Levy	% Increase (-)Decrease 2017/2018	\$ Increase (-)Decrease 2017/2018
General Fund:								
County Board	\$ 1,532,596	\$ 1,534,571	\$ 1,538,783	\$ 1,547,497	\$ 1,598,921	\$ 1,590,139	-0.57%	(8,782)
Administration	208,209	191,498	194,769	194,492	266,925	269,067	1.10%	2,142
Corporation Counsel	174,712	169,888	171,616	177,198	132,970	189,029	31.64%	56,059
Finance Department	402,278	423,163	426,652	387,319	440,513	452,470	3.09%	11,957
County Clerk	164,633	184,448	169,246	189,428	166,292	173,884	4.01%	7,592
Treasurer	129,592	146,818	147,849	150,806	152,860	155,118	1.50%	2,258
Computer Services	720,330	720,284	663,523	675,143	711,577	718,071	0.96%	6,494
Maintenance	682,514	715,310	744,801	736,863	769,147	784,137	2.03%	14,990
Veterans Service	130,051	135,251	138,388	140,561	155,263	154,708	-0.39%	(555)
Clerk of Courts	283,929	314,950	337,980	340,144	319,266	303,177	-4.73%	(16,089)
Circuit Court	169,925	176,074	209,015	198,100	201,416	205,745	2.19%	4,329
Family Court Commissioner	19,286	20,322	18,313	17,527	22,600	22,600	0.00%	-
District Attorney	145,696	176,157	166,918	176,210	176,636	188,361	6.65%	11,725
Victim Witness	33,897	35,039	36,593	31,580	29,591	34,247	14.74%	4,656
Land Services	840,418	853,868	766,765	719,630	741,007	741,232	0.03%	225
Register of Deeds	14,693	14,684	37,868	17,823	17,658	11,512	-34.48%	(6,146)
U.W. Extension	194,060	198,663	198,663	207,618	211,113	204,687	-3.10%	(6,426)
Sheriff	5,596,857	5,756,748	5,753,487	5,807,996	5,810,082	6,153,796	5.92%	343,714
Coroner	41,047	41,047	41,818	41,076	41,053	43,035	4.83%	1,982
Emergency Management	45,194	23,994	23,877	27,135	27,772	30,815	11.21%	3,043
Child Support	50,701	51,730	43,923	43,472	29,719	29,719	0.00%	-
Non-Departmental Expenses	1,455,802	928,897	1,048,781	621,314	1,009,976	583,308	-68.67%	(426,668)
Non-Departmental Revenues	(4,690,944)	(4,291,358)	(4,435,409)	(4,104,432)	(4,756,432)	(4,488,941)	-6.52%	267,491
Total General Fund	8,345,476	8,522,046	8,444,219	8,344,500	8,275,925	8,549,916	3.28%	273,991
County Roads Fund	2,266,753	2,266,753	2,266,753	2,266,753	2,266,753	2,107,576	-7.02%	(159,177)
Jail Assessment Fund	-	-	-	-	-	-	0.00%	-
Emergency Medical	651,151	636,086	662,662	734,037	868,094	984,115	15.81%	116,021
Health Department (Nursing)	551,973	551,973	551,973	505,067	549,481	551,973	0.49%	2,492
Social Services	314,007	287,285	314,007	506,531	522,885	600,450	15.31%	77,565
Debt Service Funds	876,201	796,288	814,639	852,238	892,995	839,050	-6.33%	(53,945)
Solid Waste	0	0	0	0	0	0	0.00%	-
Pine Crest Nursing Home	459,050	410,600	568,600	546,800	632,756	556,942	-13.87%	(75,814)
Dog License Fund	0	0	0	0	0	0	0.00%	-
Forestry	0	0	0	0	0	0	0.00%	-
Total	13,464,611	13,471,031	13,622,853	13,755,926	14,008,889	14,190,022	1.32%	181,133

**Lincoln County
2018 Proposed Budget Summary
All Funds**

Grand Total

Account Description	2015 Budget Amount	2016 Budget Amount	2017 Budget Amount	2018 Budget Amount
Revenues				
Tax Levy	\$ 13,622,853	\$ 13,755,926	\$ 14,008,889	\$ 14,190,022
Other Taxes	2,253,500	2,377,232	2,544,232	3,184,302
Intergovernmental Revenue	5,019,721	5,173,181	5,527,829	5,188,939
Licenses and permits	154,138	155,312	157,600	167,800
Fines, Forfeits and penalties	175,055	144,896	142,641	137,072
Public charges for services	19,069,888	18,703,831	18,812,184	19,328,181
Intergovernmental Charges for Services	6,585,033	6,351,973	6,995,365	6,958,301
Miscellaneous	395,728	434,141	477,775	420,975
Total Revenues	\$ 47,275,916	\$ 47,096,492	\$ 48,666,515	\$ 49,575,592
Fund Balance Applied	1,797,132	1,031,581	2,452,604	2,480,581
Other Financing Sources	804,576	629,167	860,520	375,520
Total Revenues/Fund Bal Appld/Other Src	\$ 49,877,624	\$ 48,757,240	\$ 51,979,639	\$ 52,431,693
Expenditures				
General Government	\$ 5,057,306	\$ 4,986,727	\$ 5,093,004	\$ 5,250,403
Public Safety	9,046,348	9,073,575	9,167,212	9,486,770
Public Works	12,293,844	11,508,132	12,584,583	12,571,586
Health and Human Services	18,115,254	18,089,221	18,793,203	19,057,981
Culture and recreation	869,360	884,719	889,207	876,717
Conservation and development	1,883,606	1,977,701	2,054,144	2,011,772
Capital Outlay	101,591	178,109	325,109	188,000
Capital Improvement Plan	375,600	319,000	902,000	1,300,000
Debt Service	830,139	867,089	907,495	853,950
Contingency Fund	500,000	500,000	403,162	458,994
Total Expenditures	\$ 49,073,048	\$ 48,384,273	\$ 51,119,119	\$ 52,056,173
Other Financing Uses	804,576	372,967	860,520	375,520
Total Expenditures/Principal Repayment	\$ 49,877,624	\$ 48,757,240	\$ 51,979,639	\$ 52,431,693

**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

General Fund Totals

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 8,324,899	\$ 8,245,925	\$ 8,245,295	\$ 8,549,916	3.69%
Other Taxes	2,440,797	2,544,232	1,244,700	2,648,000	4.08%
Intergovernmental Revenues	2,249,801	2,042,850	342,134	2,030,613	-0.60%
Licenses and permits	132,274	116,600	78,676	126,800	8.75%
Fines, Forfeits and penalties	107,468	99,532	48,850	100,072	0.54%
Intergovernmental Charges for Services	110,186	150,280	43,270	90,215	-39.97%
Public charges for services	1,993,971	1,738,871	903,588	1,905,481	9.58%
Miscellaneous	535,831	291,425	176,575	323,325	10.95%
Total Revenues	15,895,227	15,229,715	11,083,087	15,774,422	3.58%
Fund Balance Applied	1,123,031	3,421,284	-	1,630,521	-52.34%
Other Financing Sources	59,018	375,520	-	375,520	0.00%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 17,077,276	\$ 19,026,519	\$ 11,083,087	\$ 17,780,463	-6.55%
Expenditures					
General Government					
Legislative	\$ 109,518	\$ 131,811	\$ 63,189	\$ 128,603	-2.43%
Judicial	1,126,233	1,191,213	475,823	1,202,300	0.93%
Legal	138,531	134,970	60,007	189,529	40.42%
General Administration	1,368,702	1,263,166	644,120	1,305,547	3.36%
Financial Administration	561,670	596,108	275,580	611,318	2.55%
General Buildings and Plant	844,797	987,022	446,638	948,137	-3.94%
Property Records and Control	769,110	947,031	330,827	768,969	-18.80%
Other Government	101,410	94,500	693,137	96,000	1.59%
Public Safety	7,369,671	7,338,857	3,513,313	7,471,717	1.81%
Public Works	-	-	-	-	-
Health and Human Services	2,259,199	1,563,486	933,694	1,514,065	-3.16%
Culture and recreation	882,518	901,012	442,614	876,717	-2.70%
Conservation and development	853,214	809,332	282,085	757,567	-6.40%
Capital Outlay	304,320	825,078	589,028	151,000	-81.70%
Capital Improvement Plan	77,333	1,018,622	352,790	1,300,000	27.62%
Contingency Fund	-	373,162	-	458,994	23.00%
Total Expenditures	16,766,226	18,175,370	9,102,844	17,780,463	-2.17%
Other Financing Uses	721,707	851,149	851,149	-	-100.00%
Total Expenditures & Other Finance Uses	\$ 17,487,933	\$ 19,026,519	\$ 9,953,993	\$ 17,780,463	-6.55%

**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

00 Non-Departmental - Dan Leydet

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$(3,616,969)	\$(3,776,456)	\$(3,776,456)	\$(3,905,633)	3.42%
Other Taxes	2,381,309	2,499,232	1,214,051	2,593,000	3.75%
Intergovernmental Revenues	1,117,551	1,059,000	-	1,113,841	5.18%
Public charges for services	422,012	316,100	203,520	380,000	20.22%
Miscellaneous	161,894	97,100	53,278	102,100	5.15%
Total Revenues	465,797	194,976	(2,305,607)	283,308	45.30%
Fund Balance Applied	1,115,031	851,149	-	-	-100.00%
Total Other Financing Sources	-	300,000	-	300,000	0.00%
Total Non-Departmental Revenue	\$ 1,580,828	\$ 1,346,125	\$(2,305,607)	\$ 583,308	-56.67%
Expenditures					
General Government					
Legal	\$ -	\$ 500	\$ -	\$ 500	0.00%
General Administration	71,569	23,000	20,809	23,000	0.00%
Financial	6,223	2,500	3,799	3,500	40.00%
General Buildings & Plant	-	-	-	-	-
Other government	101,410	94,500	693,137	96,000	1.59%
Health and Human Services	1,313	1,314	1,313	1,314	0.00%
Contingency Fund	-	373,162	-	458,994	23.00%
Total Expenditures	180,515	494,976	719,059	583,308	17.85%
Other Financing Uses					
Transfer out	721,707	851,149	851,149	-	-100.00%
Total Expend & Other Finance Uses	\$ 902,222	\$ 1,346,125	\$ 1,570,208	\$ 583,308	-56.67%

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County Board

Mission Statement

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

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

Description

The County Board of Supervisors is the County's legislative body. The Lincoln County Board of Supervisors consists of 22 members who are elected to two-year terms in April of every even numbered year. Each supervisor represents a geographical district and represents approximately 1400 people. Each County Board member serves on a number of committees that are either appointed or elected at the organizational meeting in April of even numbered years.

The County Board Chair presides over the meetings of the Board of Supervisors. The Board elects the Chairperson at the County Board Organizational Meeting which is held in April of even numbered years. The power and duties of the Board Chair are found in WI Stats. 59.12 (1).

Services Provided

- Included in the County Board budget is mileage and per diem for members of the various committees appointed by the County Board, and for all Board of Supervisors meetings, as well as copy and telephone costs associated with the Board and Chair. Also included are costs associated with the Wisconsin County Association Annual Dues and Convention.
- Included in the County Board budget are dues and contributions to organizations such as the WI Counties Association, the North Central International Trade and Business Economic Commission, 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
2018 Proposed Budget Summary**

10 County Board - Chris Marlowe

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$1,573,497	\$1,598,921	\$1,598,921	\$1,590,139	-0.55%
Intergovernmental Revenue	14,889	-	1,809	-	-
Total Revenues	\$1,588,386	\$1,598,921	\$1,600,730	\$1,590,139	-0.55%
Fund Balance Applied					
	-	347,350	-	289,849	-16.55%
Total Revenues & Fund Bal Appl	\$1,588,386	\$1,946,271	\$1,600,730	\$1,879,988	-3.41%
Expenditures					
Payroll	\$ 63,010	\$ 74,000	\$ 24,053	\$ 72,000	-2.70%
General Government-Legislative	46,508	57,811	39,136	56,603	-2.09%
Health & Human Services	1,858,006	1,117,063	735,591	1,059,562	-5.15%
Culture, Recreation & Education	637,262	644,397	332,405	638,823	-0.86%
Conservation & development	53,000	53,000	30,500	53,000	0.00%
Total Expenditures	\$2,657,786	\$1,946,271	\$1,161,684	\$1,879,988	-3.41%

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
- **Workman's Compensation** – Centralized workman's compensation through administration
- **County Safety Program** – Train all employees in safety and conduct drills

Goals for 2018

- Communicate efficiently and effectively with the County Board and all employees of the County
- To work on County wide training for department heads, supervisors, and employees.

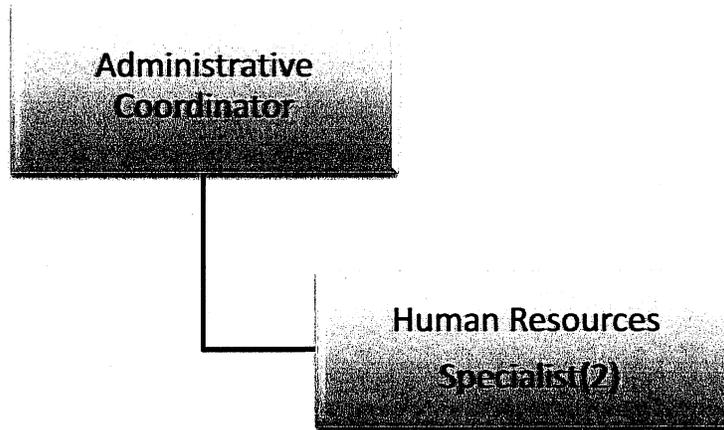
Performance Indicators

- County Board members and employees know and understand the information presented to them
- To have a safety and training program that meets or exceeds any federal, state or local requirements

Employment

Positions	PT	FT	FTE	Total Employed
Administrative Coordinator		1	1	1
Human Resources Specialist		2	2	2
Totals		3	3	3

Organization Chart



Lincoln County
General Fund Departments
2018 Proposed Budget Summary

20 Administration Department - Randy Scholz

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 290,426	\$ 266,925	\$ 266,295	\$ 269,067	0.80%
Public Charges for Services	-	-	-	-	-
Total Revenues	\$ 290,426	\$ 266,925	\$ 266,295	\$ 269,067	0.80%
Expenditures					
Payroll	\$ 196,774	\$ 228,175	\$ 108,402	\$ 237,667	4.16%
General Government-Gen Admin	90,819	38,750	12,239	31,400	-18.97%
Total Expenditures	\$ 287,593	\$ 266,925	\$ 120,641	\$ 269,067	0.80%

Corporation Counsel

Mission Statement

The mission of the Lincoln County Corporation Counsel is to protect the general welfare, public health and safety of Lincoln County residents by providing quality legal services in an efficient and timely manner to the county, its boards, committees, departments and public officials.

History of Corporation Counsel

At one time all legal representation was provided by the District Attorney's office. In 1988, the Corporation Counsel's office was established and began providing a full range of civil legal services for the county. The office is currently staffed by one attorney and one clerical position. State statutes require counties to employ a Corporation Counsel or to designate an attorney to perform the duties of a Corporation Counsel.

Services Provided

The Lincoln County Corporation Counsel is the attorney charged with representing the interests of the county, its' elected officials, agencies, boards and commissions in all legal matters. This includes both prosecutorial and defense responsibilities. The Corporation Counsel represents the county in any litigation or legal matter involving the county's interests.

The Lincoln County Corporation Counsel works solely for Lincoln County and does not give legal advice to the general public, other municipalities or businesses. If you need the advice of an attorney please contact the Wisconsin Bar Association's Lawyer Search hotline at 800-362-9082 or visit their website for assistance locating an attorney.

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

2018 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.

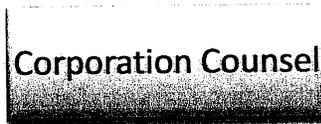
Performance Indicators

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

Employment

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

Organization Chart



**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

21 Corporation Counsel - Nancy Bergstrom

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 139,316	\$ 132,970	\$ 132,970	\$ 189,029	42.16%
Public Charges for Services	4,445	1,500	-	-	-
Total Revenues	\$ 143,761	\$ 134,470	\$ 132,970	\$ 189,029	40.57%
Expenditures					
Payroll	\$ 131,066	\$ 124,220	\$ 57,168	\$ 128,529	3.47%
General Government-Legal	7,465	10,250	2,840	60,500	490.24%
Total Expenditures	\$ 138,531	\$ 134,470	\$ 60,007	\$ 189,029	40.57%

Finance Department

Mission Statement

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

Services Provided

- Payroll – Administer bi-weekly payroll for approximately 450 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 155 checks/ETFs per week.
- General ledger maintenance – Complete data entry of journal entries, interdepartmental vouchers, budget modifications, etc. to keep the general ledger updated. Continue to work with departments to train their staff to reconcile departmental accounting records to Finance’s accounting records where appropriate.
- Financial reporting – Provide financial reports to County departments, the public and other governmental agencies.
- Financial statements – Prepare fund financial statements and entity-wide financial statements as required by GASB Statement No. 34. Prepare the Federal 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 \$13.75million and a total County-wide budget of approximately \$48.75 million for 2016.

