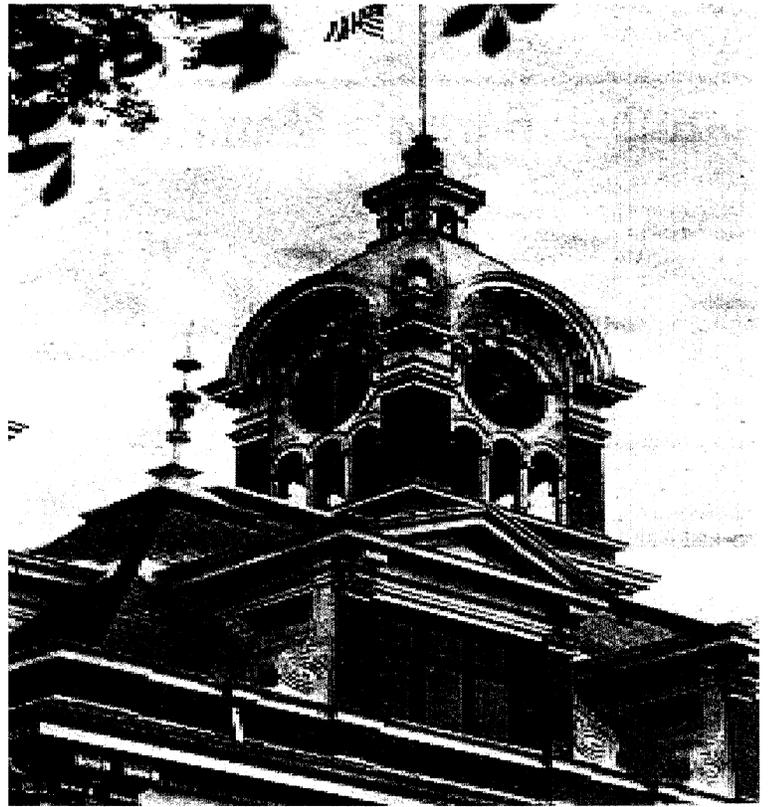


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COUNTY

L 2019

N *Budget*

Report

LINCOLN COUNTY
2019 Proposed Budget
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Motion by:				
Second by:				
Dist.	Supervisor	Y	N	Abs
19	Allen			
6	Ashbeck			
1	Bialecki			
11	Breitenmoser			
13	Callahan			
12	Gilk			
20	Gorski			
14	Hafeman			
8	Heller			
17	Koth			
15	Lee			
16	Loka			
3	Mueller			
21	Nowak			
22	Panfil			
10	Ratliff			
7	Rusch			
5	Saal			
18	Voermans			
2	Weaver			
4	Woellner			
9	Zeitz			
Totals				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

Title: Approving the 2019 Budget and Providing for Tax Levy

WHEREAS, the Lincoln County Finance and Insurance Committee, after careful review, does hereby present the 2019 budget recommended for adoption;

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the 2019 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	\$ 550,016.00
Veterans Relief	5,000.00
Libraries	643,147.00
EMS Service	1,000,323.00
Debt Service	1,089,875.00
Town Culvert Aid	4,500.00
Other County Taxes	<u>11,216,383.00</u>
TOTAL COUNTY TAXES	<u>\$14,509,244.00</u>

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

Dated this 14th day of November, 2018.

Introduced by: Finance and Insurance Committee

Committee Action: on November 9, 2018

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
2019 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 2019 will be held in the County Board Room #257 of the Lincoln County Service Center, Merrill, WI. The hearing is set for Tuesday, November 13, 2018 at 9:00 a.m., for the benefit of the Lincoln County taxpayers. The following is a summary of the proposed 2019 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	2017		2018		2019		2018/2019 % of Change
	Actual Amount	Modified Budget	6 month Actual	Budget Amount	Budget Amount	Budget Amount	
Revenues							
Tax Levy	\$ 7,941,743	\$ 8,549,916	\$ 8,549,916	\$ 8,472,345	\$ 8,472,345	\$ 8,472,345	-0.91%
Other Taxes	2,652,831	2,648,000	1,344,928	2,836,976	2,836,976	2,836,976	7.14%
Intergovernmental	2,008,421	2,030,613	430,649	2,021,253	2,021,253	2,021,253	-0.46%
Licenses and permits	147,853	126,800	62,115	130,100	130,100	130,100	2.60%
Fines, Forfeits and penalties	127,919	100,072	58,416	111,900	111,900	111,900	11.82%
Intergovernmental Charges for Services	201,705	90,215	5,666	168,969	168,969	168,969	87.30%
Public charges for services	1,811,447	1,907,095	885,743	1,885,273	1,885,273	1,885,273	-1.14%
Miscellaneous	424,240	323,325	226,829	356,825	356,825	356,825	10.36%
Undesignated Funds Applied	-	-	-	-	-	-	0.00%
Total Revenues	\$ 15,316,159	\$ 15,776,036	\$ 11,564,261	\$ 15,983,641	\$ 15,983,641	\$ 15,983,641	1.32%
Fund Balance Applied							
Other Financing Sources	1,538,869	2,642,136	375,520	1,565,496	1,565,496	1,565,496	-40.75%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 16,855,028	\$ 18,793,692	\$ 11,564,261	\$ 17,924,526	\$ 17,924,526	\$ 17,924,526	-4.62%
Expenditures							
General Government	\$ 4,877,548	\$ 5,575,793	\$ 3,191,022	\$ 5,333,767	\$ 5,333,767	\$ 5,333,767	-4.34%
Public Safety	7,551,176	7,570,038	3,390,736	7,798,813	7,798,813	7,798,813	3.02%
Public Works	-	-	-	-	-	-	-
Health and Human Services	1,546,959	1,523,443	885,333	1,536,277	1,536,277	1,536,277	0.84%
Culture and recreation	869,309	885,646	439,271	849,978	849,978	849,978	-4.03%
Conservation and development	653,745	757,567	271,424	692,241	692,241	692,241	-8.62%
Capital Outlay	667,194	234,600	117,911	234,950	234,950	234,950	0.15%
Capital Improvement Plan	686,458	1,787,611	509,796	520,000	520,000	520,000	0.00%
Contingency Fund	-	458,994	-	450,000	450,000	450,000	-1.96%
Total Expenditures	\$ 16,852,389	\$ 18,793,692	\$ 8,805,493	\$ 17,416,026	\$ 17,416,026	\$ 17,416,026	-7.33%
Other Financing Uses	851,149	-	-	508,500	508,500	508,500	0.00%
Total Expenditures & Other Financing Uses	\$ 17,703,538	\$ 18,793,692	\$ 8,805,493	\$ 17,924,526	\$ 17,924,526	\$ 17,924,526	-4.62%

SUPPLEMENTAL DATA			
Total Taxes Levied		% Increase	
Actual	Proposed	Actual	Proposed
2018	2019	2018	2019
\$ 14,190,022	\$ 14,509,244		2.25%
Equalized Valuation			
2018	2019	Increase	
\$ 2,336,187,300	\$ 2,407,780,100	3.06%	
Tax Rate for Townships (Per 1,000 Value)			
Actual	Proposed	Actual	Proposed
2018	2019	2018	2019
6.074009	6.025984		-0.79%

	2018		2019		Internal Service	Enterprise	Total
	General Fund	Special Revenue	Debt Service	Enterprise			
ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED							
Estimated Fund Balance/Net Assets - 1/1/2019	\$ 9,782,623	\$ 283,433	\$ 88,962	\$ 12,916,327	\$ 5,936,762	\$ 29,008,107	\$ 29,008,107
2019 Budgeted Revenues & Other Financing Sources	\$ 7,886,685	\$ 5,711,026	\$ 14,900	\$ 17,543,213	\$ 6,711,252	\$ 37,867,076	\$ 37,867,076
2019 Tax Levy	\$ 8,472,345	\$ 4,506,209	\$ 1,089,875	\$ 440,815	\$ -	\$ 14,509,244	\$ 14,509,244
2019 Budgeted Expenditures and other uses (Excess Revenues/(Expenditures) & Other Financing Uses	\$ (17,924,526)	\$ (10,237,235)	\$ (1,104,775)	\$ (18,826,719)	\$ (6,711,252)	\$ (54,804,507)	\$ (54,804,507)
Estimated Fund Balance/Net Assets-12/31/2019	\$ 8,217,127	\$ 263,433	\$ 88,962	\$ 12,073,636	\$ 5,936,762	\$ 26,579,920	\$ 26,579,920

**Lincoln County
Consolidated County Tax Levy
2018-2019
Comparison**

Department	2014 Proposed Levy	2015 Proposed Levy	2016 Proposed Levy	2017 Proposed Levy	2018 Proposed Levy	2019 Proposed Levy	% Increase (-)Decrease 2018/2019	\$ Increase (-)Decrease 2018/2019
General Fund:								
County Board	\$ 1,534,571	\$ 1,538,783	\$ 1,547,497	\$ 1,598,921	\$ 1,590,139	\$ 1,594,373	0.27%	4,234
Administration	191,498	194,769	194,492	266,925	269,067	276,495	2.76%	7,428
Corporation Counsel	169,888	171,616	177,198	132,970	189,029	194,476	2.88%	5,447
Finance Department	423,163	426,652	387,319	440,513	452,470	466,289	3.05%	13,819
County Clerk	184,448	169,246	189,428	166,292	173,884	170,471	-1.96%	(3,413)
Treasurer	146,818	147,849	150,806	152,860	155,118	159,666	2.93%	4,548
Computer Services	720,284	663,523	675,143	711,577	718,071	737,220	2.67%	19,149
Maintenance	715,310	744,801	736,863	769,147	784,137	768,128	-2.04%	(16,009)
Veterans Service	135,251	138,388	140,561	155,263	154,708	161,413	4.33%	6,705
Clerk of Courts	314,950	337,980	340,144	319,266	303,177	278,905	-8.01%	(24,272)
Circuit Court	176,074	209,015	198,100	201,416	205,745	219,581	6.72%	13,836
Family Court Commissioner	20,322	18,313	17,527	22,600	22,600	22,600	0.00%	0
District Attorney	176,157	166,918	176,210	176,636	188,361	195,149	3.60%	6,788
Victim Witness	35,039	36,593	31,580	29,591	34,247	38,269	11.74%	4,022
Land Services	853,868	766,765	719,630	741,007	741,232	761,029	2.67%	19,797
Register of Deeds	14,684	37,868	17,823	17,658	11,512	18,491	60.62%	6,979
U.W. Extension	198,663	198,663	207,618	211,113	204,687	166,187	-18.81%	(38,500)
Sheriff	5,756,748	5,753,487	5,807,996	5,810,082	6,153,796	6,264,975	1.81%	111,179
Coroner	41,047	41,818	41,076	41,053	43,035	44,986	4.53%	1,951
Emergency Management	23,994	23,877	27,135	27,772	30,815	29,100	-5.57%	(1,715)
Child Support	51,730	43,923	43,472	29,719	29,719	29,404	-1.06%	(315)
Non-Departmental Expenses	928,897	1,048,781	621,314	1,009,976	583,308	1,079,714	85.10%	496,406
Non-Departmental Revenues	(4,291,358)	(4,435,409)	(4,104,432)	(4,756,432)	(4,488,941)	(5,204,576)	15.94%	(715,635)
Total General Fund	8,522,046	8,444,219	8,344,500	8,275,925	8,549,916	8,472,345	-0.91%	(77,571)
County Roads Fund	2,266,753	2,266,753	2,266,753	2,266,753	2,107,576	2,112,076	0.21%	4,500
Jail Assessment Fund	-	-	-	-	-	-	-	-
Emergency Medical	636,086	662,662	734,037	868,094	984,115	1,000,323	1.65%	16,208
Health Department (Nursing)	551,973	551,973	505,067	549,481	551,973	550,016	-0.35%	(1,957)
Social Services	287,285	314,007	506,531	522,885	600,450	843,794	40.53%	243,344
Debt Service Funds	796,288	814,639	852,238	892,995	839,050	1,089,875	29.89%	250,825
Solid Waste	0	0	0	0	0	0	0	-
Pine Crest Nursing Home	410,600	568,600	546,800	632,756	556,942	440,815	-20.85%	(116,127)
Dog License Fund	0	0	0	0	0	0	0	-
Forestry	0	0	0	0	0	0	0	-
Total	13,471,031	13,622,853	13,755,926	14,008,889	14,190,022	14,509,244	2.25%	319,222