Goals for 2018

- Update and modify the Lincoln County Policy and Procedure Manual and the Uniform Grant Guidance Procedures.
- Accurately record and report the financial transactions of Lincoln County.
- Assist the Finance and Insurance Committee in preparing a budget reflecting the goals of the County Board.
- Review and implement GASB Statements.
- Work with department heads and the appropriate committees to implement the recommendations made by the external auditors, centralizing various financial duties including grant applications and reimbursement requests, and assisting with the hiring and training of personnel who work with financial systems in the County.

Performance Indicators

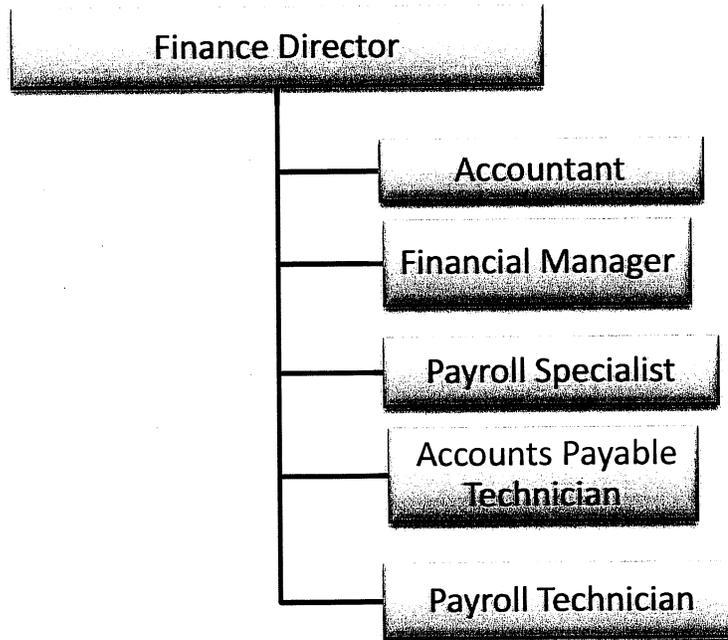
- Availability of timely and accurate accounting and financial reports.
- Process payroll on a timely basis.
- Issuance of vendor checks on a timely basis.
- Minimal number of year-end audit entries.

Employment

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

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

Organization Chart



**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

22 Finance - Dan Leydet

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 409,895	\$ 440,513	\$ 440,513	\$ 452,470	2.71%
Public Charges for Services	75	200	90	200	0.00%
Total Revenues	\$ 409,970	\$ 440,713	\$ 440,603	\$ 452,670	2.71%
Expenditures					
Payroll	\$ 378,145	\$ 408,703	\$ 190,058	\$ 420,750	2.95%
General Government-Financial Admin	30,251	32,010	12,651	31,920	-0.28%
Total Expenditures	\$ 408,396	\$ 440,713	\$ 202,709	\$ 452,670	2.71%

County Clerk

Mission Statement

The mission of the Lincoln County Clerk's Office is to aid the County Board in their efforts to maintain and improve the quality of life for our Lincoln County residents, to maintain the utmost integrity of our county, state, and federal elections, to maintain accurate readily available records of county proceedings, and to provide fast and courteous governmental services to our residents in an attempt to reduce the stress of travel outside the county.

Description

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

In addition, the county clerk serves as the secretary of the board of supervisors and its committees. The Clerk keeps an accurate record of all proceedings of the board, its resolutions, orders and ordinances, and its decisions including the vote of each supervisor. The clerk signs all orders for the payment of money directed by the board and keeps an account of transactions. The clerk also performs other duties prescribed by law as stated in chapter 59.23 of the Wisconsin State Statutes Book.

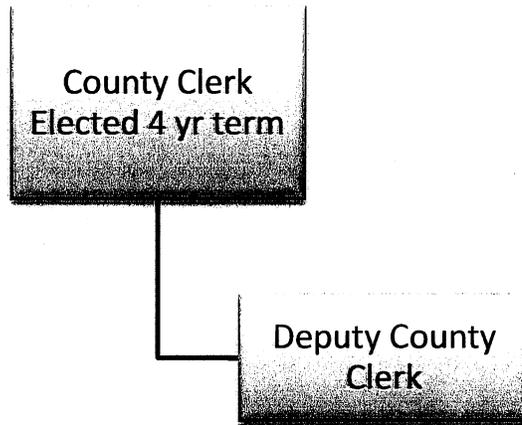
Performance Indicators

Marriage Licenses Issued	151
Temporary License Plates	48
License Plates	59
Plate Renewals	23
Work Permits	317
Notice to Cut Timber	204
Postage Meter Usage	95,034

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
2018 Proposed Budget Summary**

23 County Clerk - Chris Marlowe

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 189,428	\$ 166,292	\$ 166,292	\$ 173,884	4.57%
Licenses and permits	9,576	8,850	4,127	8,050	-9.04%
Intergovernmental charges	42,911	20,000	19,245	29,000	45.00%
Public charges for services	1,007	250	61	250	0.00%
Miscellaneous revenue	-	100	-	-	-
Total Revenues	\$ 242,922	\$ 195,492	\$ 189,726	\$ 211,184	8.03%

Expenditures					
Payroll	\$ 150,158	\$ 154,492	\$ 71,799	\$ 157,284	1.81%
General Government-General Admin	77,523	41,000	39,875	53,900	31.46%
Total Expenditures	\$ 227,681	\$ 195,492	\$ 111,674	\$ 211,184	8.03%

County Treasurer

Mission Statement

The purpose of the Lincoln County Treasurers Office is to administer and coordinate activities, relating to the collection and distribution of County taxes and other County monies, and any related items designated by law or County Board resolution pertinent to the office.

Services Provided

- Receipt monies from various county offices
- 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 and kennel license
- 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 statements
- Monthly and Quarterly do state reports (Probate Fees, Transfer Fees, Sales Tax, Fines and Forfeitures) and send payments to the state
- Enter township payments electronically into current year tax system
- 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

2018 Goals

The goals of the County Treasurer's Office for the year of 2018 include serving the public in an efficient and courteous manner, working cooperatively with all departments for the good of the county, and working to achieve the best interest rate on investments which affects all Lincoln County Taxpayers.

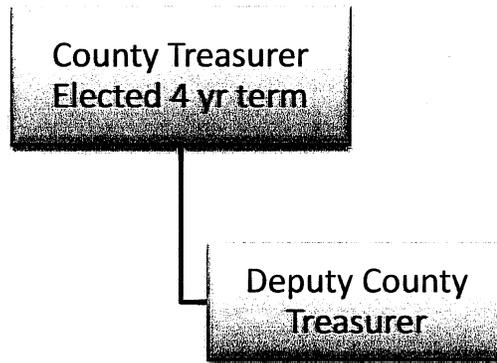
Performance Indicators

Tax year	<u>2015</u>	<u>2016</u>
General Receipts (from departments)	3,459	3,325
Tax Receipts – 40,000 to 45,000 per year		
Interest received on investments	\$ 63,912	\$ 63,954
Interest collected on delinquent taxes	\$ 335,268	\$ 277,405
Postponed taxes	\$ 7,966,166	\$7,339,321
Delinquent taxes end of year	\$ 2,023,608	\$2,152,376

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
2018 Proposed Budget Summary**

24 Treasurer - Diana Petruzates

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 150,806	\$ 152,860	\$ 152,860	\$ 155,118	1.48%
Public Charges for Services	7	35	12	30	-14.29%
Total Revenues	\$ 150,813	\$ 152,895	\$ 152,872	\$ 155,148	1.47%
Expenditures					
Payroll	\$ 138,290	\$ 141,895	\$ 64,528	\$ 144,148	1.59%
General Government-Financial Admin	8,761	11,000	4,545	11,000	0.00%
Total Expenditures	\$ 147,051	\$ 152,895	\$ 69,072	\$ 155,148	1.47%

Information Technology

Mission Statement

The Information Technology Department will provide effective solutions and services to its respective shareholders, departments, entities, and end-users. These services are mission critical, requiring higher fault tolerance and immediate responses. The goal for the Technology Department is to provide reliable, economic, and secure solutions through research, networking, and teamwork, which will always meet the growing needs of Lincoln County and its residents.

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.

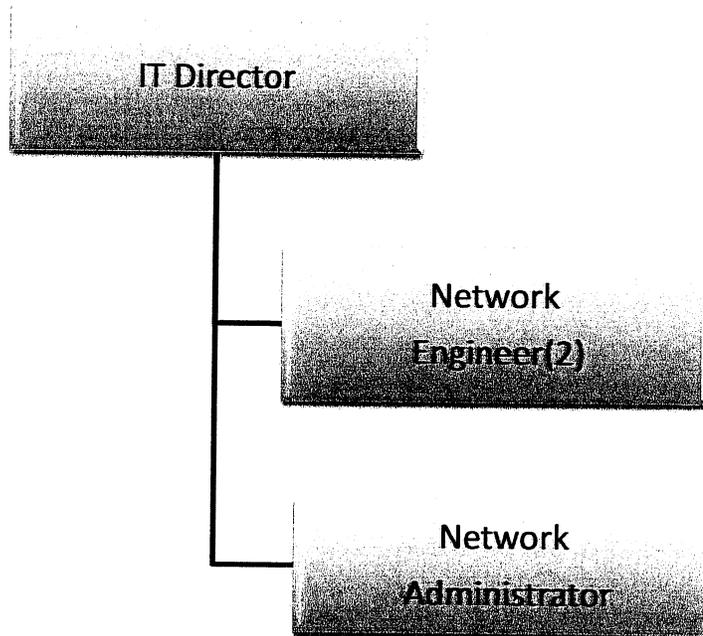
Performance Indicators

- 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

Positions	PT	FT	FTE	Total Employed
IT Director		1	1	1
Network Engineer		2	2	2
Network Administrator		2	2	2
Totals		5	5	5

Organization Chart



**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

25 Information Technology - Randy Scholz

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 675,143	\$ 711,577	\$ 711,577	\$ 718,071	0.91%
Public charges for services	65,517	66,172	66,927	66,225	0.08%
Intergovernmental charges	7,762	-	7,005	-	-
Miscellaneous revenue	4,200	-	-	-	-
Total Revenues	\$ 752,622	\$ 777,749	\$ 785,509	\$ 784,296	0.84%
Fund Balance Applied	-	168,685	-	118,000	(0.30)
Total Revenues and Fund Bal Applied	\$ 752,622	\$ 946,434	\$ 785,509	\$ 902,296	-4.66%
Expenditures					
Payroll	\$ 421,609	\$ 451,182	\$ 210,589	\$ 456,813	1.25%
General Government-Gen Admin	360,250	326,567	180,407	345,483	5.79%
Capital Improvement Plan	-	168,685	5,663	100,000	-41%
Total Expenditures	\$ 781,859	\$ 946,434	\$ 396,659	\$ 902,296	-4.66%

Maintenance

Mission Statement

To safely, efficiently and economically maintain all Lincoln County Buildings and Grounds with a high degree of professionalism: Working to exceed all standards that govern our department while being mindful of leaving a positive and lasting legacy for the future of the Lincoln County Maintenance Dept. as well of all of Lincoln County.

Goals for 2018

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

As maintenance director, my goal is to lead by example: Work diligently at directing all maintenance functions with as little interruption as possible, while bringing new insight to help grow Lincoln County. It is a top priority to work in such a manner as to leave a legacy for future maintenance directors that will not only benefit them, but also all of Lincoln County.

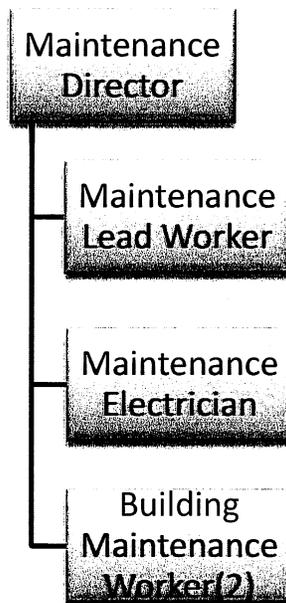
To work with the Pine Crest organization to facilitate a positive expansion project and involving myself where needed to ensure that we move into the future with the best results possible for Lincoln County.

Make great strides to developing renewable energy options for Lincoln County.

Employment

Positions	PT	FT	FTE	Total Employed
Maintenance Director		1	1	1
Maintenance Lead Worker		1	1	1
Maintenance Electrician		1	1	1
Building Maintenance Worker		2	2	2
Totals		5	5	5

Organization Chart



**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

26 Maintenance - Patrick Gierl

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 736,863	\$ 769,147	\$ 769,147	\$ 784,137	1.95%
Public charges for service	5,535	-	709	-	0.00%
Intergovernmental charges	3,645	62,375	15,859	-	-100.00%
Miscellaneous Revenues	155,930	155,500	82,981	152,000	-2.25%
Total Revenues	901,973	987,022	868,696	936,137	-5.16%
Fund Balance Applied	8,000	1,411,015	-	1,212,000	-14.10%
Total Revenues & Fund Bal Applied	\$ 909,973	\$2,398,037	\$ 868,696	\$2,148,137	-10.42%
Expenditures					
Payroll	\$ 251,663	\$ 334,672	\$ 149,076	\$ 285,287	-14.76%
General Govt-Gen Buildngs/Plant	593,134	652,350	297,562	662,850	1.61%
Capital Outlay	111,750	561,078	306,566	-	-100.00%
Capital Improvement Plan	77,333	849,937	347,127	1,200,000	41.19%
Total Expenditures	\$1,033,880	\$2,398,037	\$1,100,331	\$2,148,137	-10.42%

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

- Primary Mortgage Loan

Assistance to Needy Veterans and Family

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

Education

- Federal
- State

Death Benefits

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

Life Insurance

Veterans Relief

Wisconsin Veterans Home

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

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

Goals for 2017

- Continue State and Federal training. Maintain level of assistance provided to the veterans and their families.
- Increase awareness of veteran issues with intersecting departments through outreach events.

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 2016**. Federal VA Benefits total \$20,131,000.00.

COMPENSATION & PENSION	EDUCATION	INSURANCE & INDEMNITIES	MEDICAL	UNIQUE PATIENTS*
\$11,785,000	\$561,000	\$210,000	\$7,575,000	\$1,035,000

STATE OF WISCONSIN:

1. GRANTS: Paid in Calendar Year 2016
 - 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. \$1500 was paid for 1 claim, 22 eligibility applications were approved, and 24 requests for Wisconsin GI Bill for Tuition were approved.
2. WISCONSIN VETERANS HOMES – KING, CHIPPEWA FALLS, and UNION GROVE, WI: Provides extensive personal maintenance and medical care for disabled veterans and their spouses. Currently, 8 veterans, wives or widows from Lincoln County reside at King and Union Grove.

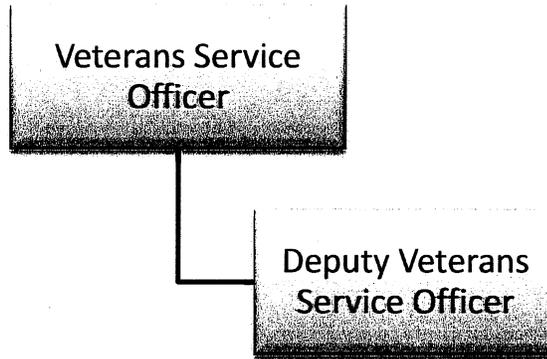
* Unique patients are patients who received treatment at a VA health care facility. Data is provided by the Allocation Resource Center (ARC).

** At the time of the creation of this report 2016 is the most current statistics available.

Employment

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

Organization Chart



**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

27 Veterans' Services - Richard Wolf

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 142,134	\$ 155,263	\$ 155,263	\$ 154,708	-0.36%
Intergovernmental Revenues	7,936	3,250	-	10,000	207.69%
Total Revenues	\$ 150,070	\$ 158,513	\$ 155,263	\$ 164,708	3.91%
Fund Balance Applied	-	10,284	-	2,000	-80.55%
Total Revenues and Fund Bal A	\$ 150,070	\$ 168,797	\$ 155,263	\$ 166,708	-1.24%
Expenditures					
Payroll	\$ 137,664	\$ 145,988	\$ 67,021	\$ 152,258	4.29%
Health and Human Services	16,505	22,809	6,812	14,450	-36.65%
Total Expenditures	\$ 154,169	\$ 168,797	\$ 73,833	\$ 166,708	-1.24%

Lincoln County Clerk of Circuit Court

MISSION STATEMENT

It is the mission of the Lincoln County Clerk of Courts to provide efficient and equitable customer service to the general public and to all who access the legal system.

The primary function of our office is to facilitate the creation, maintenance, disposition, and preservation of the written and electronic record of all proceedings that come before the Circuit Court System in Lincoln County.

Services Provided

The Clerk of Court and staff perform administrative duties for the courts, including but not limited to:

- Court records entry and management
- Enforcement of all court ordered financial obligations and collection of
- Court financial management
- Jury education, coordination and management

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

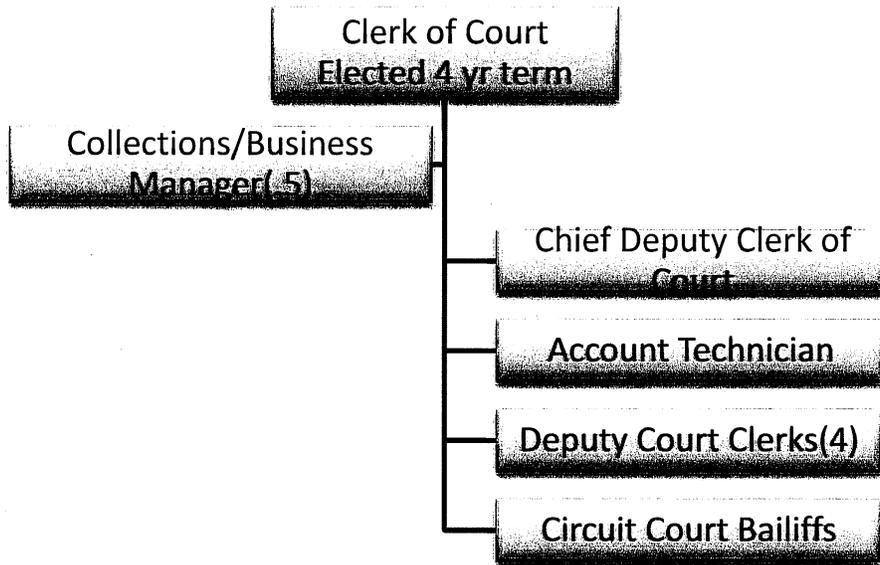
- Small Claims
- Civil
- Family
- Paternity
- Criminal
- Forfeitures
- Traffic (County and State Patrol)
- Appeals

Employment

Positions	PT	FT	FTE	Total Employed
Clerk of Court		1	1	1
Chief Deputy Clerk of Court		1	1	1
Account Technician		1	1	1
Deputy Court Clerks		4	4	4
Collections/Business Manager*	0.5		0.5	1
Circuit Court Bailiffs	6			6
Totals	6.5	7	7.5	14

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

Organization Chart



**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

30 Clerk of Courts - Marie Peterson

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 340,144	\$ 319,266	\$ 319,266	\$ 303,177	-5.04%
Intergovernmental Revenues	84,722	85,500	32,538	85,100	-0.47%
Fines, Forfeits and penalties	106,205	99,000	48,448	99,500	0.51%
Public charges for services	51,448	65,000	22,870	70,000	7.69%
Intergovernmental charges	2,318	4,500	195	2,450	-45.56%
Miscellaneous	295	300	198	300	0.00%
Total Revenues	\$ 585,132	\$ 573,566	\$ 423,515	\$ 560,527	-2.27%
Expenditures					
Payroll	\$ 472,690	\$ 465,586	\$ 216,023	\$ 480,549	3.21%
General Government-Judicial	43,918	107,980	(14,401)	79,978	-25.93%
Total Expenditures	\$ 516,608	\$ 573,566	\$ 201,622	\$ 560,527	-2.27%

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 budget for the Circuit Court.

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.

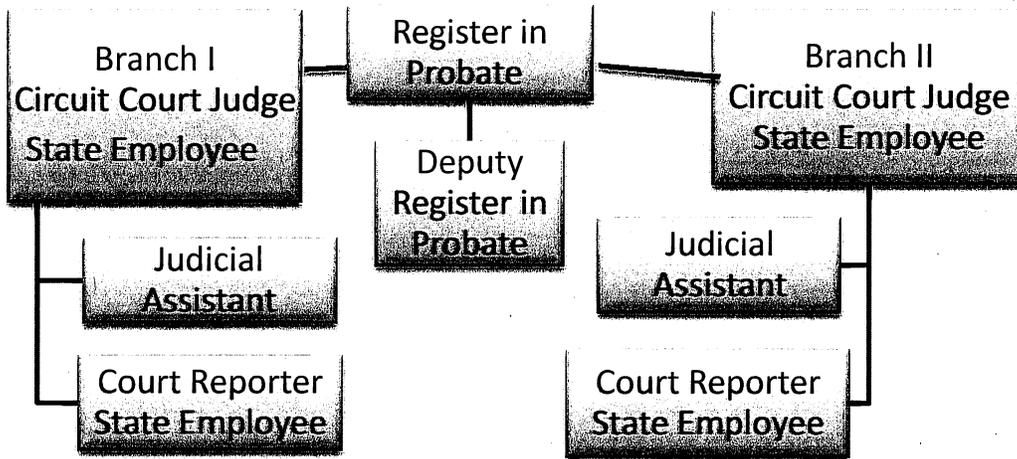
2018 Goals

- ◆ To maintain the level of service demanded by the public, attorneys, and other county and state agencies while working within the confines of 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.
- ◆ To increase and improve procedures for compliance with e-filing systems and procedures as they are introduced by CCAP, including scanning all documents.
- ◆ To educate the public and attorneys on e-filing procedures as the systems become available.

Employment

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

Organization Chart



**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

31 Circuit Court - Becky Byer

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 198,100	\$ 201,416	\$ 201,416	\$ 205,745	2.15%
Intergovernmental Revenues	73,362	69,345	31,928	72,913	5.15%
Fines, Forfeits and penalties	1,263	532	262	572	7.52%
Public charges for services	10,406	11,125	5,997	11,750	5.62%
Total Revenues	\$ 283,131	\$ 282,418	\$ 239,603	\$ 290,980	3.03%
Expenditures					
Payroll	\$ 236,322	\$ 237,690	\$ 107,943	\$ 244,103	2.70%
General Government-Judicial	45,601	44,728	16,083	46,877	4.80%
Total Expenditures	\$ 281,923	\$ 282,418	\$ 124,026	\$ 290,980	3.03%

**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

32 Family Court Commissioner - Marie Peterson

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 17,527	\$ 22,600	\$ 22,600	\$ 22,600	0.00%
Intergovernmental Revenues	917	900	298	900	0.00%
Licenses & permits	2,940	3,250	1,240	3,250	0.00%
Public charges for services	2,995	2,800	1,360	2,800	0.00%
Total Revenues	\$ 24,379	\$ 29,550	\$ 25,498	\$ 29,550	0.00%
Fund Balance Applied					
	-	-	-	-	-
Total Revenues and Fund Bal Applied	\$ 24,379	\$ 29,550	\$ 25,498	\$ 29,550	0.00%
Expenditures					
General Government-Judicial	\$ 22,972	\$ 29,550	\$ 14,737	\$ 29,550	0.00%
Total Expenditures	\$ 22,972	\$ 29,550	\$ 14,737	\$ 29,550	0.00%

District Attorney

Mission Statement

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

Services Provided

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

Performance Indicators

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

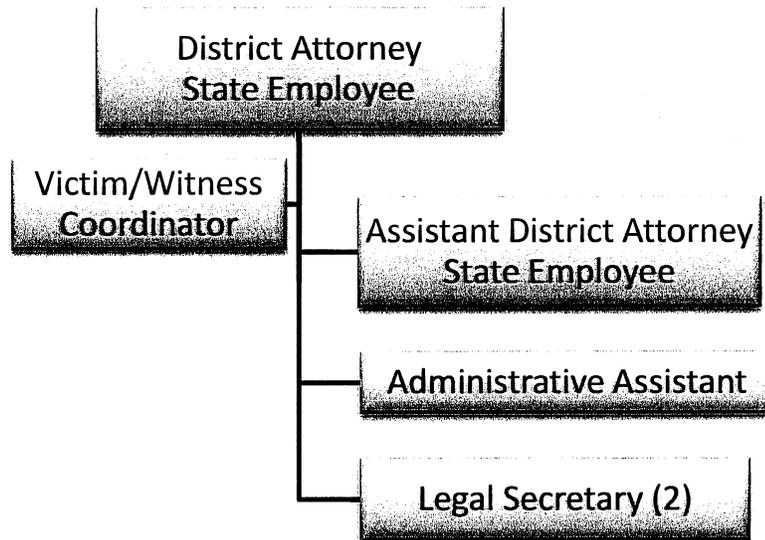
Additional Comments

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

Employment

Positions	PT	FT	FTE	Total Employed
Administrative Assistant		1	1	1
Legal Secretary		2	2	2
Victim Witness Coordinator		1	1	1
Totals		4	4	4

Organization Chart



**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

33 District Attorney - Galen Bayne-Allison

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 182,259	\$ 176,636	\$ 176,636	\$ 188,361	6.64%
Public charges for services	928	1,000	988	1,500	50.00%
Total Revenues	\$ 183,187	\$ 177,636	\$ 177,624	\$ 189,861	6.88%
Expenditures					
Payroll	\$ 142,634	\$ 151,536	\$ 69,655	\$ 158,261	4.44%
General Government-Legal	40,624	26,100	8,945	31,600	21.07%
Total Expenditures	\$ 183,258	\$ 177,636	\$ 78,600	\$ 189,861	6.88%

**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

33 Victim/Witness - Galen Bayne-Allison

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 31,580	\$ 29,591	\$ 29,591	\$ 34,247	15.73%
Intergovernmental Revenues	35,542	39,599	-	37,100	-6.31%
Total Revenues	\$ 67,122	\$ 69,190	\$ 29,591	\$ 71,347	3.12%
Expenditures					
Payroll	\$ 64,037	\$ 64,615	\$ 29,852	\$ 66,772	3.34%
General Government-Legal	3,763	4,575	1,322	4,575	0.00%
Total Expenditures	\$ 67,800	\$ 69,190	\$ 31,174	\$ 71,347	3.12%

LAND SERVICES

The Lincoln County Comprehensive Plan directs the work of Land Services. The Plan was developed through a planning process with extensive public participation. The plan represents the desires of Lincoln County residents through implementation of the goals, objectives, policies, and recommendations. Mission, goals, and indicators for each program area are established and/or reviewed annually.

Mission: +Lincoln County desires to preserve its abundant rural character. The County's rural character is defined by its forests, pristine lakes, rivers, wetlands, and other natural areas; farms and open spaces; clear separation between "city" and "country"; schools and other institutions; careful placement and design of development; and most importantly, its people. At the same time, the County will accommodate and promote thoughtfully planned housing and economic development, and seek to balance community goals with private property rights. Lincoln County seeks to achieve this vision in close partnership with towns, cities, and others interested in the County's long term health, success, and beauty.

Goals

- To work with local governments to promote an economically efficient, environmentally sustainable, and compatible development pattern.
- To preserve, conserve, enhance, and carefully use precious agricultural, forest, natural, historic, and archeological resources to serve multiple functions.
- To work cooperatively with town and city governments to promote an economically efficient, environmentally sustainable, and compatible development pattern that also respects private property rights.
- To provide for the efficient and safe movement of people and goods, serve the planned land use pattern, and minimize negative impacts such as congestion, noise, and air pollution.
- To support the effective delivery of community utilities, facilities, and services corresponding to the expectations of residents – both in terms of service levels and costs.
- To provide the opportunity for a broad range of housing options that meet the needs of all residents, while maintaining a predominantly rural residential character.
- To encourage a variety of economic development opportunities appropriate to the resources and character of the County.
- To establish mutually beneficial intergovernmental relations with other governmental jurisdictions, both within and outside the County.

Land Services strives to achieve the mission and goals through 6 primary program responsibilities.

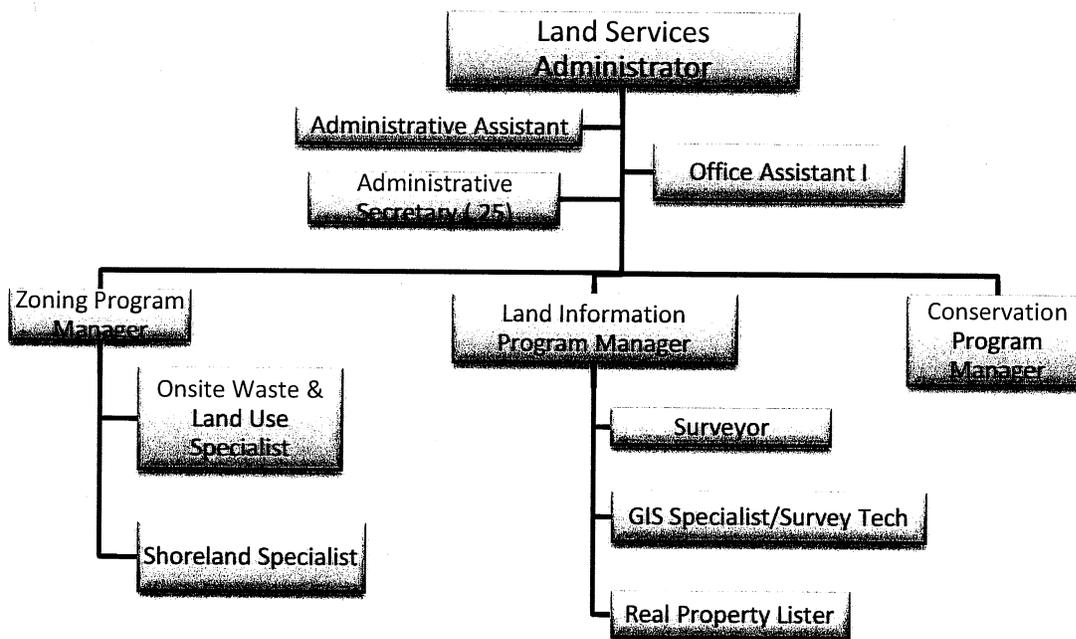
- **Surveying:** maintain the Public Land Survey System; review Certified Survey Maps and plats; and maintenance, indexing, and reproduction of survey records.
- **Tax Description:** index individual tax parcels forming the basis for property tax billing and collection, providing support to local officials.
- **Tax Assessment:** develop and maintain a computerized tax billing, collection and assessment system.
- **Land Information:** promote the sharing, integration, and analysis of land information.
- **Land Conservation:** protect and preserve land and water resources of Lincoln County.
- **Planning and Zoning:** planning, administration, and regulation of land use.

Employment

Positions	PT	FT	FTE	Total Employed
Land Services Administrator		1	1	1
Conservation Program Manager		1	1	1
Administrative Assistant		1	1	1
Office Assistant		1	1	1
GIS Specialist/Survey Tech		1	1	1
Real Property Lister		1	1	1
Surveyor		1	1	1
Land Info Program Manager		1	1	1
Zoning Program Manager		1	1	1
Onsite Waste/Land Use Specialist		1	1	1
Shoreland Specialist		1	1	1
Fiscal Clerk*	0.25		0.25	1
Totals	0.25	11	11.25	12

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

Organization Chart



**LINCOLN COUNTY
GENERAL FUND DEPARTMENTS
2018 PROPOSED BUDGET SUMMARY**

41 Land Services - Matthew Bremer

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	719,630	741,007	741,007	741,232	0.03%
Intergovernmental Revenues	457,400	396,438	175,744	347,072	-12.45%
Licenses and permits	119,758	104,500	73,309	115,500	10.53%
Public charges for services	55,626	47,000	23,709	48,200	0.03
Miscellaneous Revenues	-	-	2,611	-	-
Total Revenues	1,352,414	1,288,945	1,016,380	1,252,004	-2.87%
Fund Balance Applied	-	197,735	-	-	-100%
Total Revenues and Fund Bal Applied	\$ 1,352,414	\$ 1,486,680	\$ 1,016,380	\$ 1,252,004	-15.79%
Expenditures					
Payroll-Property Records & Control	312,694	308,035	139,563	309,757	0.56%
Payroll Conservation & Development	466,070	522,067	231,948	526,302	0.81%
General Government	247,441	422,313	94,441	237,680	-43.72%
Conservation & Development	334,144	234,265	19,637	178,265	-23.90%
Capital Outlay	22,950	-	-	-	-
Total Expenditures	\$ 1,383,299	\$ 1,486,680	\$ 485,589	\$ 1,252,004	-15.79%

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, divorce, domestic partnership, termination of domestic partnership and military discharges)
- To provide safe archival storage and convenient access to these public records.
- To implement statutory changes, system modernization, program and procedure evaluation and staff development to assure a high level of timely service for our citizen/customers.