Lincoln County
2019 Proposed Budget Summary
All Funds

Grand Total

Account Description	2016 Budget Amount	2017 Budget Amount	2018 Budget Amount	2019 Budget Amount
Revenues				
Tax Levy	\$ 13,755,926	\$ 14,008,889	\$ 14,190,022	\$ 14,509,244
Other Taxes	2,377,232	2,544,232	3,184,302	3,373,278
Intergovernmental Revenue	5,173,181	5,527,829	5,188,939	5,404,509
Licenses and permits	155,312	157,600	167,800	172,200
Fines, Forfeits and penalties	144,896	142,641	137,072	146,900
Public charges for services	18,703,831	18,812,184	19,328,181	20,176,254
Intergovernmental Charges for Services	6,351,973	6,995,365	6,958,301	7,245,971
Miscellaneous	434,141	477,775	420,975	464,075
Total Revenues	\$ 47,096,492	\$ 48,666,515	\$ 49,575,592	\$ 51,492,431
Fund Balance Applied	1,031,581	2,452,604	2,480,581	2,428,187
Other Financing Sources	629,167	860,520	375,520	883,889
Total Revenues/Fund Bal Appld/Other Src	\$ 48,757,240	\$ 51,979,639	\$ 52,431,693	\$ 54,804,507
Expenditures				
General Government	\$ 4,986,727	\$ 5,093,004	\$ 5,250,403	\$ 5,333,767
Public Safety	9,073,575	9,167,212	9,486,770	9,825,074
Public Works	11,508,132	12,584,583	12,571,586	13,360,587
Health and Human Services	18,089,221	18,793,203	19,057,981	19,961,142
Culture and recreation	884,719	889,207	876,717	849,978
Conservation and development	1,977,701	2,054,144	2,011,772	1,966,845
Capital Outlay	178,109	325,109	188,000	289,950
Capital Improvement Plan	319,000	902,000	1,300,000	778,500
Debt Service	867,089	907,495	853,950	1,104,775
Contingency Fund	500,000	403,162	458,994	450,000
Total Expenditures	\$ 48,384,273	\$ 51,119,119	\$ 52,056,173	\$ 53,920,618
Other Financing Uses	372,967	860,520	375,520	883,889
Total Expenditures/Principal Repayment	\$ 48,757,240	\$ 51,979,639	\$ 52,431,693	\$ 54,804,507

Lincoln County
General Fund Departments
2019 Proposed Budget Summary

General Fund Totals

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 7,941,743	\$ 8,549,916	\$ 8,549,916	\$ 8,472,345	-0.91%
Other Taxes	2,652,831	2,648,000	1,344,928	2,836,976	7.14%
Intergovernmental Revenues	2,008,421	2,030,613	430,649	2,021,253	-0.46%
Licenses and permits	147,853	126,800	62,115	130,100	2.60%
Fines, Forfeits and penalties	127,919	100,072	58,416	111,900	11.82%
Intergovernmental Charges for Services	201,705	90,215	5,666	168,969	87.30%
Public charges for services	1,811,447	1,907,095	885,743	1,885,273	-1.14%
Miscellaneous	424,240	323,325	226,829	356,825	10.36%
Total Revenues	15,316,159	15,776,036	11,564,261	15,983,641	1.32%
Fund Balance Applied	-	2,642,136	-	1,565,496	-40.75%
Other Financing Sources	1,538,869	375,520	-	375,389	-0.03%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 16,855,028	\$ 18,793,692	\$ 11,564,261	\$ 17,924,526	-4.62%
Expenditures					
General Government					
Legislative	\$ 108,441	\$ 128,603	\$ 61,277	\$ 127,414	-0.92%
Judicial	1,049,485	1,202,300	526,437	1,200,842	-0.12%
Legal	146,242	189,529	85,468	194,476	2.61%
General Administration	1,249,993	1,393,732	672,967	1,290,161	-7.43%
Financial Administration	620,753	611,318	285,419	632,685	3.50%
General Buildings and Plant	904,126	948,137	495,063	923,128	-2.64%
Property Records and Control	688,892	1,006,174	324,329	861,061	-14.42%
Other Government	109,616	96,000	740,063	104,000	8.33%
Public Safety	7,551,176	7,570,038	3,390,736	7,798,813	3.02%
Public Works	-	-	-	-	-
Health and Human Services	1,546,959	1,523,443	885,333	1,536,277	0.84%
Culture and recreation	869,309	885,646	439,271	849,978	-4.03%
Conservation and development	653,745	757,567	271,424	692,241	-8.62%
Capital Outlay	667,194	234,600	117,911	234,950	0.15%
Capital Improvement Plan	686,458	1,787,611	509,796	520,000	-70.91%
Contingency Fund	-	458,994	-	450,000	-1.96%
Total Expenditures	16,852,389	18,793,692	8,805,493	17,416,026	-7.33%
Other Financing Uses	851,149	-	-	508,500	0.00%
Total Expenditures & Other Finance Uses	\$ 17,703,538	\$ 18,793,692	\$ 8,805,493	\$ 17,924,526	-4.62%

Lincoln County
General Fund Departments
2019 Proposed Budget Summary

00 Non-Departmental - Dan Leydet

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$(4,223,188)	\$(3,905,633)	\$(3,905,633)	\$(4,124,862)	5.61%
Other Taxes	2,582,964	2,593,000	1,313,114	2,771,976	6.90%
Intergovernmental Revenues	1,110,962	1,113,841	-	1,107,000	-0.61%
Public charges for services	393,649	380,000	306,809	380,000	0.00%
Miscellaneous	137,192	102,100	98,002	137,100	34.28%
Total Revenues	1,579	283,308	(2,187,708)	271,214	-4.27%
Fund Balance Applied	-	-	-	508,500	0.00%
Total Other Financing Sources	1,487,285	300,000	-	300,000	0.00%
Total Non-Departmental Revenue	\$ 1,488,864	\$ 583,308	\$(2,187,708)	\$ 1,079,714	85.10%
Expenditures					
General Government					
Legal	\$ -	\$ 500	\$ -	\$ -	-100.00%
General Administration	18,349	23,000	5,646	9,400	-59.13%
Financial	32,725	3,500	4,526	6,500	85.71%
General Buildings & Plant	-	-	-	-	-
Other government	109,616	96,000	740,063	104,000	8.33%
Health and Human Services	1,313	1,314	1,313	1,314	0.00%
Contingency Fund	-	458,994	-	450,000	-1.96%
Total Expenditures	162,003	583,308	751,548	571,214	-2.07%
Other Financing Uses					
Transfer out	851,149	-	-	508,500	0.00%
Total Expend & Other Finance Uses	\$ 1,013,152	\$ 583,308	\$ 751,548	\$ 1,079,714	85.10%

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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
2019 Proposed Budget Summary

10 County Board - Chris Marlowe

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$1,598,921	\$1,590,139	\$1,590,139	\$1,594,373	0.27%
Intergovernmental Revenue	3,208	-	-	-	-
Total Revenues	\$1,602,129	\$1,590,139	\$1,590,139	\$1,594,373	0.27%
Fund Balance Applied					
	-	289,849	-	289,849	0.00%
Total Revenues & Fund Bal Appl	\$1,602,129	\$1,879,988	\$1,590,139	\$1,884,222	0.23%
Expenditures					
Payroll	\$ 59,681	\$ 72,000	\$ 24,655	\$ 72,000	0.00%
General Government-Legislative	48,760	56,603	36,622	55,414	-2.10%
Health & Human Services	1,123,319	1,059,562	672,900	1,056,484	-0.29%
Culture, Recreation & Education	644,397	638,823	330,539	647,324	1.33%
Conservation & development	53,000	53,000	30,500	53,000	0.00%
Total Expenditures	\$1,929,157	\$1,879,988	\$1,095,216	\$1,884,222	0.23%

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 2019

- 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

Administrative
Coordinator



Human Resources
Specialist(2)

Lincoln County
 General Fund Departments
 2019 Proposed Budget Summary

20 Administration Department - Jason Hake

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 268,086	\$ 269,067	\$ 269,067	\$ 276,495	2.76%
Public Charges for Services	-	-	2	-	-
Total Revenues	\$ 268,086	\$ 269,067	\$ 269,069	\$ 276,495	2.76%
Expenditures					
Payroll	\$ 232,948	\$ 237,667	\$ 116,516	\$ 245,095	3.13%
General Government-Gen Admin	35,137	31,400	11,786	31,400	0.00%
Total Expenditures	\$ 268,085	\$ 269,067	\$ 128,302	\$ 276,495	2.76%

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, Office of Corporation Counsel was established and began providing a full range of civil legal services for the county. The office is currently staffed by one attorney with some clerical services available from the Administration Department. 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 litigation or legal matters involving the county's interests.