Services Provided

- The primary objective of the Register of Deeds is the smooth, efficient and cost effective recording of documents.
- Provided by the office is a complete tract index. We also have grantor/grantee indexes, which are now computerized back to 1935. Manual tracts date back to the 1800's. Recorded documents are now tracked on computer, dating back to 1990.
- Vital Records, such as Birth, Death and Marriage are available dating back to the 1800's.
- Certified copies of the Birth, Death, Marriages, Domestic Partnership, Termination of Domestic Partnership and Military Discharges are issued from the Register of Deeds office.
- Uniform Commercial Codes dealing with Real Estate are recorded in the office. Inquiries regarding the UCC's must be answered by the office staff; assistance with the public computers is administered.
- The Register of Deeds maintains an open dialog with numerous customers of the office, seeking constantly to improve the level and quality of service provided to the public. This involves providing information and assistance to other county offices, attorneys, lending institutions, abstractors, realtors, appraisers as well as the public.
- Sale of non-certified copies of daily recordings.
- Real Estate records via Internet

Goals for 2018

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

Performance Indicators

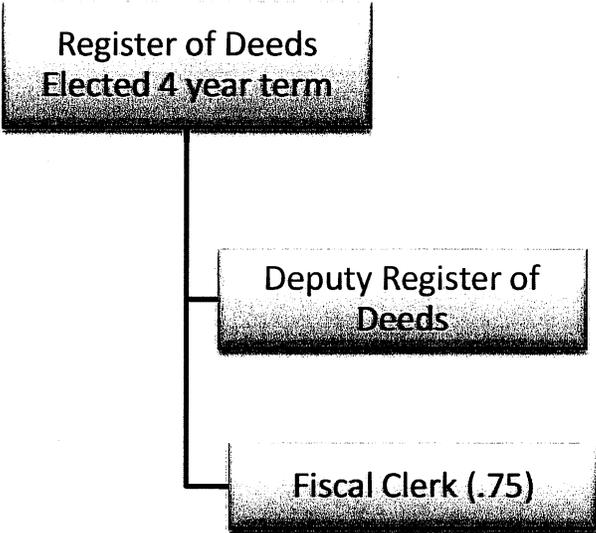
- Number of Recorded Documents
- Number of Certified Vital Records
- Number of Recorded Plats & CSM's
- Number of Printed Documents
- Retained fees from Wisconsin Transfer Return Fees
- Sale of non-certified copies of daily recordings

Employment

Positions	PT	FT	FTE	Total Employed
Register of Deeds		1	1	1
Deputy Register of Deeds		1	1	1
Fiscal Clerk*	0.75		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
2018 Proposed Budget Summary**

43 Register of Deeds - Sarah Koss

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 17,823	\$ 17,658	\$ 17,658	\$ 11,512	-34.81%
Other Taxes	59,488	45,000	30,649	55,000	22.22%
Public charges for services	146,253	154,025	68,792	155,020	0.65%
Total Revenues	\$ 223,564	\$ 216,683	\$ 117,099	\$ 221,532	2.24%
Expenditures					
Payroll	\$ 188,688	\$ 191,603	\$ 88,959	\$ 196,452	2.53%
General Government-Property Rec/Con	20,287	25,080	7,864	25,080	0.00%
Total Expenditures	\$ 208,975	\$ 216,683	\$ 96,823	\$ 221,532	2.24%

University of Wisconsin Extension

Mission Statement

Purpose to which we commit... We teach, learn, lead and serve, connecting people with the University of Wisconsin, and engaging with them in transforming lives and communities.

Services Provided

We transform lives, organizations and communities by:

- creating stronger economies;
- building resilient and productive environments;
- addressing food safety, food security and health; and
- by building thriving youth, families, organizations and communities.

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.

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.

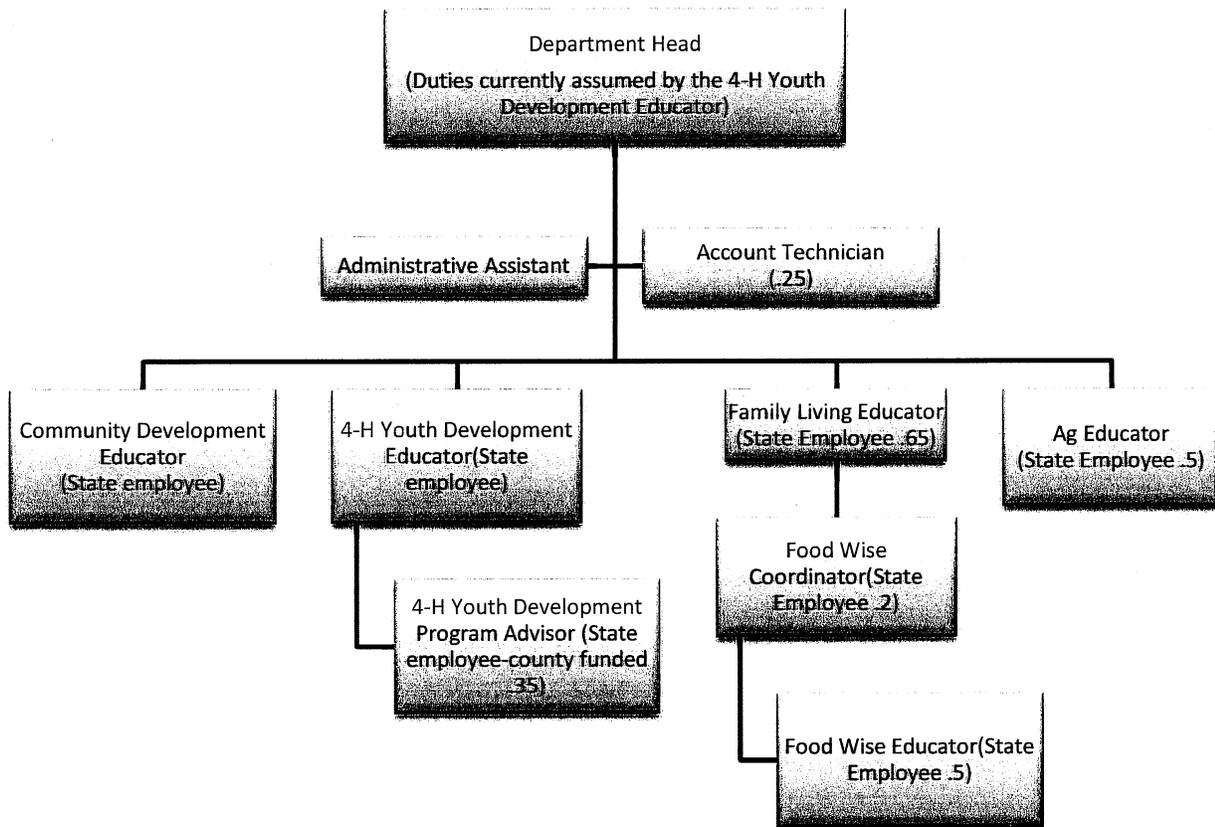
Imbedded in our programming are strong partnerships. Working with government agencies, community groups, schools, organizations and individuals, UW-Extension staff creatively engage others in our work. These partnerships enable us to reach county residents where they live and work, promoting life-long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

Employment

Positions	PT	FT	FTE	Total Employed
Account Technician*	0.25		0.25	1
Administrative Assistant		1	1	1
Totals		1	1.25	2

*Shared with Forestry to make a full time position.

Organization Chart



**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

44 U.W. Extension - Art Lersch

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 207,618	\$ 211,113	\$ 211,113	\$ 204,687	-3.04%
Intergovernmental Revenues	2,503	4,145	4,145	4,145	0.00%
Public Charges for Services	22,810	15,600	11,933	15,000	-3.85%
Intergovernmental Charges	1,805	1,805	965	965	-46.54%
Miscellaneous revenue	12,025	5,425	500	4,425	-18.43%
Total Revenues	246,761	238,088	228,656	229,222	-3.72%
Fund Balance Applied	-	18,527	-	8,672	-53.19%
Total Revenues and Fund Bal Applied	\$ 246,761	\$ 256,615	\$ 228,656	\$ 237,894	-7.30%
Expenditures					
Payroll	\$ 55,283	\$ 55,778	\$ 18,380	\$ 51,462	-7.74%
Culture, Recreation, & Education-Educ	189,973	200,837	91,829	186,432	-7.17%
Total Expenditures	\$ 245,256	\$ 256,615	\$ 110,209	\$ 237,894	-7.30%

Sheriff's Office

Vision Statement

Our vision at the Lincoln County Sheriff's Office is to be regarded as a model organization that strictly adheres to its core values and principles and to be an effective law enforcement agency for our community by providing highly professional services.

Mission Statement

We, the members of the Lincoln County Sheriff's Office, carry out our honorable work honorably. We are committed to providing the highest level of service through personal integrity, dedication and professionalism in order to provide a feeling of safety and security in our community.

Core Values

SERVICE TO THE COMMUNITY. This means responding reliably to citizen and visitor needs, aggressively working to solve community problems and providing effective law enforcement. We will accomplish these service goals through the positive work ethics of cooperation, persistence, teamwork, courage, impartiality, leadership and the will to succeed, as well as through continuous training.

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

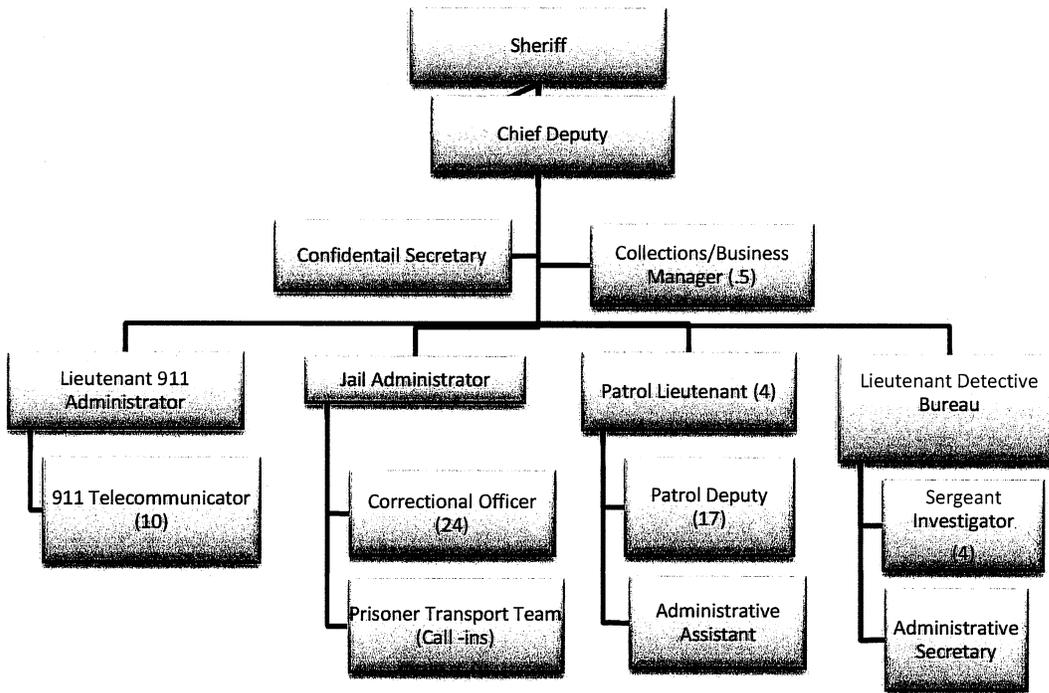
PROFESSIONALISM. We value the public's perception of our agency. We will project a professional image through pride in our profession, our appearance, our demeanor, our work proficiency and in each other. We are dedicated to our mission, the people of Lincoln County and our agency.

Employment

Postitions	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		18	18	18
911 Telecommunicator		10	10	10
Correction Officer		24	24	24
Collections/Business Manager*	0.5		0.5	1
Confidential Secretary		1	1	1
Administrative Secretary		2	2	2
Prisoner Transport Team	7			7
Totals	7.5	68	68.5	76

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

Organization Chart



**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

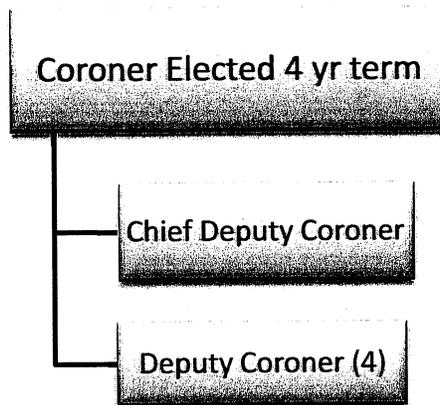
50 Sheriff - Jeff Jaeger

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 5,807,996	\$ 5,809,282	\$ 5,810,082	\$ 6,153,796	5.93%
Intergovernmental Revenues	55,062	57,680	18,204	58,280	1.04%
Fines, Forfeits and Penalties	-	-	140	-	-
Public charges for services	1,185,318	1,036,064	488,606	1,132,506	9.31%
Intergovernmental Charges for Services	55,390	61,600	-	57,800	-6.17%
Miscellaneous	201,487	33,000	37,007	64,500	95.45%
Total Revenues	7,305,253	6,997,626	6,354,039	7,466,882	6.71%
Fund Balance Applied	-	411,535	-	-	-100.00%
Other Financing Sources	59,018	75,520	-	75,520	0.00%
Total Revenues, Fund Bal and Transfer	\$ 7,364,271	\$ 7,484,681	\$ 6,354,039	\$ 7,542,402	0.77%
Expenditures					
Payroll	\$ 5,307,043	\$ 5,218,073	\$ 2,418,079	\$ 5,305,096	1.67%
Public Safety-Law Enforcement	1,960,583	2,002,608	1,065,953	2,086,306	4.18%
Capital Outlay	169,620	264,000	282,462	151,000	-42.80%
Total Expenditures	\$ 7,437,246	\$ 7,484,681	\$ 3,766,494	\$ 7,542,402	0.77%

Employment

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

Organization Chart



**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

51 Coroner - Paul Proulx

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 41,076	\$ 41,853	\$ 41,053	\$ 43,035	2.82%
Public Charges for Service	15,740	17,000	4,750	17,000	0.00%
Total Revenues	\$ 56,816	\$ 58,853	\$ 45,803	\$ 60,035	2.01%
Expenditures					
Payroll	\$ 30,264	\$ 31,003	\$ 14,170	\$ 30,985	-0.06%
General Government-Judicial	23,408	27,850	11,494	29,050	4.31%
Total Expenditures	\$ 53,672	\$ 58,853	\$ 25,665	\$ 60,035	2.01%

LINCOLN COUNTY EMERGENCY MANAGEMENT

Mission Statement

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

Services Provided

- Emergency Planning and Preparedness Program
- Assist with Safety / Loss Control / Risk Management
- Hazardous Materials Response Planning
- Terrorism / Weapons of Mass Destruction Planning/Preparedness
- Homeland Security Planning

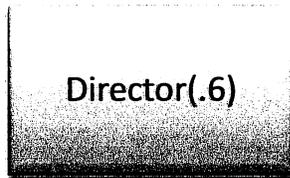
2018 Goals

- Continue to provide guidance and assistance to community emergency response agencies in development and updating of all hazards agency emergency response plans
- Work at developing new ways to effectively provide communication and warning to the people of Lincoln County prior to, during and after emergencies/disasters.

Employment

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

Organization Chart



Lincoln County
General Fund Departments
2018 Proposed Budget Summary

52 Emergency Management - Jeff Kraft

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 27,135	\$ 27,772	\$ 27,772	\$ 30,815	10.96%
Intergovernmental revenue	72,312	85,400	534	49,500	-42.04%
Total Revenues	\$ 99,447	\$ 113,172	\$ 28,306	\$ 80,315	-29.03%
Fund Balance Applied					
	-	5,004	-	-	-100.00%
Total Revenues & Funds Appl	\$ 99,447	\$ 118,176	\$ 28,306	\$ 80,315	-32.04%
Expenditures					
Payroll	\$ 49,147	\$ 48,572	\$ 22,880	\$ 49,965	2.87%
Public Safety-Other	52,898	69,604	6,401	30,350	-56.40%
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 102,045	\$ 118,176	\$ 29,281	\$ 80,315	-32.04%

**Lincoln County
General Fund Departments
2018 Proposed Budget Summary**

60 Child Support - Renee Krueger

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 43,472	\$ 29,719	\$ 29,719	\$ 29,719	0.00%
Intergovernmental Revenues	327,605	241,593	76,935	251,762	4.21%
Public Charges	3,849	5,000	3,264	5,000	0.00%
Total Revenues	374,926	276,312	109,918	286,481	3.68%
Expenditures					
Payroll	\$ 195,076	\$ 212,352	\$ 96,895	\$ 222,281	4.68%
Health and Human Services	50,635	63,960	26,062	64,200	0.38%
Total Expenditures	\$ 245,711	\$ 276,312	\$ 122,956	\$ 286,481	3.68%

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**Lincoln County
Special Revenue Funds
2018 Proposed Budget Summary**

0020 County Roads Fund - John Hanz

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 2,286,354	\$ 2,266,753	\$ 2,266,753	\$ 2,107,576	-7.02%
Other Taxes	-	-	-	536,302	-
Intergovernmental Revenues	1,151,873	1,195,306	1,077,662	1,077,662	-9.84%
Total Revenues	\$ 3,438,227	\$ 3,462,059	\$ 3,344,415	\$ 3,721,540	7.49%
Other Financing Sources					
	721,707	250,000	350,000	-	-100.00%
Total Revenues and Fund Bal Applied	\$ 4,159,934	\$ 3,712,059	\$ 3,694,415	\$ 3,721,540	0.26%
Expenditures					
Public Works	\$ 4,324,482	\$ 3,712,059	\$ 1,626,675	\$ 3,721,540	0.26%
Total Expenditures	\$ 4,324,482	\$ 3,712,059	\$ 1,626,675	\$ 3,721,540	0.26%

**Lincoln County
Special Revenue Funds
2018 Proposed Budget Summary**

0021 Jail Assessment Fund - Jeff Jaeger

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Fines, Forfeits & penalties	\$ 27,078	\$ 43,109	\$ 12,320	\$ 37,000	-14.17%
Total Revenues	27,078	43,109	12,320	37,000	-14.17%
Expenditures					
Outlay	21,500	43,109	11,103	37,000	-14.17%
Total Expenditures	21,500	43,109	11,103	37,000	-14.17%
Other Financing Uses					
Transfer out	-	-	-	-	-
Total Expenditures & Other Finance Uses	\$ 21,500	\$ 43,109	\$ 11,103	\$ 37,000	-14.17%

Emergency Medical Service

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

Goals

- Work with providers on more cost effective service delivery.
- Continue to improve County-wide medical billing for greater efficiencies.
- File insurance claims electronically.
- Work on timelier filing of claims.
- Work on having claims paid within 90 days from date of service.
- Work harder with insurance company on claims older than 60 days.
- Monitor State and Federal regulations for compliance issues.

Performance Indicators

	<u>Merrill</u>		<u>Tomahawk</u>	
	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>
Calls	1,631	1,346	619	627
Charges	\$1,325,079	\$1,204,495	\$565,119	\$571,929
Receipts	\$ 628,464	\$ 553,315	\$287,374	\$266,572

**Lincoln County
Special Revenue Funds
2018 Proposed Budget Summary**

0022 Emergency Medical Service - Dan Leydet

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 734,037	\$ 868,094	\$ 868,094	\$ 984,115	13.37%
Intergovernmental	65,645	60,000	-	70,000	16.67%
Public charges for services	957,928	1,052,000	394,856	960,938	-8.66%
Total Revenues	1,757,610	1,980,094	1,262,950	2,015,053	1.77%
Transfer from General Fund	-	235,000	235,000	-	-100.00%
Total Revenues & Fund Balance Appl	\$ 1,757,610	\$ 2,215,094	\$ 1,497,950	\$ 2,015,053	-9.03%
Expenditures					
Payroll	\$ 60,364	\$ 62,457	\$ 30,611	\$ 62,244	-0.34%
Public Safety	1,840,822	1,917,637	752,923	1,952,809	1.83%
Capital Improvement Plan	168,169	235,000	232,039	-	-100.00%
Total Expenditures	\$ 2,069,355	\$ 2,215,094	\$ 1,015,574	\$ 2,015,053	-9.03%

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

Chronic Disease Prevention

Community Health Improvement Plan
Foot Care
Tobacco Prevention and Control

Disease Control and Follow-up

Food and Water Borne Diseases
Mental Health Coalition
Nutrition Coalition
Sexually Transmitted Diseases
Tuberculosis
Vector Borne Diseases
Vaccine Preventable Diseases

Employee Health

Alcohol and Drug Screening

Environmental Health

Water Testing for Public and Private Wells

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

Family Health

Health Checks
Prenatal Care Coordination
Postpartum Home Visits
Oral Health Prevention Programs
Car Seat Inspections
Cribs for Kids

Immunizations

Childhood and Adult Vaccines

Jail Health

Public Health Preparedness

School Health Services

Goals and Objectives

1. Achieve organizational excellence by means of highly skilled workforce, improved processes, and effective systems.
2. Assure a public health workforce development system to promote excellence in Lincoln County.
3. Improve internal and external communication and collaboration to expand public awareness of our responsibilities
4. Fiscal sustainability

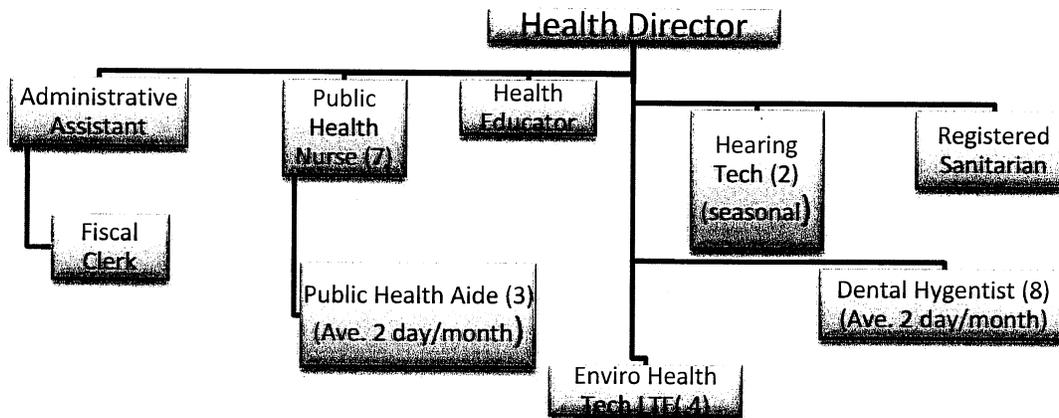
Performance Indicators

- 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 communicable diseases outbreaks prevented.
- Number of environmental complaints resolved.
- Number of public health water sources that are safe.
- Number of inspected establishments with a reduced number of CDC violations.
- Percentage of public health preparedness capabilities met.
- Number of children receiving age appropriate lead testing.
- Percentage of children in Lincoln County that receive dental sealants.
- Number of appropriate growth and developmental assessments, education and referrals with high risk families of young children.

Employment

Postitions	PT	FT	FTE	Total Employed
Health Director		1	1	1
Public Health Nurse		5	5	5
Public Health Nurse	0.8		0.8	1
Public Health Nurse	0.75		0.75	1
Registered Sanitarian		1	1	1
Health Educator		1	1	1
Administrative Assistant		1	1	1
Fiscal Clerk		1	1	1
Enviromental Health Tech Lte	0.4		0.4	1
Public Health Aide(2 day/month)	.09(3x)		0.27	3
Dental Hygentist(2 day/month)	.09(8x)		0.72	8
Hearing Technician(seasonal)				2
Totals	2.4	10	12.94	26

Organization Chart



**Lincoln County
Special Revenue Funds
2018 Proposed Budget Summary**

0023 Health - Shelley Hersil

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 505,067	\$ 549,481	\$ 549,481	\$ 551,973	0.45%
Intergovernmental	102,092	80,095	17,989	87,285	8.98%
Public Charges for Services	200,456	182,856	118,423	174,400	-4.62%
Licenses and permits	-	-	-	-	-
Intergovernmental charges for service:	201,938	185,648	89,786	202,200	8.92%
Miscellaneous revenue	10,451	3,600	5,631	9,400	161.11%
Total Revenues	1,020,004	1,001,680	781,311	1,025,258	2.35%
Fund Balance Applied	-	6,200	-	-	-100.00%
Other Financing Sources	-	-	-	-	-
Total Revenues & Fund Balance Appl	\$ 1,020,004	\$ 1,007,880	\$ 781,311	\$ 1,025,258	1.72%
Expenditures					
Payroll	\$ 914,605	\$ 919,217	\$ 421,976	\$ 924,265	0.55%
Health and Human Services	142,634	88,663	45,404	100,993	13.91%
Capital Outlay	-	-	-	-	-
Total Expenditures	1,057,239	1,007,880	467,381	1,025,258	1.72%
Other Financing Uses					
Transfer to General Fund	57,707	-	-	-	-
Total Expenditures & Other Fin Uses	\$ 1,114,946	\$ 1,007,880	\$ 467,381	\$ 1,025,258	1.72%

Social Services

Mission Statement

To provide services to Lincoln County residents through legally mandated programs designed to strengthen and protect individuals and families to enhance sustainability, foster independence and promote quality of life.

Services

The Department provides services to administer economic support programs, contracted services for persons with developmental disabilities, secure financial support from absent parents for dependent children, and provision of statutory responsibility of the child welfare system.

- Economic Support – Affiliated with the Northern Income Maintenance Consortium, this unit administers and operates Economic Support programs. Individual programs have differing financial and non-financial eligibility criteria. A variety of support services are available to strengthen employment opportunities and to promote self-sufficiency.
- Children, Youth and Families –The purpose of this unit is to keep children safe and to support families to provide safe, permanent and nurturing homes for their children in least restrictive setting while providing a safe environment for the child/youth, the family and the community. This unit has statutory responsibility for providing the following services:
 - Child Protection Services
 - Juvenile Court Intake Services
 - Juvenile Intake Services
 - Alternate Care Placement
 - Other services include stepparent adoption, custody studies, foster parents licensure, and child care certification
- Child Support – This unit exists to provide services necessary to secure financial support from absent parents for dependent children. This process includes locating parents; establishing court orders, including paternity; enforcing existing orders; and monitoring collections. Services are available to Lincoln County residents regardless of financial status.
- Lincoln Industries – This unit provides contracted programming for eligible adults with developmental disabilities to include prevocational services, adult day services and vocational services.

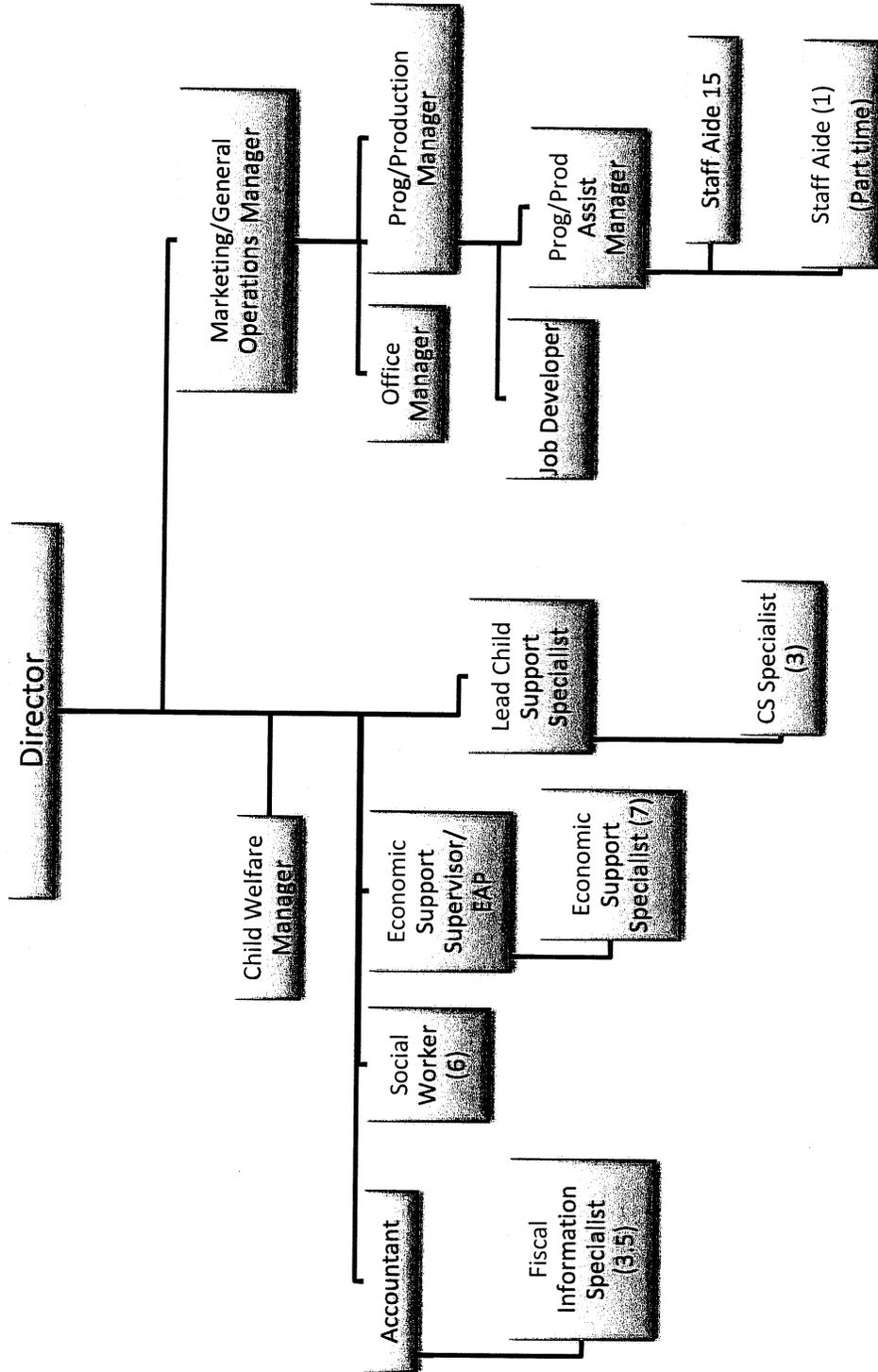
Performance Indicators

- Meet and/or surpass established state performance expectations for Economic Support services provided through the Lincoln County Department of Social Services.
- Meet established state standards for child protective services and juvenile justice response while maintaining least restrictive settings by providing a wide range of services stressing early intervention to at-risk children and families.
- Meet and/or surpass state performance criteria for paternity establishment, child support collection, and child support enforcement.
- Meet and/or surpass state performance criteria for job skill development and job placement.