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

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

2019 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

Corporation Counsel

Lincoln County
 General Fund Departments
 2019 Proposed Budget Summary

21 Corporation Counsel - Nancy Bergstrom

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 149,637	\$ 189,029	\$ 189,029	\$ 194,476	2.88%
Public Charges for Services	2,754	-	-	-	-
Total Revenues	\$ 152,391	\$ 189,029	\$ 189,029	\$ 194,476	2.88%
Expenditures					
Payroll	\$ 123,801	\$ 128,529	\$ 58,068	\$ 134,026	4.28%
General Government-Legal	22,441	60,500	27,400	60,450	-0.08%
Total Expenditures	\$ 146,242	\$ 189,029	\$ 85,468	\$ 194,476	2.88%

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 \$14.19 million and a total County-wide budget of approximately \$52.43 million for 2019.

Goals for 2019

- 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

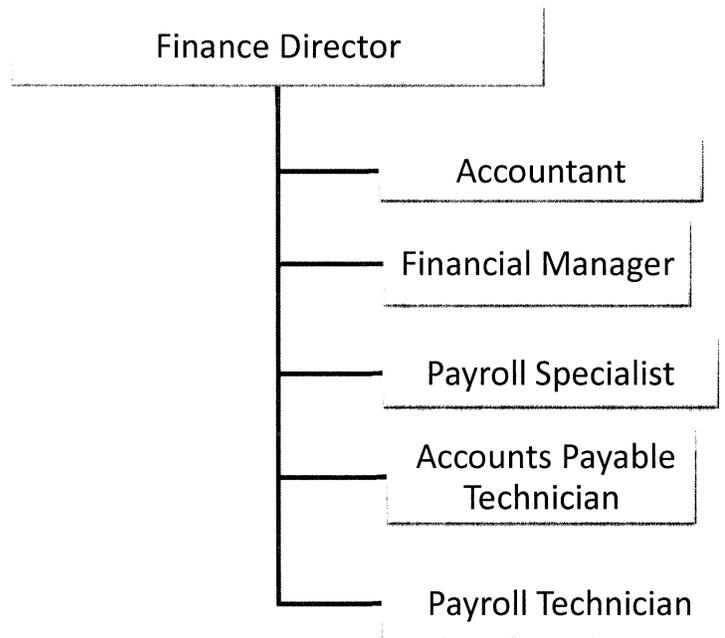
- Availability of timely and accurate accounting and financial reports.
- Process payroll on a timely basis.
- Issuance of vendor checks on a timely basis.
- Minimal number of year-end audit entries.

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
 2019 Proposed Budget Summary

22 Finance - Dan Leydet

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 440,513	\$ 452,470	\$ 452,470	\$ 466,289	3.05%
Public Charges for Services	195	200	304	200	0.00%
Total Revenues	\$ 440,708	\$ 452,670	\$ 452,774	\$ 466,489	3.05%
Expenditures					
Payroll	\$ 410,054	\$ 420,750	\$ 196,685	\$ 434,789	3.34%
General Government-Financial Admin	28,385	31,920	14,217	31,700	-0.69%
Total Expenditures	\$ 438,439	\$ 452,670	\$ 210,901	\$ 466,489	3.05%

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.

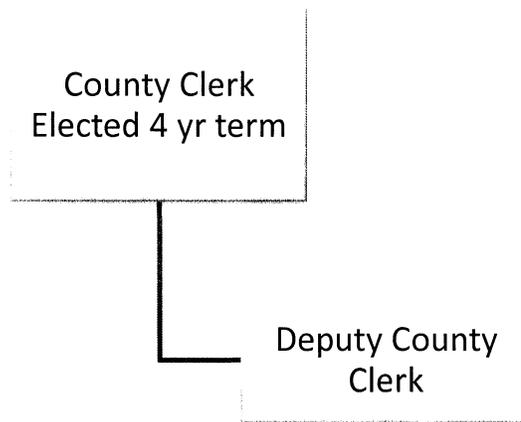
Performance Indicators

Marriage Licenses Issued	146
Temporary License Plates	21
License Plates	41
Plate Renewals	24
Work Permits	202
Notice to Cut Timber	184
Postage Meter Usage	96,687

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
2019 Proposed Budget Summary**

23 County Clerk - Chris Marlowe

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 169,292	\$ 173,884	\$ 173,884	\$ 170,471	-1.96%
Licenses and permits	8,716	8,050	3,665	8,100	0.62%
Intergovernmental charges	22,859	29,000	-	22,000	-24.14%
Public charges for services	748	250	37	250	0.00%
Total Revenues	\$ 201,615	\$ 211,184	\$ 177,586	\$ 200,821	-4.91%
Expenditures					
Payroll	\$ 153,112	\$ 157,284	\$ 73,021	\$ 162,241	3.15%
General Government-General Admin	42,677	53,900	39,826	38,580	-28.42%
Total Expenditures	\$ 195,789	\$ 211,184	\$ 112,848	\$ 200,821	-4.91%

County Treasurer

Mission Statement

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

Services Provided

- Receipt monies from various county offices
- Daily deposits balancing to receipts
- Collect delinquent taxes
- Collect 2nd half of current years property taxes for the City of Tomahawk and Lincoln County's 16 townships
- Assist municipalites and Humane Society with the process of selling dog and kennel license. Prepare State report
- Assist public, realtors, abstractors and banks with information regarding parcels of property
- Assist with public terminal and interent use
- Keep a record of monies coming in and going out of county account
- Invest any excess funds
- Balance receipts and disbursements with bank statement monthly
- Balance Health Insurance Trust Account bank statements
- Monthly and Quarterly prepare state reports (Probate Fees, Transfer Fees, Sales Tax, Fines and Forfeitures) and send payments to the state
- Enter township payments electronically into current year tax system
- State settlement of tax rolls with 2 cities and 16 townships
- Send out delinquent letters twice a year (courtesy notices and tax certificate letters)
- Pay balance of current year tax roll levies to state, schools, cities, towns and Tech colleges
- Conduct meetings when needed to keep local treasurers up-to-date on changes and tax collection procedures
- Maintain the State Lottery & Gaming Credit program

2019 Goals

The goals of the County Treasurer's Office for the year of 2019 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.

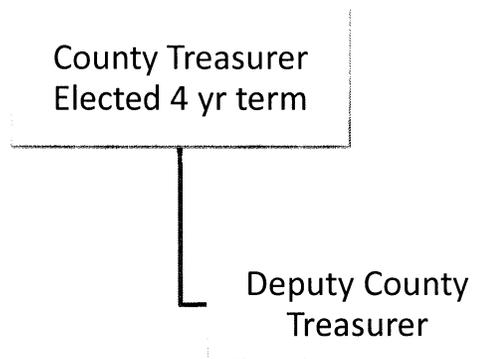
Performance Indicators

Tax year	<u>2016</u>	<u>2017</u>
General Receipts (from departments)	3,325	3,495
Tax Receipts – 40,000 to 45,000 per year		
Interest received on investments	\$ 63,954	\$ 135,902
Interest collected on delinquent taxes	\$ 277,405	\$ 343,875
Postponed taxes	\$ 7,339,321	\$7,034,212
Delinquent taxes end of year	\$ 2,153,376	\$1,732,404

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
 2019 Proposed Budget Summary

24 Treasurer - Diana Petruzates

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 152,860	\$ 155,118	\$ 155,118	\$ 159,666	2.93%
Public Charges for Services	44	30	24	30	0.00%
Total Revenues	\$ 152,904	\$ 155,148	\$ 155,142	\$ 159,696	2.93%
Expenditures					
Payroll	\$ 139,591	\$ 144,148	\$ 66,775	\$ 148,696	3.16%
General Government-Financial Admin	9,998	11,000	3,217	11,000	0.00%
Total Expenditures	\$ 149,589	\$ 155,148	\$ 69,992	\$ 159,696	2.93%

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

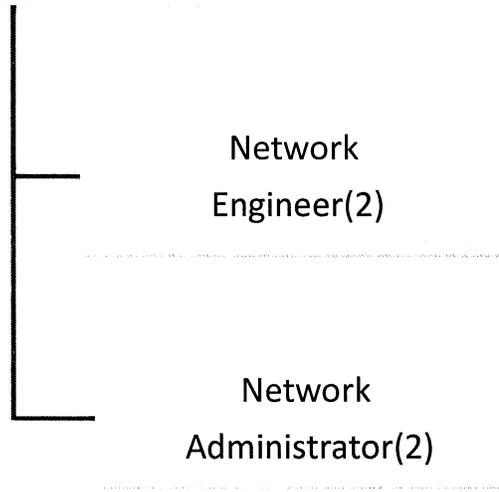
- Continued satisfaction with Information Technology services and solutions.
- Extent of awareness within Lincoln County of Information Technology's support role.
- The effectiveness of communications between Information Technology and its customers.
- Effective financial planning.
- Reduced response 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

Postitions	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

IT Director



Lincoln County
General Fund Departments
2019 Proposed Budget Summary

25 Information Technology - Jason Hake

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 711,577	\$ 718,071	\$ 718,071	\$ 737,220	2.67%
Public charges for services	66,927	66,225	67,108	66,225	0.00%
Intergovernmental charges	45,561	-	904	-	-
Total Revenues	\$ 824,065	\$ 784,296	\$ 786,083	\$ 803,445	2.44%
Fund Balance Applied	-	396,057	-	250,000	-36.88%
Total Revenues and Fund Bal Applied	\$ 824,065	\$ 1,180,353	\$ 786,083	\$ 1,053,445	-10.75%
Expenditures					
Payroll	\$ 448,848	\$ 456,813	\$ 213,645	\$ 475,964	4.19%
General Government-Gen Admin	318,922	433,668	212,527	327,481	-24.49%
Capital Improvement Plan	82,098	289,872	-	250,000	-13.76%
Total Expenditures	\$ 849,868	\$ 1,180,353	\$ 426,171	\$ 1,053,445	-10.75%

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 2019

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.