Employment

Positions	PT	FT	FTE	Total Employed
Director		1	1	1
Child Welfare Manager		1	1	1
Accountant		1	1	1
Social Worker		6	6	6
Economic Support Supervisor/EAP		1	1	1
Economic Support Specialist	0.8	6	7	7
Lead Child Support Specialist	0.83		0.83	1
Child Support Specialist		3	3	3
Fiscal Information Specialist	1.47	2	2.47	4
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
Job Developer		1	1	1
Staff Aide		15	15	15
Staff Aide(18 hours/week)	0.6		0.6	1
Totals	3.7	41	43.9	46

Organization Chart



**Lincoln County
Special Revenue Funds
2018 Proposed Budget Summary**

0024 Social Services - Renee Krueger

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 506,531	\$ 552,885	\$ 552,885	\$ 600,450	8.60%
Intergovernmental Revenue	1,741,323	2,003,401	1,117,560	1,784,009	-10.95%
Public Charges for Service	450	-	-	-	0.00%
Intergovernmental Charges	2,585	3,700	-	3,700	0.00%
Miscellaneous revenue	1,365	-	-	-	0.00%
Total Revenues	2,252,254	2,559,986	1,670,445	2,388,159	-6.71%
Expenditures					
Payroll	\$ 1,287,079	\$ 1,376,298	\$ 590,724	\$ 1,414,868	2.80%
Health and Human Services	1,081,540	1,183,688	603,216	973,291	-17.77%
Capital Outlay	-	-	-	-	0.00%
Total Expenditures	\$ 2,368,619	\$ 2,559,986	\$ 1,193,940	\$ 2,388,159	-6.71%
Other Financing Uses					
Transfer to General Fund	-	-	-	-	-
Total Expenditures & Other Fin Uses	\$ 2,368,619	\$ 2,559,986	\$ 1,193,940	\$ 2,388,159	-6.71%

**Lincoln County
Debt Service Funds
2018 Proposed Budget Summary**

0030 Debt Service - Dan Leydet

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 852,238	\$ 892,995	\$ 892,995	\$ 839,050	-6.04%
Intergovernmental revenue	14,931	14,500	7,457	14,900	2.76%
Total Revenues	867,169	907,495	900,452	853,950	-5.90%
Fund Balance Applied					
	-	-	-	-	-
Other Financing Sources	9,032,905	-	-	-	-
Proceeds from Long-Term Debt	-	-	-	-	-
Total Rev/Transfers/Fund Bal App	\$ 9,900,074	\$ 907,495	\$ 900,452	\$ 853,950	-5.90%
Expenditures					
Debt service	\$ 9,897,562	\$ 907,495	\$ 710,069	\$ 853,950	-5.90%
Total Expenditures	\$ 9,897,562	\$ 907,495	\$ 710,069	\$ 853,950	-5.90%

LINCOLN COUNTY
DEBT SCHEDULE
FOR THE YEAR 2018

ISSUE	BALANCE 1/1/18	PAYMENTS	ADDITIONS	BALANCE 12/31/18	2019	2020	2021	2022	2023	2024	2029	2034	2036 TOTAL
FUNDED THROUGH REIMBURSEMENTS													
TAXABLE G.O. PROMISSORY NOTES (ECONOMIC DEVELOPMENT BONDS) DATED 8/27/10													
30027758.531081	890,000.00	520,000.00		370,000.00	170,000.00	200,000.00							370,000.00
30027758.531080	40,600.00	25,200.00		15,400.00	11,400.00	4,000.00							15,400.00
G.O. REFUNDING BONDS 12/1/16													
30015658.531081	8,680,000.00	110,000.00		8,570,000.00	115,000.00	785,000.00	820,000.00	860,000.00	895,000.00	5,095,000.00			8,570,000.00
30015658.531080	1,151,900.00	172,500.00		979,400.00	170,250.00	161,250.00	145,200.00	128,400.00	110,850.00	263,450.00			979,400.00
G. O. BONDS DATED 11/15/08													
30015858.531081	625,000.00	0.00		625,000.00	625,000.00								625,000.00
30015858.531080	39,375.00	26,250.00		13,125.00	13,125.00								13,125.00
TOTAL REIMBURSEMENT PRINC													
	10,195,000.00	630,000.00	0.00	9,565,000.00	910,000.00	985,000.00	820,000.00	860,000.00	895,000.00	5,095,000.00	0.00	0.00	9,565,000.00
TOTAL REIMBURSEMENT INT													
	1,231,875.00	223,950.00	0.00	1,007,925.00	194,775.00	165,250.00	145,200.00	128,400.00	110,850.00	263,450.00	0.00	0.00	1,007,925.00
TOTAL REIMBURSEMENT													
	11,426,875.00	853,950.00	0.00	10,572,925.00	1,104,775.00	1,150,250.00	965,200.00	988,400.00	1,005,850.00	5,358,450.00	0.00	0.00	10,572,925.00
FUNDED THROUGH PINECREST													
NOTE ANTICIPATION NOTE 2/14/17													
61000000.223000	2,600,000.00	0.00		2,600,000.00	0.00	0.00	2,600,000.00						2,600,000.00
61000000.224000	260,000.00	65,000.00		195,000.00	65,000.00	65,000.00							195,000.00
GO REFUNDING BONDS 2/14/17													
61000000.223000	6,950,000.00	10,000.00		6,940,000.00	350,000.00	360,000.00	370,000.00	315,000.00	325,000.00	1,775,000.00	2,050,000.00	1,395,000.00	6,940,000.00
61000000.224000	2,478,487.00	218,550.00		2,259,937.00	218,350.00	207,850.00	197,050.00	185,950.00	176,500.00	730,250.00	445,287.00	98,700.00	2,259,937.00
PINE CREST PRINCIPAL													
	9,550,000.00	10,000.00	0.00	9,540,000.00	350,000.00	360,000.00	2,970,000.00	315,000.00	325,000.00	1,775,000.00	2,050,000.00	1,395,000.00	9,540,000.00
PINE CREST INTEREST													
	2,738,487.00	283,550.00	0.00	2,454,937.00	283,350.00	272,850.00	262,050.00	185,950.00	176,500.00	730,250.00	445,287.00	98,700.00	2,454,937.00
TOTAL COUNTY PRINCIPAL													
	19,745,000.00	640,000.00	0.00	19,105,000.00	1,260,000.00	1,345,000.00	3,790,000.00	1,175,000.00	1,220,000.00	6,870,000.00	2,050,000.00	1,395,000.00	19,105,000.00
TOTAL COUNTY INTEREST													
	3,970,362.00	507,500.00	0.00	3,462,862.00	478,125.00	438,100.00	407,250.00	314,350.00	287,350.00	993,700.00	445,287.00	98,700.00	3,462,862.00
CAPITAL LEASES													
ISSUE	BALANCE 1/1/18	PAYMENTS	ADDITIONS	BALANCE 12/31/18	2019	2020	TOTAL						
QUAD AXLE TRUCKS													
70000000.223000	67,292.00	6,098.00		61,194.00	60,451.00								60,451.00
70324053.531080	5,987.00	3,991.00		1,996.00	2,739.00								2,739.00
TOTAL LEASE PAYMENT													
	73,279.00	10,089.00	0.00	63,190.00									63,190.00

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, 2017, this is computed as follows:

Equalized valuation (2017) as certified by Wisconsin Department of Revenue	\$ 2,381,987,700
Legal Debt Percentage Allowed	5%
Legal Debt Limit	\$ 119,099,385
General Obligation Debt Outstanding	17,145,000
Unused Margin of Indebtedness	\$ 101,954,385
Percent of Legal Debt Incurred	14.4%
Percent of Legal Debt Available	85.6%
2018 Debt Levy	\$ 839,050
2018 Debt Levy Rate	\$ 0.000359154
2018 Debt Levy Mill Rate	\$ 0.359154

**Lincoln County
Trust Fund
2018 Proposed Budget Summary**

0050 Dog License Fund - Dan Leydet

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Licenses and Permits	\$ 41,895	\$ 40,000	\$ 38,050	\$ 40,000	0.00%
Total Revenues	\$ 41,895	\$ 40,000	\$ 38,050	\$ 40,000	0.00%
Expenditures					
Health and Human Services	\$ 41,895	\$ 40,000	\$ -	\$ 40,000	0.00%
Total Expenditures	\$ 41,895	\$ 40,000	\$ -	\$ 40,000	0.00%

Solid Waste

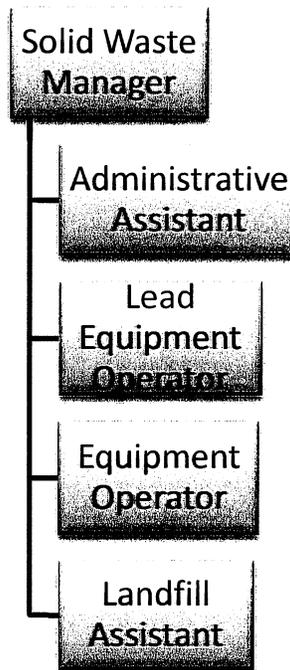
Mission Statement

The mission of the Solid Waste Department is to provide Lincoln County residents, businesses and institutions with an economically viable alternative for municipal solid waste (MSW) management by operating a MSW landfill facility that conforms to Wisconsin Administrative Code NR 500 series regulations and the United States Environmental Protection Agency (EPA) as assured through licensure by the Wisconsin Department of Natural Resources (DNR). In addition the Solid Waste Department supports the concepts of sustainability and integrated resource management through education and service offerings such as: a recycling drop off facility for residential paper and recyclable containers, organics composting, bulky item, metal and electronics recycling, universal waste handling, facilitating disposal of household hazardous waste, construction and demolition waste disposal, a clean wood/brush disposal area and onsite remediation of fuel contaminated soil.

Employment

Positions	PT	FT	FTE	Total Employed
Solid Waste Manager		1	1	1
Administrative Assistant		1	1	1
Lead Equipment Operator		1	1	1
Equipment Operator		1	1	1
Landfill Assistant	0.4		0.4	1
Totals	0.4	4	4.4	5

Organization Chart



**Lincoln County
Proprietary Funds
2018 Proposed Budget Summary**

0060 Solid Waste - Dan Miller

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Intergovernmental Revenues	-	-	-	-	-
Public charges for services	1,511,215	1,694,869	88,570	1,830,000	7.97%
Intergovernmental chrgs for services	120,308	160,000	867,467	160,000	0.00%
Miscellaneous	69,250	80,000	-	83,000	3.75%
Total Revenues	1,700,773	1,934,869	956,037	2,073,000	7.14%
Fund Balance Applied	-	457,558	-	468,750	-
Total Rev/Transfers/Fund Bal App	\$ 1,700,773	\$ 2,392,427	\$ 956,037	\$ 2,541,750	6.24%
Expenditures					
Payroll	\$ 346,665	\$ 330,927	\$ 149,579	\$ 388,650	17.44%
Public Works	1,927,219	1,861,500	320,216	1,953,100	4.92%
Total Expenditures	2,273,884	2,192,427	469,795	2,341,750	6.81%
Other Financing Uses	208,000	200,000	-	200,000	0.00%
Total Expenditures & Other Fin Uses	\$ 2,481,884	\$ 2,392,427	\$ 469,795	\$ 2,541,750	6.24%

Pine Crest Mission Statement

Pine Crest is a county owned, community supported center focusing on individualized, short-term, long-term care and rehabilitation for adults. We are dedicated to enriching life experiences through building trusting relationships with residents, families, and our community in a family oriented setting.

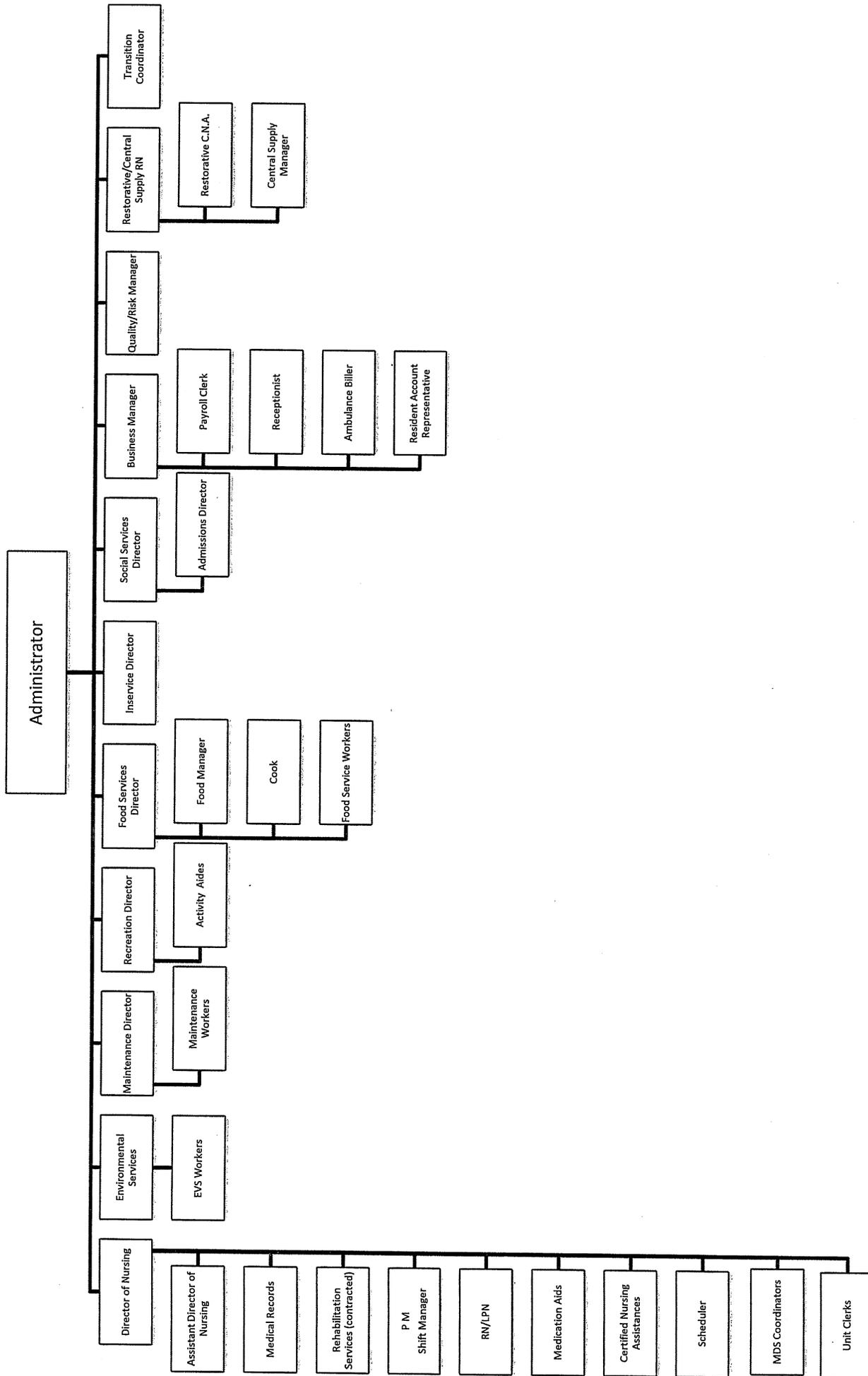
Pine Crest Vision Statement

Pine Crest will be recognized as a center of excellence providing individualized healthcare and services to our community. We strive to attract and develop quality, compassionate employees.

Employment

Positions	PT	FT	FTE	Total Employed
Administrator		1	1	1
Director of Nursing		1	1	1
Inservice Director		1	1	1
Social Services Director		1	1	1
Recreation Director		1	1	1
Maintenance Director		1	1	1
Executive Housekeeper		1	1	1
Business Office Manager		1	1	1
Central Supply Manager		1	1	1
Quality Risk Manager		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)	22	16	24	36
Medication Aides	3	5	5.6	8
Certified Nursing Assistants	65	33	75.5	98
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	0.6	1	1.6	2
Domestic Service Worker	3	9	10	11
Central Supply Aide	3	1	2.9	4
Cook		4	4	4
Food Services Worker	22	5	13.2	27
Totals	122.6	96	162.2	216

Pine Crest Organizational Chart



**Lincoln County
Proprietary Funds
2018 Proposed Budget Summary**

0061 Pine Crest - Lisa Gervais

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Tax Levy	\$ 546,800	\$ 632,756	\$ 632,756	\$ 556,942	-11.98%
Public Charges for Services	11,697,531	11,371,050	4,163,019	11,633,034	2.30%
Miscellaneous	16,953	200	2,773	200	0.00%
Total Revenues	12,261,284	12,004,006	4,798,547	12,190,176	1.55%
Funds Applied					
	-	-	-	75,000	-
Total Rev/Other Fin Sources	\$ 12,261,284	\$ 12,004,006	\$ 4,798,547	\$ 12,265,176	2.18%
Expenditures					
Payroll	\$ 9,221,736	\$ 9,581,306	\$ 4,363,077	\$ 9,800,976	2.29%
Health and Human Services	4,043,104	2,422,700	1,893,962	2,464,200	1.71%
Total Expenditures	13,264,840	12,004,006	6,257,039	12,265,176	2.18%

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.

2018 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 and begin roadside brushing and ditching improvement using established GIS inventory based on priority.
- Continue garlic mustard and other invasive plant control on the County Forest.
- Continue access/landing improvements on small lakes with awarded grant dollars.
- Continue to sell tax delinquent and other county property as needed.
- Improve recreational trails and parks.

Performance Indicators

- Established 2104 acres of timber towards our allowable cut on the county forest in 2017.
- Finished 3.4 miles of summer ATV trail development using state grant funding.
- Performed improvement work to Underdown Campground.
- Performed renovations to equestrian/ski and bike trails using awarded grant dollars and donations.
- Assisted with new signage on the Underdown Equestrian Trail using RTA grant dollars.
- Added electrical service to hand pump and shelter house at the Underdown trail head.
- Installed a 50' steel clear-span bridge and ramp on the Highway 39 snowmobile trail using grant dollars.
- Installed new campfire rings at several campsites at Otter Lake Campground.
- Conducted campsite improvements to Otter Lake Campground.

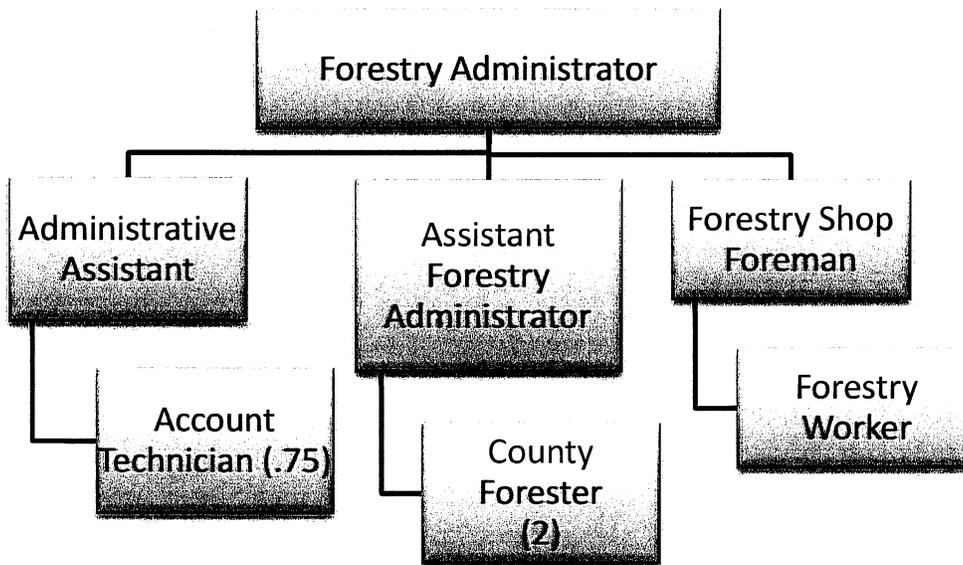
- Replaced roof on shelterhouse #2 at Newwood Park.
- Performed invasive species plant control, held invasive species educational sessions and distributed invasive plant information for user groups of the County Forest.
- Sold one-100 foot reservation in the Town of Schley.
- Completed Lake access/landing improvement on Underdown Lake with grant funding.
- Completed roadside brushing work on Armstrong Creek Road.
- Replaced 6 culverts on roads receiving County Forest Road Aid Funding.
- Worked towards continued forest certification compliance by narrowing SFI and FSC CARS and OFI's.
- Implemented the Lincoln County 5-Year Outdoor Recreation Plan.
- Implemented the Lincoln County Forest 15-Year Comprehensive Land Use Plan.

Employment

Positions	PT	FT	FTE	Total Employed
Forestry Administrator		1	1	1
Assistant Administrator		1	1	1
Administrative Assistant		1	1	1
Forestry Shop Foreman		1	1	1
County Forester		2	2	2
Account Technician*	0.75		0.75	1
Forestry Worker		1	1	1
Totals	0.75	7	7.75	8

*Account Technician is shared with UW Extension to make a full time position

Organization Chart



**Lincoln County
Proprietary Funds
2018 Proposed Budget Summary**

0062 Forestry - Kevin Kleinschmidt

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Intergovernmental Revenue	249,161	120,470	159,390	124,470	3.32%
Public charges for services	1,465,735	941,522	695,729	948,945	0.79%
Intergovernmental charges	2,065	2,065	-	-	-100.00%
Miscellaneous	13,547	-	35	-	-
Total Revenues	1,730,508	1,064,057	855,154	1,073,415	0.88%
Fund Balance Applied	-	315,333	-	256,310	-18.72%
Total Rev, Fund Bal Applied and Transfer	\$1,730,508	\$1,379,390	\$ 855,154	\$1,329,725	-3.60%
Expenditures					
Payroll	\$ 641,916	\$ 600,144	\$ 280,848	\$ 610,927	1.80%
Conservation and development	264,433	703,726	155,530	643,278	-8.59%
Total Expenditures	906,349	1,303,870	436,378	1,254,205	-3.81%
Other Financing Uses					
Transfer to Gen Fund	816,342	75,520	-	75,520	0.00%
Total Expenditures and Other Fin Uses	\$1,722,691	\$1,379,390	\$ 436,378	\$1,329,725	-3.60%

**Lincoln County
Proprietary Fund
2018 Proposed Budget Summary**

0063 Lincoln Industries - Renee Krueger

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Intergovernmental Revenue	-	-	-	-	-
Public Charges for Service	2,069,250	1,810,516	756,365	1,875,323	3.58%
Intergovernmental charges	6,400	-	-	-	-
Miscellaneous	200	-	2,710	-	-
Total Revenues	2,075,850	1,810,516	759,075	1,875,323	3.58%
Fund Balance Applied					
	-	-	-	50,000	-
Total Revenues & Fund Bal Applied	\$ 2,075,850	\$ 1,810,516	\$ 759,075	\$ 1,925,323	6.34%
Expenditures					
Payroll	\$ 1,008,176	\$ 1,054,366	\$ 432,428	\$ 1,136,884	7.83%
Health and Human Services	881,231	656,150	298,568	688,439	4.92%
Total Expenditures	1,889,407	1,710,516	730,996	1,825,323	6.71%
Other Financing Uses					
Transfer Out	100,000	100,000	-	100,000	-
Total Expend & Other Financing Uses	\$ 1,989,407	\$ 1,810,516	\$ 730,996	\$ 1,925,323	6.34%

Highway Department

Mission Statement

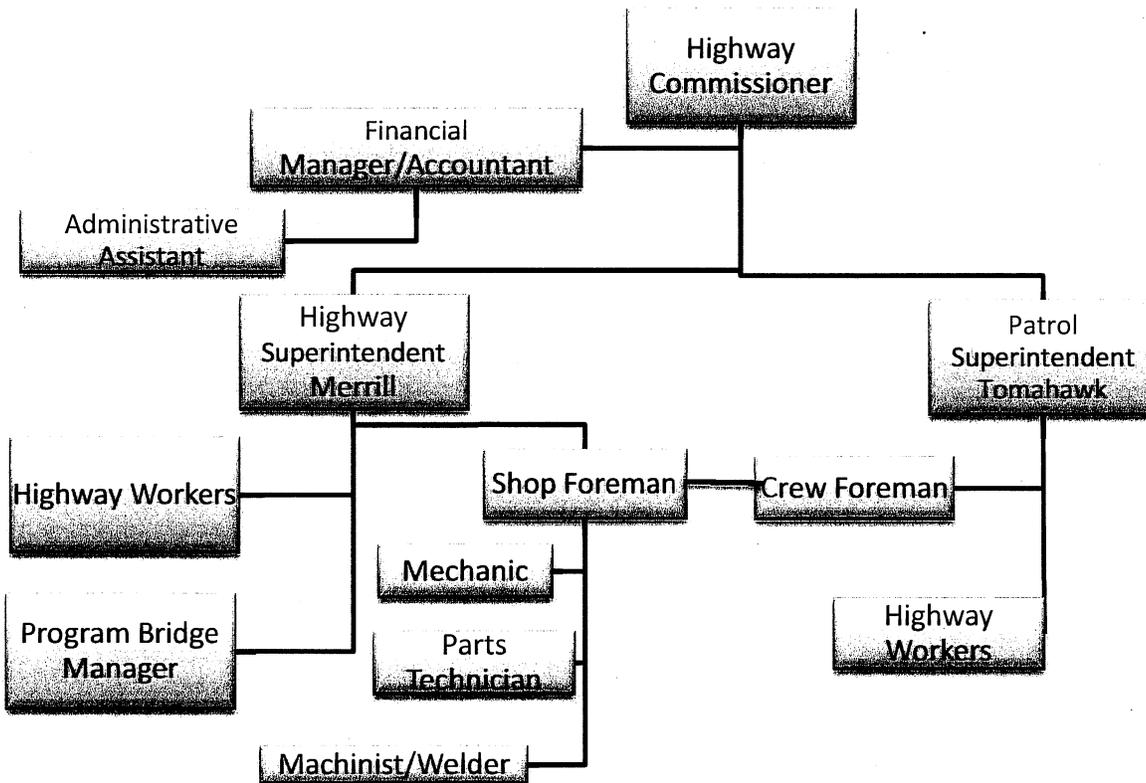
The mission of the Highway Department is to provide maintenance and construction on the county trunk highway system for the safe, convenient, and efficient movement of vehicles within Lincoln County. Second, the Department provides good quality, cost-effective roadway maintenance and construction services 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.

Employment

Positions	PT	FT	FTE	Total Employed
Highway Commissioner		1	1	1
Financial Manager/Accountant*	0.75		0.75	1
Administrative Assistant		1	1	1
Highway Superintendent		1	1	1
Patrol Superintendent		1	1	1
Crew Foreman		1	1	1
Shop Foreman		1	1	1
Program Bridge Manager		1	1	1
Machinist/Welder		1	1	1
Mechanic		4	4	4
Parts Technician		1	1	1
Highway Workers		30	30	30
Totals	0.75	43	43.75	44

*Shared with Finance to make a full time position

Organization Chart



**Lincoln County
Proprietary Fund
2018 Proposed Budget Summary**

0070 Highway - John Hanz

Account Description	2016 Actual Amount	2017 Modified Budget	2017 6 month Actual	2018 Original Budget	2017/2018 % of Change
Revenues					
Licenses & Permits	925	1,000	700	1,000	0.00%
Public Charges for Services	64,863	20,500	1,256	60	-99.71%
Intergov't Charges for Services	6,914,692	6,556,047	2,930,982	6,502,186	-0.82%
Miscellaneous	410,272	102,550	13,387	5,050	-95.08%
Total Revenues	7,390,752	6,680,097	2,946,324	6,508,296	-2.57%
Fund Balance Applied					
Total Revenues and Transfers	\$ 7,390,752	\$ 6,680,097	\$ 2,946,324	\$ 6,508,296	-2.57%
Expenditures					
Payroll	\$ 3,333,690	\$ 1,605,902	\$ 1,555,392	\$ 3,346,735	108.40%
Public Works	3,996,853	5,074,195	1,698,670	3,161,561	-37.69%
Total Expenditures	\$ 7,330,543	\$ 6,680,097	\$ 3,254,063	\$ 6,508,296	-2.57%

Operating Levy Rate Calculation

2018 allowable tax levy for operations	\$ 11,705,221
Add:	
Library Levy	634,646
Culvert Aid	27,125
Emergency Medical	984,115
Total 2017 Operating Levy	<u>\$ 13,351,107</u>

2017 Equalized Value (exclusive of TID) \$ 2,336,187,300

* Less library levy for 43.12 payments and County-wide ambulance service

Proposed Tax Levy for 2018 Operations

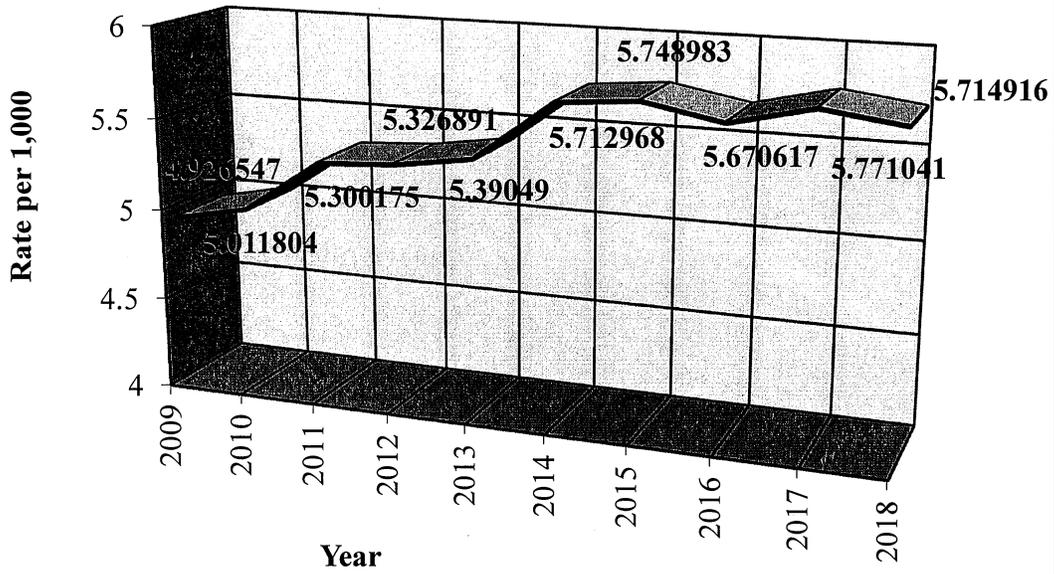
Total Proposed Other Tax Levy	\$ 11,175,238
Add: Special Purpose Levy Libraries	634,646
Veterans Relief	5,000
Countywide EMS	984,115
Health	551,973
State Special Charges Upon County	135
Total Proposed Operating Tax Levy	<u>\$ 13,351,107</u>
Add: Debt Service	839,050
Total County Tax Levy	<u>\$ 14,190,157</u>

Operating Levy Rate	\$ 0.0047835
Debt Service Rate	\$ 0.0003592
Libraries	\$ 0.0002717
Veterans Relief	\$ 0.0000021
Countywide EMS	\$ 0.0004212
Health	\$ 0.0002363
State Special Charges Upon County	\$ 0.0000001

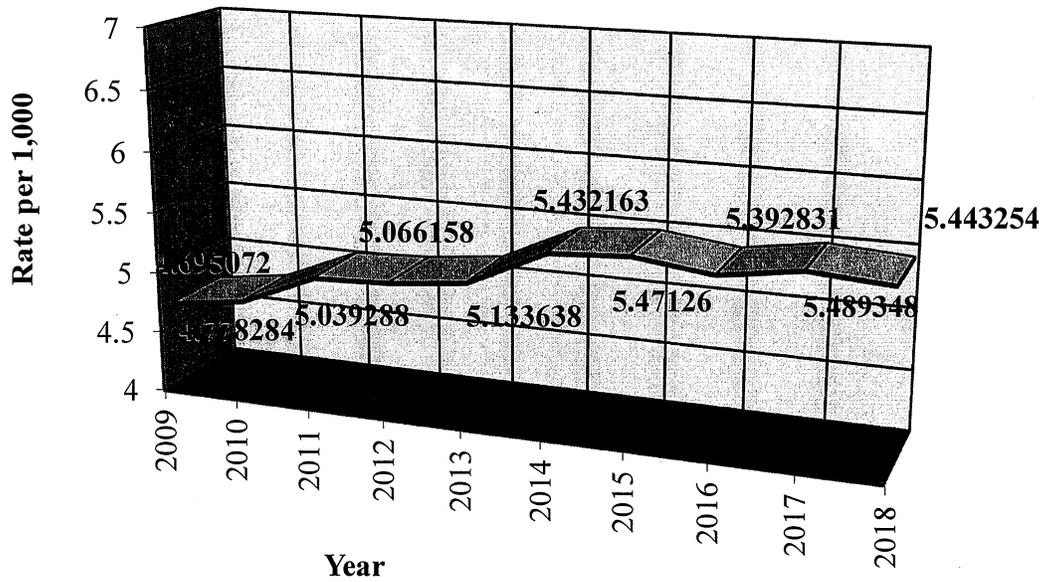
Tax rate per \$1,000 for townships (exclusive of assessment for libraries and debt)	\$ 5.443254
Libraries tax rate per \$1,000 value	<u>0.271659</u>
Total operating tax rate per \$1,000 value for townships	\$ 5.714913
Debt service tax rate per \$1,000 value	<u>0.359154</u>
Total rate per \$1,000 value for townships	<u>\$ 6.074066</u>

Operating tax rate per \$1,000 value for cities	\$ 5.443254
Debt service tax rate per \$1,000 value	<u>0.359154</u>
Total tax rate per \$1,000 value for cities	<u>\$ 5.802408</u>

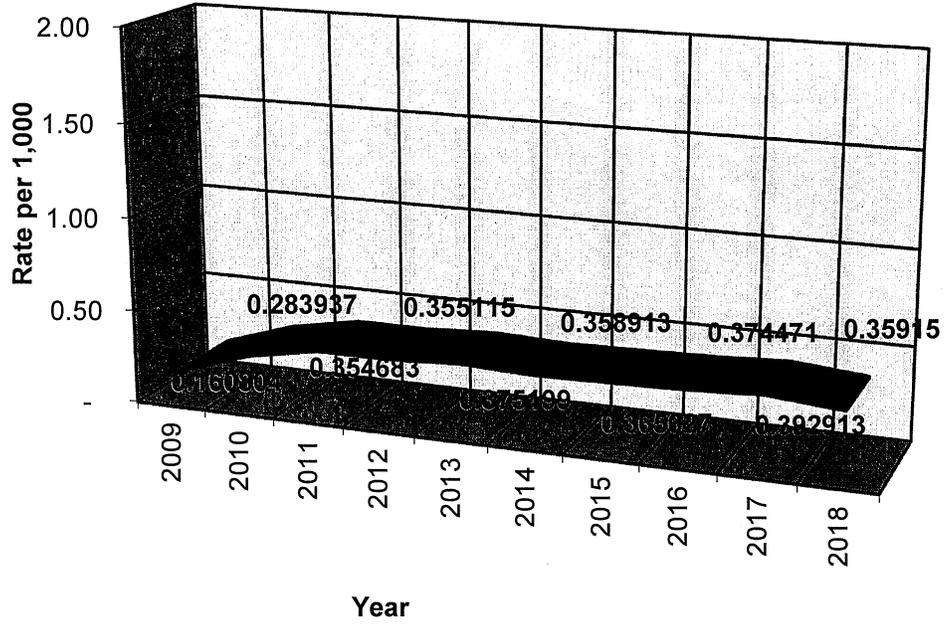
Operational Mill Rate Comparison For Townships 2009-2018