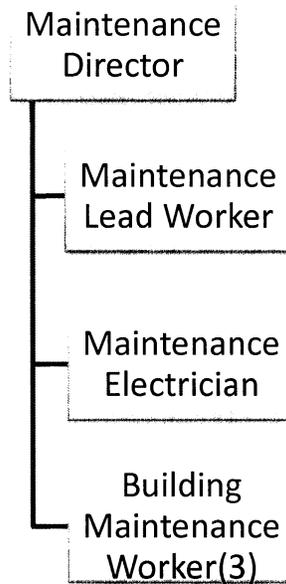
As maintenance director, my goal is to lead by example: Work diligently at directing all maintenance functions with as little interruption as possible, while bringing new insight to help grow Lincoln County. It is a top priority to work in such a manner as to leave a legacy for future maintenance directors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

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		3	3	3
Totals		6	6	6

Organization Chart



Lincoln County
General Fund Departments
2019 Proposed Budget Summary

26 Maintenance - Patrick Gierl

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Orginal Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 769,147	\$ 784,137	\$ 784,137	\$ 768,128	-2.04%
Public charges for service	1,593	-	1,099	-	-
Intergovernmental charges	64,686	-	3,482	-	-
Miscellaneous Revenues	156,278	152,000	80,687	155,000	1.97%
Total Revenues	991,704	936,137	869,405	923,128	-1.39%
Fund Balance Applied	-	1,343,795	-	324,000	-75.89%
Total Revenues & Fund Bal Applied	\$ 991,704	\$ 2,279,932	\$ 869,405	\$ 1,247,128	-45.30%
Expenditures					
Payroll	\$ 334,318	\$ 285,287	\$ 163,846	\$ 369,278	29.44%
General Govt-Gen Buildngs/Plant	569,808	662,850	331,217	553,850	-16.44%
Capital Outlay	307,515	83,600	18,706	54,000	-35.41%
Capital Improvement Plan	604,360	1,248,195	409,682	270,000	-78.37%
Total Expenditures	\$ 1,816,001	\$ 2,279,932	\$ 923,450	\$ 1,247,128	-45.30%

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

Education

- Federal
- State

Life Insurance

Veterans Relief

Wisconsin Veterans Home

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

Assistance to Needy Veterans and Family

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

Death Benefits

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

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

Goals for 2019

- 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 2017**. Federal VA Benefits total \$20,421.00.

COMPENSATION & PENSION	EDUCATION	INSURANCE & INDEMNITIES	MEDICAL	UNIQUE PATIENTS*
\$11,615,000	\$502,000	\$150,000	\$7,174,000	\$980,000

STATE OF WISCONSIN:

1. GRANTS: Paid in Calendar Oct. 18, 2017 to Oct. 17, 2018
 - 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. \$(pending) was paid for 2 claims, 23 eligibility applications were approved, 20 requests for Wisconsin Veteran Property Tax Credit were approved and 26 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.

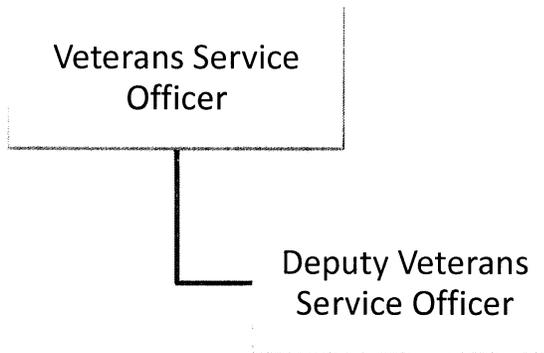
* Unique patients are patients who received treatment at a VA health care facility. Data is provided by the Allocation Resource Center (ARC).

** At the time of the creation of this report 2017 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
2019 Proposed Budget Summary

27 Veterans' Services - Richard Wolf

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 155,263	\$ 154,708	\$ 154,708	\$ 161,413	4.33%
Intergovernmental Revenues	2,727	10,000	10,000	10,000	0.00%
Total Revenues	\$ 157,990	\$ 164,708	\$ 164,708	\$ 171,413	4.07%
Fund Balance Applied					
	-	11,378	-	2,000	-82.42%
Total Revenues and Fund Bal A	\$ 157,990	\$ 176,086	\$ 164,708	\$ 173,413	-1.52%
Expenditures					
Payroll	\$ 145,979	\$ 152,258	\$ 70,743	\$ 158,963	4.40%
Health and Human Services	11,124	23,828	7,567	14,450	-39.36%
Total Expenditures	\$ 157,103	\$ 176,086	\$ 78,310	\$ 173,413	-1.52%

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:

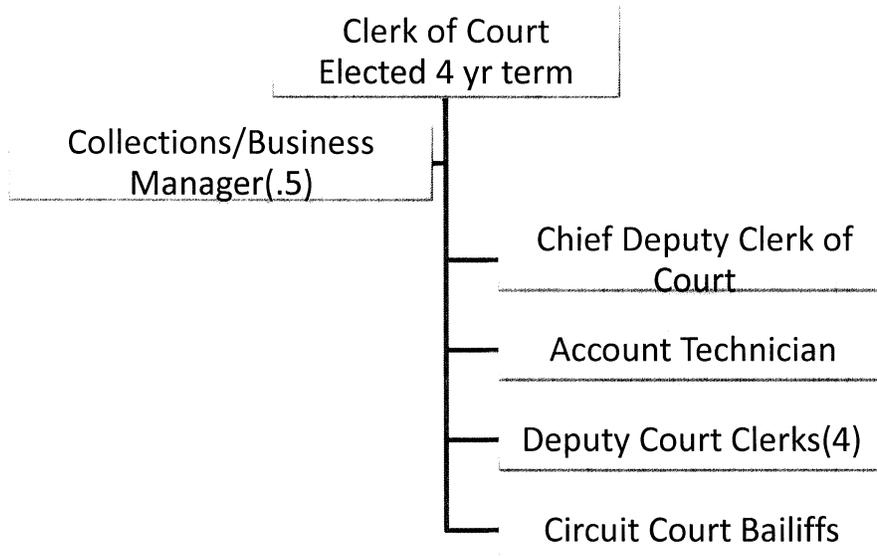
- Small Claims
- Civil
- Family
- Paternity
- Criminal
- Forfeitures
- Traffic (County and State Patrol)
- Appeals

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
2019 Proposed Budget Summary**

30 Clerk of Courts - Marie Peterson

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 319,266	\$ 303,177	\$ 303,177	\$ 278,905	-8.01%
Intergovernmental Revenues	84,572	85,100	32,249	84,987	-0.13%
Fines, Forfeits and penalties	126,454	99,500	57,536	111,000	11.56%
Public charges for services	54,174	70,000	25,265	55,000	-21.43%
Intergovernmental charges	1,587	2,450	80	2,150	-12.24%
Miscellaneous	617	300	405	300	0.00%
Total Revenues	\$ 586,670	\$ 560,527	\$ 418,711	\$ 532,342	-5.03%
Expenditures					
Payroll	\$ 462,550	\$ 481,347	\$ 226,722	\$ 500,187	3.91%
General Government-Judicial	(8,695)	79,180	16,187	32,155	-59.39%
Total Expenditures	\$ 453,855	\$ 560,527	\$ 242,910	\$ 532,342	-5.03%

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.

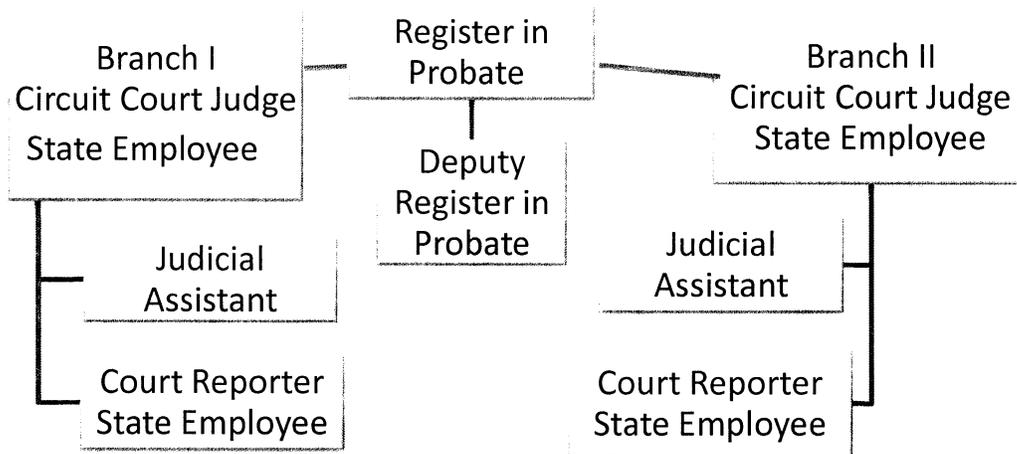
2019 Goals

- ◆ 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.
- ◆ Minimize operational expenses including the cost of contracted services such as court appointed attorneys, guardian ad litem, and examining physicians.
- ◆ Continue to educate the public and attorneys on e-filing and encourage their participation in and compliance with the policies and procedures established.
- ◆ Effectively and efficiently manage the increased work load created by the significant up-rise in the filing of Chapter 48 cases.

Employment

Postitions	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
2019 Proposed Budget Summary

31 Circuit Court - Becky Byer

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 201,416	\$ 205,745	\$ 205,745	\$ 219,581	6.72%
Intergovernmental Revenues	73,314	72,913	31,867	73,314	0.55%
Fines, Forfeits and penalties	1,325	572	881	900	57.34%
Public charges for services	14,480	11,750	4,244	11,848	0.83%
Total Revenues	\$ 290,535	\$ 290,980	\$ 242,736	\$ 305,643	5.04%
Expenditures					
Payroll	\$ 231,463	\$ 244,103	\$ 113,442	\$ 254,437	4.23%
General Government-Judicial	48,406	46,877	23,103	51,206	9.23%
Total Expenditures	\$ 279,869	\$ 290,980	\$ 136,545	\$ 305,643	5.04%

Lincoln County
General Fund Departments
2019 Proposed Budget Summary

32 Family Court Commissioner - Marie Peterson

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 22,600	\$ 22,600	\$ 22,600	\$ 22,600	0.00%
Intergovernmental Revenues	1,538	900	282	900	0.00%
Licenses & permits	2,940	3,250	1,320	3,250	0.00%
Public charges for services	3,290	2,800	1,500	2,800	0.00%
Total Revenues	\$ 30,368	\$ 29,550	\$ 25,702	\$ 29,550	0.00%

Expenditures					
General Government-Judicial	\$ 28,180	\$ 29,550	\$ 12,947	\$ 29,550	0.00%
Total Expenditures	\$ 28,180	\$ 29,550	\$ 12,947	\$ 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.