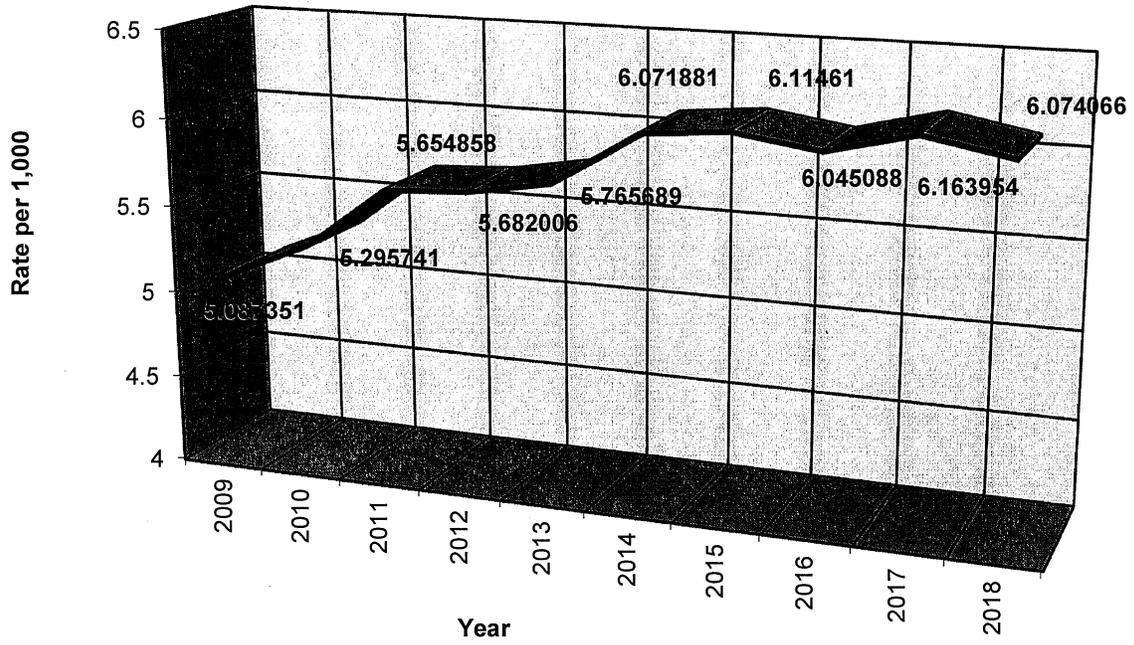
Operational Mill Rate Comparison For Cities 2009-2018



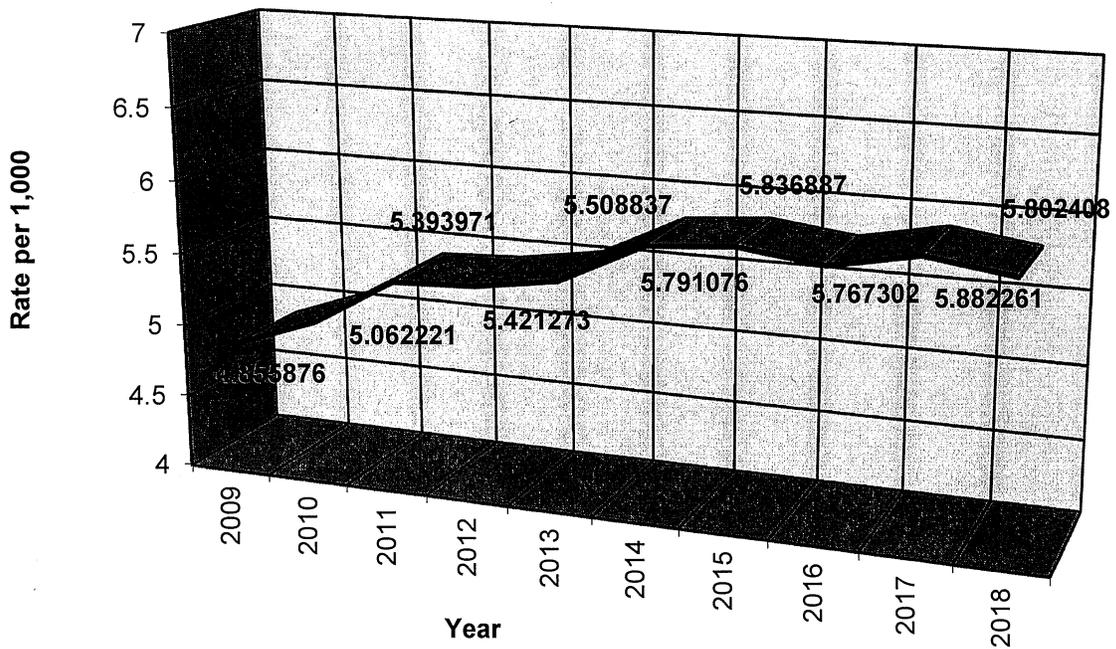
Debt Service Mill Rate for County 2009-2018



Total Mill Rate for Townships 2009-2018



Total Mill Rate for Cities 2009-2018



Lincoln County
Apportionment of County Taxes to Townships and Cities
2017 and 2018 Adopted

Townships	Equalized Value (Exclusive of TID)	% to Total	Special Charges Upon	Health	Veterans Relief	Libraries	Countywide EMS	Debt Service	Other County Taxes	Total County Taxes	2017 Apportionment	% Change
Birch	\$ 37,672,500	0.016125633	2.18	\$ 8,900.91	\$ 80.63	\$ 13,663.05	\$ 15,869.48	\$ 13,530.21	\$ 180,207.79	\$ 232,254.25	\$ 236,066.21	-1.61%
Bradley	450,279,500	0.192741181	26.02	\$ 106,387.93	\$ 963.71	\$ 163,307.21	\$ 189,679.49	\$ 161,719.49	\$ 2,153,928.57	\$ 2,776,012.42	\$ 2,734,979.70	1.50%
Coming	70,421,400	0.030143730	4.07	\$ 16,638.53	\$ 150.71	\$ 25,540.41	\$ 29,664.90	\$ 25,292.10	\$ 336,863.36	\$ 434,154.08	\$ 444,817.32	-2.40%
Harding	44,527,900	0.019060073	2.57	\$ 10,520.65	\$ 95.30	\$ 16,149.36	\$ 18,757.30	\$ 15,992.35	\$ 213,000.85	\$ 274,518.38	\$ 288,149.27	-4.73%
Harrison	164,553,600	0.070436818	9.51	\$ 38,879.22	\$ 352.18	\$ 59,680.24	\$ 69,317.94	\$ 59,100.01	\$ 787,148.21	\$ 1,014,487.31	\$ 1,010,447.51	0.40%
King	165,288,300	0.070751305	9.55	\$ 39,052.81	\$ 353.76	\$ 59,946.70	\$ 69,627.42	\$ 59,363.88	\$ 790,662.67	\$ 1,019,016.79	\$ 1,000,699.54	1.83%
Merrill	193,284,500	0.082735019	11.17	\$ 45,667.50	\$ 413.68	\$ 70,100.35	\$ 81,420.77	\$ 69,418.82	\$ 924,583.53	\$ 1,191,615.82	\$ 1,196,641.52	-0.42%
Pine River	136,109,200	0.058261253	7.87	\$ 32,158.64	\$ 291.31	\$ 49,364.04	\$ 57,335.77	\$ 48,884.10	\$ 651,083.37	\$ 839,125.10	\$ 870,137.41	-3.56%
Rock Falls	82,861,300	0.035468603	4.79	\$ 19,577.71	\$ 177.34	\$ 30,052.11	\$ 34,905.18	\$ 29,759.93	\$ 396,370.08	\$ 510,847.14	\$ 505,576.08	1.04%
Russell	40,856,500	0.017488538	2.36	\$ 9,653.20	\$ 87.44	\$ 14,817.82	\$ 17,210.73	\$ 14,673.76	\$ 195,438.57	\$ 251,883.88	\$ 254,042.25	-0.85%
Schley	63,457,300	0.027162762	3.67	\$ 14,993.11	\$ 135.81	\$ 23,014.67	\$ 26,731.28	\$ 22,790.92	\$ 303,550.33	\$ 391,219.79	\$ 402,229.66	-2.74%
Scott	99,673,100	0.042664858	5.76	\$ 23,549.85	\$ 213.32	\$ 36,149.40	\$ 41,987.13	\$ 35,797.95	\$ 476,789.95	\$ 614,493.36	\$ 628,232.13	-2.19%
Skanawan	50,036,500	0.021418017	2.89	\$ 11,822.17	\$ 107.09	\$ 18,147.22	\$ 21,077.79	\$ 17,970.79	\$ 239,351.45	\$ 308,479.40	\$ 314,464.65	-1.90%
Somo	19,954,100	0.008541310	1.15	\$ 4,714.57	\$ 42.71	\$ 7,236.95	\$ 8,405.63	\$ 7,166.59	\$ 95,451.17	\$ 123,018.77	\$ 123,556.41	-0.44%
Tomahawk	65,995,100	0.028249062	3.81	\$ 15,592.71	\$ 141.25	\$ 23,935.08	\$ 27,800.33	\$ 23,702.38	\$ 315,689.99	\$ 406,865.55	\$ 389,590.60	4.43%
Wilson	64,909,600	0.027784416	3.75	\$ 15,336.25	\$ 138.92	\$ 23,541.39	\$ 27,343.06	\$ 23,312.51	\$ 310,497.46	\$ 400,173.34	\$ 417,255.23	-4.09%
Total Towns	\$ 1,749,880,400	0.749032580	101.12	\$ 413,445.76	\$ 3,745.16	\$ 634,646.00	\$ 737,134.20	\$ 628,475.79	\$ 8,370,617.35	\$ 10,788,165.38	\$ 10,816,885.49	-0.27%
Cities												
Merrill	\$ 377,951,600	0.161781378	21.84	\$ 89,298.95	\$ 808.91	\$ -	\$ 159,211.48	\$ 135,742.66	\$ 1,807,945.40	\$ 2,193,029.24	\$ 1,992,526.26	10.06%
Tomahawk	208,355,300	0.089186043	12.04	\$ 49,228.29	\$ 445.93	\$ -	\$ 87,769.32	\$ 74,831.55	\$ 996,675.25	\$ 1,208,962.38	\$ 1,199,729.33	0.77%
Total Cities	\$ 586,306,900	0.250967420	33.88	\$ 138,527.24	\$ 1,254.84	\$ -	\$ 246,980.80	\$ 210,574.21	\$ 2,804,620.65	\$ 3,401,991.62	\$ 3,192,255.59	6.57%
Grand Total	\$ 2,336,187,300	1.000000000	135.00	\$ 551,973.00	\$ 5,000.00	\$ 634,646.00	\$ 984,115.00	\$ 839,050.00	\$ 11,175,238.00	\$ 14,190,157.00	\$ 14,009,141.08	1.29%

2018 Budget Highlights

In March 2017, the Lincoln County Board of Supervisors were informed of the State levy increase limit of net new construction or zero whichever one is greater. In the following months, department heads, oversight committees, and the Finance and Insurance Committee worked to reach that target. In October, the Preliminary Budget was presented to the County Board. The tax levy increase reflects the change in net new construction.

Equalized valuation (exclusive of TID) for Lincoln County increased from \$2,272,752,400 to \$2,336,187,300 which is a increase of 2.72%.

Other comparative data for 2013 through 2017 are as follows:

Proposed Budget	2018 Budget	2017 Budget	2016 Budget	2015 Budget	2014 Budget
Total County Budget	\$ 52,430,693	\$ 51,979,639	\$ 48,757,240	\$ 49,877,624	\$ 48,227,602
Percent increase (decrease)	0.87%	6.61%	(2.25%)	3.42%	(0.54%)
Operating Tax Levy	\$ 13,351,107	\$ 13,116,147	\$ 12,905,429	\$ 12,809,080	\$ 12,674,743
Percent increase (decrease)	1.79%	1.63%	0.75%	1.06%	0.69%
Levy for Debt Payments	\$ 839,050	\$ 892,995	\$ 852,238	\$ 814,639	\$ 796,288
Percent increase (decrease)	(6.04%)	4.78%	4.62%	2.30%	(9.12%)
Total Tax Levy	\$ 14,190,157	\$ 14,009,142	\$ 13,757,667	\$ 13,622,853	\$ 13,471,031
Percent Increase (decrease)	1.29%	1.83%	0.99%	1.13%	0.05%
Equalized valuation (TID out)	\$ 2,336,187,300	\$ 2,272,752,400	\$ 2,275,842,400	\$ 2,228,060,000	\$ 2,218,609,000
Percent increase (decrease)	2.79%	(0.14%)	2.14%	0.43%	(5.00%)
Shared Revenue	\$ 1,014,841	\$ 960,000	\$ 980,000	\$ 980,000	\$ 967,000
Percent increase (decrease)	5.71%	(2.04%)	0.00%	1.34%	(0.00%)

**2018 Budget
Capital Improvement Projects (CIP)**

Department	Project	2018
Maintenance	Social Services HVAC and Controls Project	1,200,000
Lincoln Industries	Tomahawk Building Upgrades	200,000
Landfill	Construction of Phase 4 Mod	850,000
Debt Service	Building Project	853,950
County Board	Family Care	289,849
County Roads	Pulverize and Repave Roads	833,000
Highway Equipment	Rubber Tire Roller	120,000
Highway Equipment	Paint Machine	78,000
Highway Equipment	Partol Trucks (Reimburse General Fund)	67,000
Highway Equipment	Tandem Axle Plow Truck	200,000
	Total CIP Expenditures	4,691,799

FUNDING SOURCES		2018
	Designated for CIP	
Emerg Medical	Ambulance	
Maintenance	Social Services HVAC and Controls Project	1,200,000
County Board	Family Care	289,849
	Total Designated for CIP	1,489,849
	Tax Levy	
County Roads	Pulverize and Repave Roads	483,000
Debt Service	Building Project	853,950
	Total tax Levy	1,336,950
	Designated Department Funds	
Highway	Highway Equipment	815,000
Lincoln Industries	Tomahawk Building Upgrades	200,000
Landfill	Construction of Phase 4 Mod 1B	850,000
	Total Designated Department Funds	1,865,000
	Total Funding Sources	4,691,799

**2018 Budget
Capital Outlay**

Expenditures Department	Project	2018
IT	Web Site Upgrade	18,000
Maintenance	10th Street Sidewalk Project	12,000
Forestry	Pickup Truck #2	25,000
Forestry	c-20 Trailer	26,000
Highway	Broom	15,000
Highway	Router	10,000
Highway	Mower Ditch	10,000
Highway	1/2 Ton Truck	45,000
Solid Waste	Mower	27,000
	Total for Outlay (Projects less than \$50,000)	188,000

Funding Sources	CIP	2018
IT	Web Site Upgrade	18,000
Maintenance	10th Street Sidewalk Project	12,000
	Total CIP	30,000
Forestry	Equipment	51,000
Lincoln Industries	Tomahawk Projects	
Solid Waste	Mower	27,000
Highway	Equipment	80,000
	Total Departmental Funds	158,000
	Total Funding Sources	188,000

Lincoln County 2018 Budget
 Carryovers and Fund Balance Applied
 General Fund

Fund Number	Dept Number	Department	Department Carryover	Gen Fund Applied	Description
10	10	County Board		289,849.00	Family Care (CIP)
10	25	Information Technology		118,000.00	IT Projects (CIP)
10	26	Maintenance		1,212,000.00	Outlay Projects (CIP)
10	27	Veterans Services	2,000.00		Fuel Assistance
10	44	UW Extension	600.00		Farm safety grant
			25.00		Safety Day Camp
			100.00		Pest Application
			1,500.00		After the Bell
			328.00		WEN Grant
			4,000.00		Teen Court
			100.00		LLC Program
			500.00		Strong Bones
					Healthy Heart
			50.00		Med Disposal
			100.00		Master Gardner
			369.00		Strengthening Families
			500.00		Social Norms
			500.00		Seed to Table Grant
		Subtotals	\$ 10,672.00	\$ 1,619,849.00	
		Total funds applied in general fund		\$ 1,630,521.00	