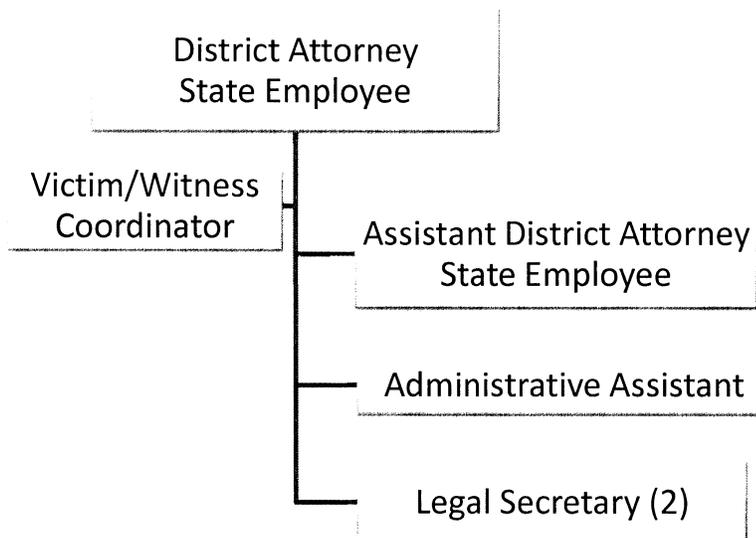
Additional Comments

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
 2019 Proposed Budget Summary

33 District Attorney - Galen Bayne-Allison

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 176,636	\$ 188,361	\$ 188,361	\$ 195,149	3.60%
Public charges for services	2,189	1,500	1,040	2,000	33.33%
Total Revenues	\$ 178,825	\$ 189,861	\$ 189,401	\$ 197,149	3.84%
Expenditures					
Payroll	\$ 150,169	\$ 158,261	\$ 73,414	\$ 165,149	4.35%
General Government-Legal	17,432	31,600	8,011	32,000	1.27%
Total Expenditures	\$ 167,601	\$ 189,861	\$ 81,425	\$ 197,149	3.84%

Lincoln County
 General Fund Departments
 2019 Proposed Budget Summary

33 Victim/Witness - Galen Bayne-Allison

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 29,591	\$ 34,247	\$ 34,247	\$ 38,269	11.74%
Intergovernmental Revenues	34,742	37,100	-	35,903	-3.23%
Total Revenues	\$ 64,333	\$ 71,347	\$ 34,247	\$ 74,172	3.96%
Expenditures					
Payroll	\$ 64,553	\$ 66,772	\$ 30,860	\$ 69,597	4.23%
General Government-Legal	2,428	4,575	1,119	4,575	0.00%
Total Expenditures	\$ 66,981	\$ 71,347	\$ 31,979	\$ 74,172	3.96%

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 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 the identified character of the Town and/or County.
- To establish mutually beneficial intergovernmental relations with other governmental jurisdictions, both within and outside the County.

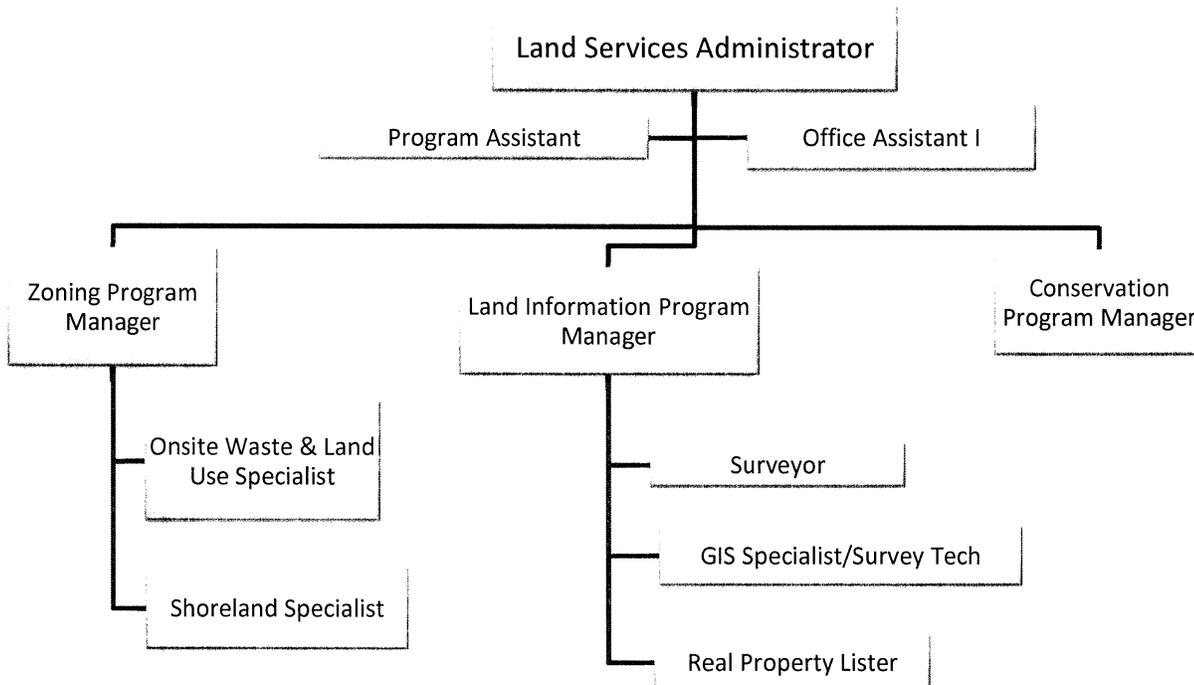
Land Services strives to achieve the mission and goals through 6 primary program responsibilities.

- **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 and rural addressing.
- **Land Conservation:** protect and preserve land and water resources of Lincoln County.
- **Planning and Zoning:** planning, administration, and regulation of land use through zoning ordinance.

Employment

Positions	PT	FT	FTE	Total Employed
Land Services Administrator		1	1	1
Conservation Program Manager		1	1	1
Program 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
Totals		11	11	11

Organization Chart



LINCOLN COUNTY
GENERAL FUND DEPARTMENTS
2019 PROPOSED BUDGET SUMMARY

41 Land Services - Matthew Bremer

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	741,007	741,232	741,232	761,029	2.67%
Intergovernmental Revenues	222,175	347,072	194,953	332,312	-4.25%
Licenses and permits	136,197	115,500	57,130	118,750	2.81%
Public charges for services	47,993	48,200	27,113	46,700	-3.11%
Miscellaneous Revenues	36,504	-	-	-	-
Total Revenues	1,183,876	1,252,004	1,020,428	1,258,791	0.54%
Fund Balance Applied	-	301,749	-	-	-100%
Total Revenues and Fund Bal Applied	\$ 1,183,876	\$ 1,553,753	\$ 1,020,428	\$ 1,258,791	-18.98%
Expenditures					
Payroll-Property Records & Control	312,200	309,757	172,798	377,040	21.72%
Payroll Conservation & Development	510,358	526,302	222,316	463,776	-11.88%
General Government	167,137	474,885	49,905	242,510	-48.93%
Conservation & Development	90,387	178,265	18,608	175,465	-1.57%
Capital Outlay	77,217	-	-	-	-
Capital Improvement Plan	-	64,544	100,114	-	-100%
Total Expenditures	\$ 1,157,299	\$ 1,553,753	\$ 563,742	\$ 1,258,791	-18.98%

Register of Deeds

Mission Statement

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

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

Services Provided

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

Goals for 2019

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

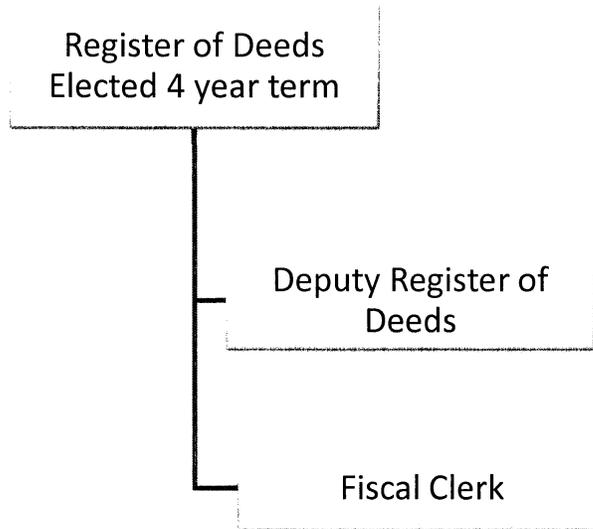
Performance Indicators

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

Employment

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

Organization Chart



Lincoln County
General Fund Departments
2019 Proposed Budget Summary

43 Register of Deeds - Sarah Koss

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 17,658	\$ 11,512	\$ 11,512	\$ 18,491	60.62%
Other Taxes	69,867	55,000	31,814	65,000	18.18%
Public charges for services	152,334	155,020	79,335	158,020	1.94%
Total Revenues	\$ 239,859	\$ 221,532	\$ 122,661	\$ 241,511	9.02%
Expenditures					
Payroll	\$ 190,057	\$ 196,452	\$ 90,942	\$ 217,461	10.69%
General Government-Property Rec/Con	19,498	25,080	10,684	24,050	-4.11%
Total Expenditures	\$ 209,555	\$ 221,532	\$ 101,626	\$ 241,511	9.02%

University of Wisconsin Extension

University of Wisconsin Extension, Cooperative 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:

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

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

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

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

2019 Goals

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

Examples of Performance Indicators

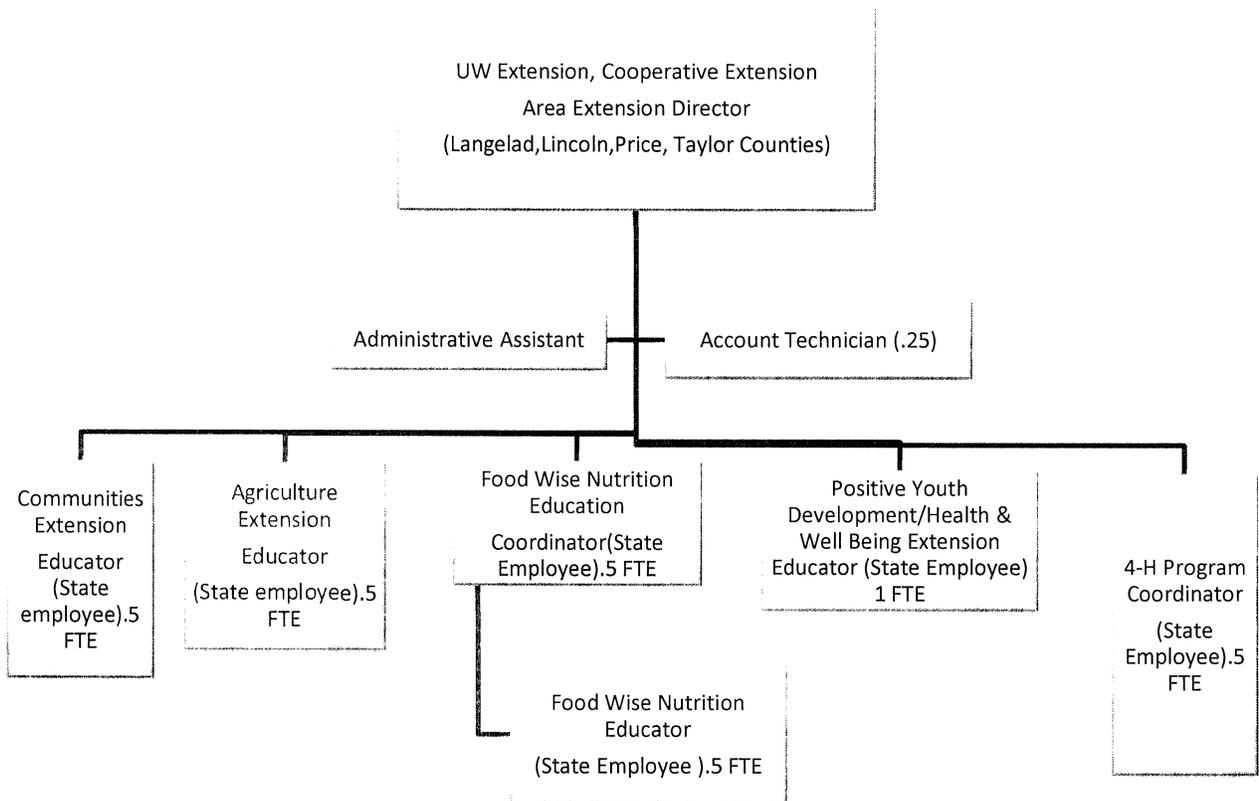
- Evidence that program participants have learned by attending Extension programs.
- Evidence that program participants intend to use what they learned in Extension programs to improve their organizations and their lives.
- Evidence that program participants have used what they learned in Extension programs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

Employment

Positions	PT	FT	FTE	Total Employed
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
2019 Proposed Budget Summary

44 U.W. Extension - Art Lersch

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 211,113	\$ 204,687	\$ 204,687	\$ 166,187	-18.81%
Intergovernmental Revenues	4,145	4,145	3,198	4,145	0.00%
Public Charges for Services	19,287	16,614	25,638	15,000	-9.71%
Intergovernmental Charges	1,625	965	1,200	2,700	179.79%
Miscellaneous revenue	13,328	4,425	7,060	4,425	0.00%
Total Revenues	249,498	230,836	241,783	192,457	-16.63%
Fund Balance Applied	-	15,987	-	10,197	-36.22%
Total Revenues and Fund Bal Applied	\$ 249,498	\$ 246,823	\$ 241,783	\$ 202,654	-17.90%
Expenditures					
Payroll	\$ 56,289	\$ 51,462	\$ 18,652	\$ 58,967	14.58%
Culture, Recreation, & Education-Educ	168,623	195,361	90,079	143,687	-26.45%
Total Expenditures	\$ 224,912	\$ 246,823	\$ 108,731	\$ 202,654	-17.90%

Sheriff's Office

Vision Statement

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

Mission Statement

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

Core Values

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

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

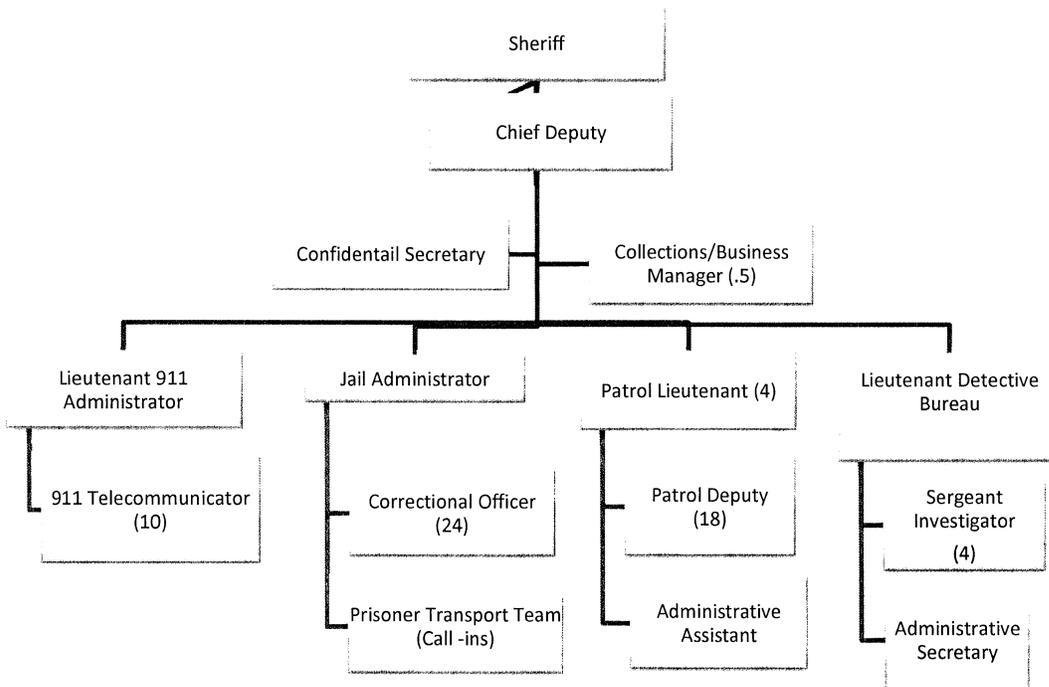
PROFESSIONALISM. We value the public's perception of our agency. We will project a professional image through pride in our profession, our appearance, our demeanor, our work proficiency and in each other. We are dedicated to our mission, the people of Lincoln County and our agency.

Employment

Positions	PT	FT	FTE	Total Employed
Sheriff		1	1	1
Chief Deputy		1	1	1
Lieutenant 911 Administrator		1	1	1
Jail Administrator		1	1	1
Lieutenant/Patrol		4	4	4
Lieutenant/Detective Bureau		1	1	1
Sergeant Investigator		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
2019 Proposed Budget Summary**

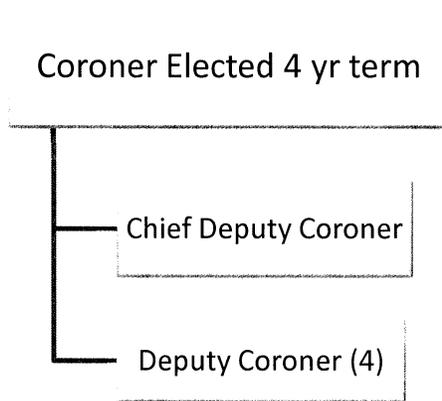
50 Sheriff - Jeff Jaeger

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 5,931,004	\$ 6,153,796	\$ 6,153,796	\$ 6,264,975	1.81%
Intergovernmental Revenues	67,131	58,280	21,311	58,280	0.00%
Fines, Forfeits and Penalties	140	-	-	-	-
Public charges for services	1,026,195	1,132,506	336,685	1,125,200	-0.65%
Intergovernmental Charges for Services	65,387	57,800	-	142,119	145.88%
Miscellaneous	80,321	64,500	40,675	60,000	-6.98%
Total Revenues	7,170,178	7,466,882	6,552,467	7,650,574	2.46%
Fund Balance Applied	-	283,321	-	180,950	-36.13%
Other Financing Sources	51,584	75,520	-	75,389	-0.17%
Total Revenues, Fund Bal and Transfer	\$ 7,221,762	\$ 7,825,723	\$ 6,552,467	\$ 7,906,913	1.04%
Expenditures					
Payroll	\$ 5,538,965	\$ 5,305,096	\$ 2,472,453	\$ 5,639,323	6.30%
Public Safety-Law Enforcement	1,922,965	2,184,627	875,594	2,086,640	-4.49%
Capital Outlay	282,462	151,000	99,205	180,950	19.83%
Capital Improvement Plan	-	185,000	-	-	-100.00%
Total Expenditures	\$ 7,744,392	\$ 7,825,723	\$ 3,447,253	\$ 7,906,913	1.04%

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
 2019 Proposed Budget Summary

51 Coroner - Paul Proulx

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 41,853	\$ 43,035	\$ 43,035	\$ 44,986	4.53%
Public Charges for Service	18,720	17,000	6,850	17,000	0.00%
Total Revenues	\$ 60,573	\$ 60,035	\$ 49,885	\$ 61,986	3.25%
Expenditures					
Payroll	\$ 32,080	\$ 30,985	\$ 14,232	\$ 32,736	5.65%
General Government-Judicial	20,919	29,050	6,399	29,250	0.69%
Total Expenditures	\$ 52,999	\$ 60,035	\$ 20,631	\$ 61,986	3.25%

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 human influenced 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

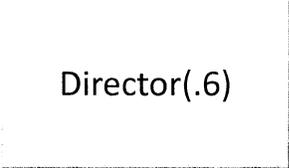
2019 Goals

- 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

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

Organization Chart



Lincoln County
 General Fund Departments
 2019 Proposed Budget Summary

52 Emergency Management - September Murphy

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 27,772	\$ 30,815	\$ 30,815	\$ 29,100	-5.57%
Intergovernmental revenue	59,415	49,500	1,174	43,750	-11.62%
Public Charges for Serv	2,100	-	-	-	-
Total Revenues	\$ 89,287	\$ 80,315	\$ 31,989	\$ 72,850	-9.29%
Fund Balance Applied					
	-	-	-	-	-
Total Revenues & Funds Appl	\$ 89,287	\$ 80,315	\$ 31,989	\$ 72,850	-9.29%
Expenditures					
Payroll	\$ 50,073	\$ 49,965	\$ 37,863	\$ 38,700	-22.55%
Public Safety-Other	39,173	30,350	4,825	34,150	12.52%
Total Expenditures	\$ 89,246	\$ 80,315	\$ 42,689	\$ 72,850	-9.29%

Lincoln County
 General Fund Departments
 2019 Proposed Budget Summary

60 Child Support - Renee Krueger

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 29,719	\$ 29,719	\$ 29,719	\$ 29,404	-1.06%
Intergovernmental Revenues	344,492	251,762	135,617	270,662	7.51%
Public Charges	4,775	5,000	2,688	5,000	0.00%
Total Revenues	378,986	286,481	168,024	305,066	6.49%
Expenditures					
Payroll	\$ 212,353	\$ 222,281	\$ 104,354	\$ 240,866	8.36%
Health and Human Services	52,871	64,200	28,456	64,200	0.00%
Total Expenditures	\$ 265,224	\$ 286,481	\$ 132,810	\$ 305,066	6.49%

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Lincoln County
Special Revenue Funds
2019 Proposed Budget Summary

0020 County Roads Fund - John Hanz

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 2,266,753	\$ 2,107,576	\$ 2,107,576	\$ 2,112,076	0.21%
Other Taxes	-	536,302	258,641	536,302	0.00%
Intergovernmental Revenues	1,232,611	1,326,895	299,431	1,346,224	1.46%
Total Revenues	\$ 3,499,364	\$ 3,970,773	\$ 2,665,648	\$ 3,994,602	0.60%
Other Financing Sources	616,149	-	-	250,000	0.00%
Fund Balance applied		233,008	-	-	-100.00%
Total Revenues and Fund Bal Applied	\$ 4,115,513	\$ 4,203,781	\$ 2,665,648	\$ 4,244,602	0.97%
Expenditures					
Public Works	\$ 3,882,505	\$ 4,203,781	\$ 1,400,568	\$ 4,244,602	0.97%
Total Expenditures	\$ 3,882,505	\$ 4,203,781	\$ 1,400,568	\$ 4,244,602	0.97%

Lincoln County
Special Revenue Funds
2019 Proposed Budget Summary

0021 Jail Assessment Fund - Jeff Jaeger

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Fines, Forfeits & penalties	\$ 29,903	\$ 37,000	\$ 13,698	\$ 35,000	-5.41%
Total Revenues	29,903	37,000	13,698	35,000	-5.41%
Expenditures					
Outlay	11,103	37,000	-	35,000	-5.41%
Total Expenditures	11,103	37,000	-	35,000	-5.41%

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>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>
Calls	1,346	1,330	627	642
Charges	\$1,204,495	\$1,183,459	\$571,929	\$567,722
Receipts	\$ 553,315	\$ 550,471	\$266,572	\$287,922

Lincoln County
Special Revenue Funds
2019 Proposed Budget Summary

0022 Emergency Medical Service - Dan Leydet

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Amount	2018/2019 % of Change
Revenues					
Tax Levy	\$ 868,094	\$ 984,115	\$ 984,115	\$ 1,000,323	1.65%
Intergovernmental	61,424	70,000	-	65,000	-7.14%
Public charges for services	900,117	960,938	550,705	960,938	0.00%
Total Revenues	1,829,635	2,015,053	1,534,820	2,026,261	0.56%
Transfer from General Fund	235,000	-	-	258,500	0.00%
Total Revenues & Fund Balance Appl	\$ 2,064,635	\$ 2,015,053	\$ 1,534,820	\$ 2,284,761	13.38%
Expenditures					
Payroll	\$ 61,328	\$ 62,244	\$ 30,810	\$ 63,816	2.53%
Public Safety	1,849,309	1,952,809	904,969	1,962,445	0.49%
Capital Improvement Plan	232,039	-	-	258,500	0.00%
Total Expenditures	\$ 2,142,676	\$ 2,015,053	\$ 935,778	\$ 2,284,761	13.38%

Health Department

Mission Statement

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

Services Provided

Chronic Disease Prevention

Healthy Minds Coalition

Foot Care

Nutrition Coalition

Oral Health Coalition

Tobacco Prevention and Control Coalition

Disease Control and Follow-up

Food and Water Borne Diseases

Sexually Transmitted Diseases

Tuberculosis

Vector Borne Diseases

Vaccine Preventable Diseases

Employee Health

Alcohol and Drug Screening

Environmental Health

Water Testing for Public and Private Wells

Inspection and Licensure Program for

Food, Recreation, Lodging and

Human Health Hazard Investigations

Rabies Control

Family Health

Health Checks

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

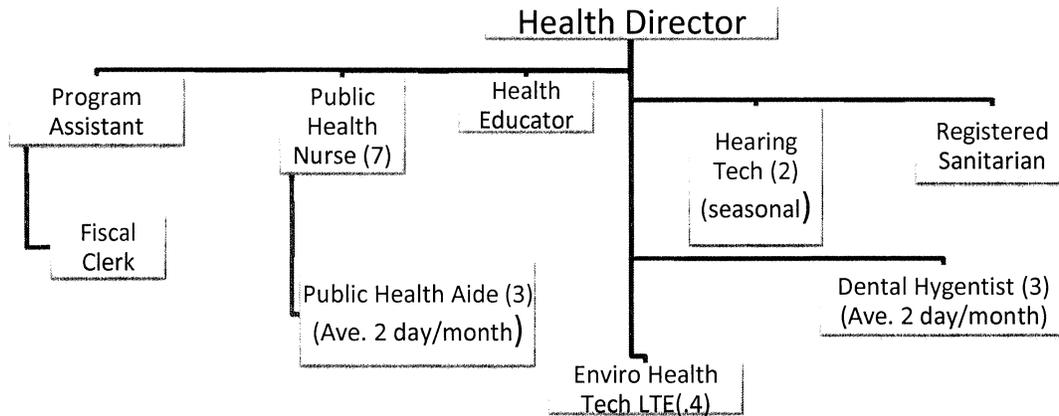
Performance Indicators

- Number of Lincoln County residents that report they are healthy.
- Number of students who received health counseling, assessments and referrals.
- Number of inmates receiving timely and adequate health services.
- Percentage of Lincoln County residents that received recommended immunizations.
- Number of communicable diseases outbreaks prevented.
- Number of environmental complaints resolved.
- Number of public health water sources that are safe.
- Number of inspected establishments with a reduced number of CDC violations.
- Percentage of public health preparedness capabilities met.
- Number of children receiving age appropriate lead testing.
- Percentage of children in Lincoln County that receive dental sealants.
- Number of appropriate growth and developmental assessments, education and referrals with high risk families of young children.

Employment

Positions	PT	FT	FTE	Total Employed
Health Director		1	1	1
Public Health Nurse		5	5	5
Public Health Nurse	0.8		0.8	1
Public Health Nurse	0.75		0.75	1
Registered Sanitarian		1	1	1
Health Educator		1	1	1
Program Assistant		1	1	1
Fiscal Clerk		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(3x)		0.72	8
Hearing Technician(seasonal)				2
Totals	2.4	10	12.94	26

Organization Chart



**Lincoln County
Special Revenue Funds
2019 Proposed Budget Summary**

0023 Health - Shelley Hersil

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 549,481	\$ 551,973	\$ 551,973	\$ 550,016	-0.35%
Intergovernmental	83,516	87,285	26,204	86,196	-1.25%
Public Charges for Services	179,261	174,400	116,825	173,400	-0.57%
Intergovernmental charges for services:	208,487	202,200	97,191	204,800	1.29%
Miscellaneous revenue	5,462	3,200	37,824	3,500	9.38%
Total Revenues	1,026,207	1,019,058	830,016	1,017,912	-0.11%
Fund Balance Applied	-	6,200	-	20,000	222.58%
Total Revenues & Fund Balance Appl	\$ 1,026,207	\$ 1,025,258	\$ 830,016	\$ 1,037,912	1.23%
Expenditures					
Payroll	\$ 886,780	\$ 924,265	\$ 415,082	\$ 944,403	2.18%
Health and Human Services	118,036	100,993	34,612	73,509	-27.21%
Capital Outlay	-	-	-	20,000	-
Total Expenditures	1,004,816	1,025,258	449,694	1,037,912	1.23%

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.

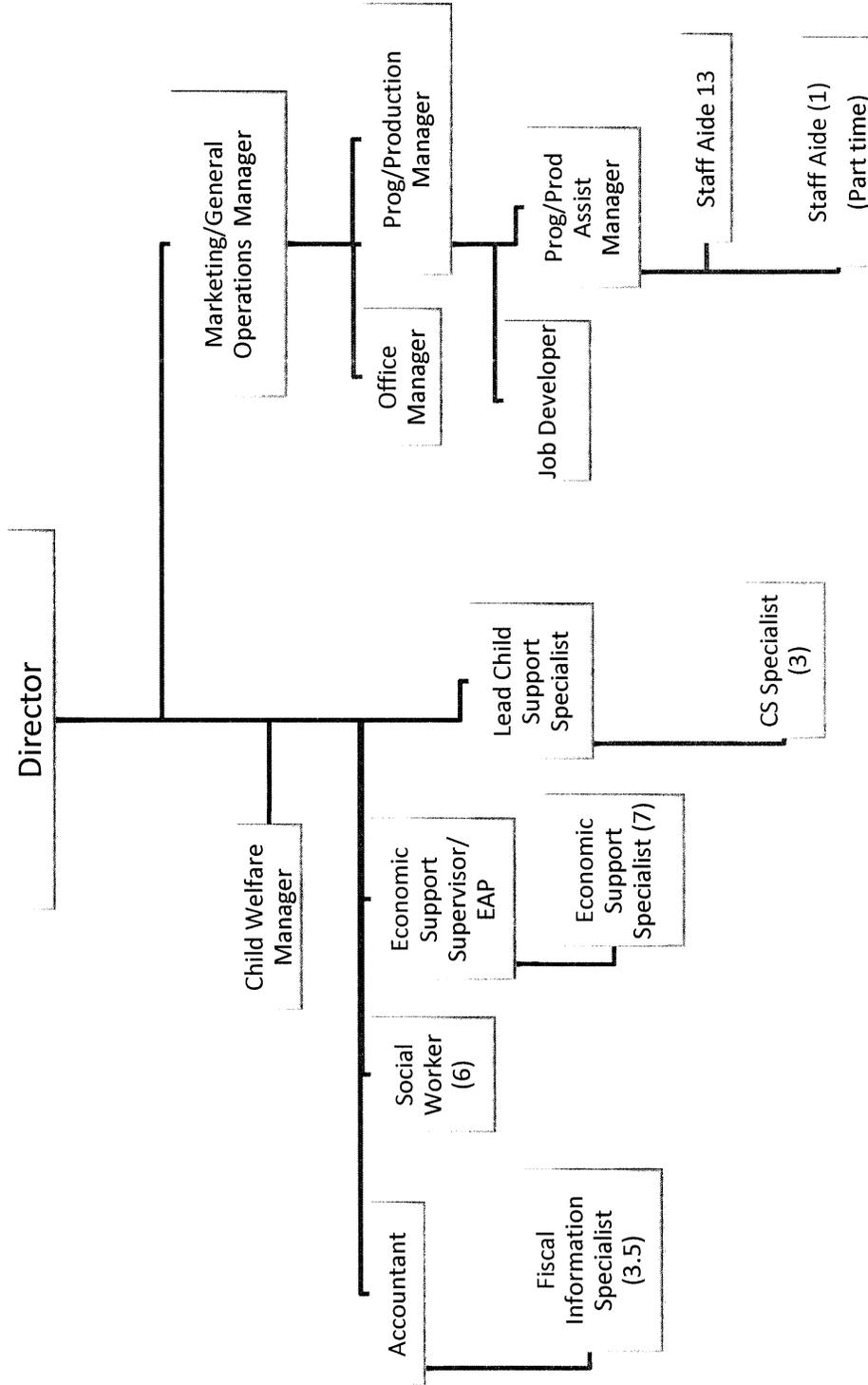
Performance Indicators

- 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		13	13	13
Staff Aide(18 hours/week)	0.6		0.6	1
Totals	3.7	39	41.9	44

Organization Chart



Lincoln County
Special Revenue Funds
2019 Proposed Budget Summary

0024 Social Services - Renee Krueger

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 857,067	\$ 600,450	\$ 600,450	\$ 843,794	40.53%
Intergovernmental Revenue	1,665,965	1,784,009	1,126,714	1,746,466	-2.10%
Intergovernmental Charges	3,474	3,700	-	3,700	0.00%
Miscellaneous revenue	347	-	-	-	-
Total Revenues	2,526,853	2,388,159	1,727,164	2,593,960	8.62%
Expenditures					
Payroll	\$ 1,260,548	\$ 1,414,868	\$ 626,823	\$ 1,535,949	8.56%
Health and Human Services	1,381,896	973,291	597,403	1,058,011	8.70%
Total Expenditures	\$ 2,642,444	\$ 2,388,159	\$ 1,224,225	\$ 2,593,960	8.62%

Lincoln County
Debt Service Funds
2019 Proposed Budget Summary

0030 Debt Service - Dan Leydet

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 892,995	\$ 839,050	\$ 839,050	\$ 1,089,875	29.89%
Intergovernmental revenue	14,915	14,900	7,481	14,900	0.00%
Total Revenues	907,910	853,950	846,531	1,104,775	29.37%
Expenditures					
Debt service	\$ 827,794	\$ 853,950	\$ 747,725	\$ 1,104,775	29.37%
Total Expenditures	\$ 827,794	\$ 853,950	\$ 747,725	\$ 1,104,775	29.37%

LINCOLN COUNTY
DEBT SCHEDULE
FOR THE YEAR 2019

ISSUE	BALANCE 1/1/19	PAYMENTS	ADDITIONS	DEFEASED	BALANCE 12/31/19	2020	2021	2022	2023	2024	2025 2029	2030 2034	2035 2036 TOTAL	
FUNDED THROUGH REIMBURSEMENTS														
TAXABLE G.O. PROMISSORY NOTES (ECONOMIC DEVELOPMENT BONDS) DATED 8/27/10														
30027758.531081		370,000.00	170,000.00		200,000.00	200,000.00							200,000.00	
30027758.531080		15,400.00	11,400.00		4,000.00	4,000.00							4,000.00	
G.O. REFUNDING BONDS 12/1/16														
30015658.531081		8,570,000.00	115,000.00		8,455,000.00	785,000.00	820,000.00	860,000.00	895,000.00	935,000.00	4,160,000.00		8,455,000.00	
30015658.531080		979,400.00	170,250.00		809,150.00	161,250.00	145,200.00	128,400.00	110,850.00	92,550.00	170,900.00		809,150.00	
G. O. BONDS DATED 11/15/08														
30015858.531081		625,000.00	625,000.00		0.00								0.00	
30015858.531080		13,125.00	13,125.00		0.00								0.00	
TOTAL REIMBURSEMENT PRINC														
		9,565,000.00	910,000.00	0.00	8,655,000.00	985,000.00	820,000.00	860,000.00	895,000.00	935,000.00	4,160,000.00	0.00	8,655,000.00	
TOTAL REIMBURSEMENT INT														
		1,007,925.00	194,775.00	0.00	813,150.00	165,250.00	145,200.00	128,400.00	110,850.00	92,550.00	170,900.00	0.00	813,150.00	
TOTAL REIMBURSEMENT														
		10,572,925.00	1,104,775.00	0.00	9,468,150.00	1,150,250.00	965,200.00	988,400.00	1,005,850.00	1,027,550.00	4,330,900.00	0.00	9,468,150.00	
FUNDED THROUGH PINECREST														
NOTE ANTICIPATION NOTE 2/14/17														
61000000.223000		2,600,000.00	0.00		2,600,000.00	0.00	2,600,000.00						2,600,000.00	
61000000.224000		195,000.00	65,000.00		130,000.00	65,000.00	65,000.00						130,000.00	
GO REFUNDING BONDS 2/14/17														
61000000.223000		6,940,000.00	350,000.00		6,590,000.00	360,000.00	370,000.00	315,000.00	325,000.00	335,000.00	1,825,000.00	2,115,000.00	6,590,000.00	
61000000.224000		2,259,937.00	218,350.00		2,041,587.00	207,850.00	197,050.00	185,950.00	176,500.00	166,750.00	677,000.00	380,612.00	2,041,587.00	
PINE CREST PRINCIPAL														
		9,540,000.00	350,000.00	0.00	9,190,000.00	360,000.00	2,970,000.00	315,000.00	325,000.00	335,000.00	1,825,000.00	2,115,000.00	9,190,000.00	
PINE CREST INTEREST														
		2,454,937.00	283,350.00	0.00	2,171,587.00	272,850.00	262,050.00	185,950.00	176,500.00	166,750.00	677,000.00	380,612.00	2,171,587.00	
TOTAL COUNTY PRINCIPAL														
		19,105,000.00	1,260,000.00	0.00	17,845,000.00	1,345,000.00	3,790,000.00	1,175,000.00	1,220,000.00	1,270,000.00	5,985,000.00	2,115,000.00	17,845,000.00	
TOTAL COUNTY INTEREST														
		3,462,862.00	478,125.00	0.00	2,984,737.00	438,100.00	407,250.00	314,350.00	287,350.00	259,300.00	847,900.00	380,612.00	2,984,737.00	
CAPITAL LEASES														
ISSUE	BALANCE 1/1/19	PAYMENTS	ADDITIONS	DEFEASED	BALANCE 12/31/19	2020								TOTAL
QUAD AXLE TRUCKS														
70000000.223000		61,194.00	61,194.00		0.00								0.00	
70324053.531080		1,996.00	1,996.00		0.00								0.00	
TOTAL LEASE PAYMENT														
		63,190.00	63,190.00	0.00	0.00								0.00	

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, 2018, this is computed as follows:

Equalized valuation (2018) as certified by Wisconsin Department of Revenue	\$ 2,465,500,200
Legal Debt Percentage Allowed	5%
Legal Debt Limit	\$ 123,275,010
General Obligation Debt Outstanding	19,105,000
Unused Margin of Indebtedness	\$ 104,170,010
Percent of Legal Debt Incurred	15.5%
Percent of Legal Debt Available	84.5%
2019 Debt Levy	\$ 1,089,875
2019 Debt Levy Rate	\$ 0.000452647
2019 Debt Levy Mill Rate	\$ 0.452647

**Lincoln County
Trust Fund
2019 Proposed Budget Summary**

0050 Dog License Fund - Dan Leydet

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Licenses and Permits	\$ 41,632	\$ 40,000	\$ 35,290	\$ 41,000	2.50%
Total Revenues	\$ 41,632	\$ 40,000	\$ 35,290	\$ 41,000	2.50%
Expenditures					
Health and Human Services	\$ 41,632	\$ 40,000	\$ 163	\$ 41,000	2.50%
Total Expenditures	\$ 41,632	\$ 40,000	\$ 163	\$ 41,000	2.50%

Solid Waste

Mission Statement

The mission of the Solid Waste Department is to provide Lincoln County residents, businesses and institutions with an economically viable alternative for municipal solid waste (MSW) management by operating a MSW landfill facility that conforms to Wisconsin Administrative Code NR 500 series regulations and the United States Environmental Protection Agency (EPA) as assured through licensure by the Wisconsin Department of Natural Resources (DNR).

Services Provided

The Solid Waste Department supports the concepts of sustainability and integrated resource management through education and service offerings such as:

- a recycling drop off facility for residential paper and recyclable containers
- organics composting
- bulky item, metal and electronics recycling
- universal waste handling
- facilitating disposal of household hazardous waste
- construction and demolition waste disposal
- a clean wood/brush disposal area
- onsite remediation of fuel contaminated soil

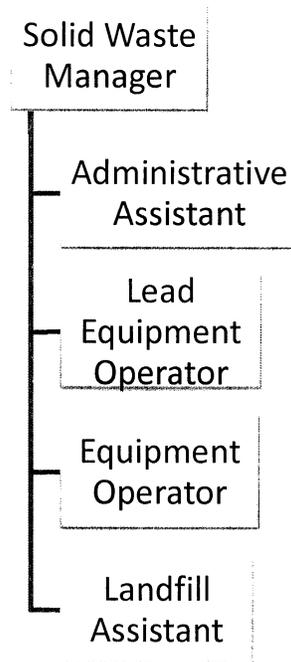
Goals for 2019

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

Employment

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

Organization Chart



**Lincoln County
Proprietary Funds
2019 Proposed Budget Summary**

0060 Solid Waste - Dan Miller

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Public charges for services	1,693,585	1,830,000	607,332	1,760,000	-3.83%
Intergovernmental chrgs for services	121,526	160,000	55,033	162,000	1.25%
Miscellaneous	68,786	83,000	34,178	96,000	15.66%
Total Revenues	1,883,897	2,073,000	696,542	2,018,000	-2.65%
Fund Balance Applied	-	468,750	-	586,733	25.17%
Total Rev/Transfers/Fund Bal App	\$ 1,883,897	\$ 2,541,750	\$ 696,542	\$ 2,604,733	2.48%
Expenditures					
Payroll	\$ 356,140	\$ 388,650	\$ 152,027	\$ 373,333	-3.94%
Public Works	838,103	1,953,100	363,123	2,031,400	4.01%
Total Expenditures	1,194,243	2,341,750	515,150	2,404,733	2.69%
Other Financing Uses	200,000	200,000	-	200,000	0.00%
Total Expenditures & Other Fin Uses	\$ 1,394,243	\$ 2,541,750	\$ 515,150	\$ 2,604,733	2.48%

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.

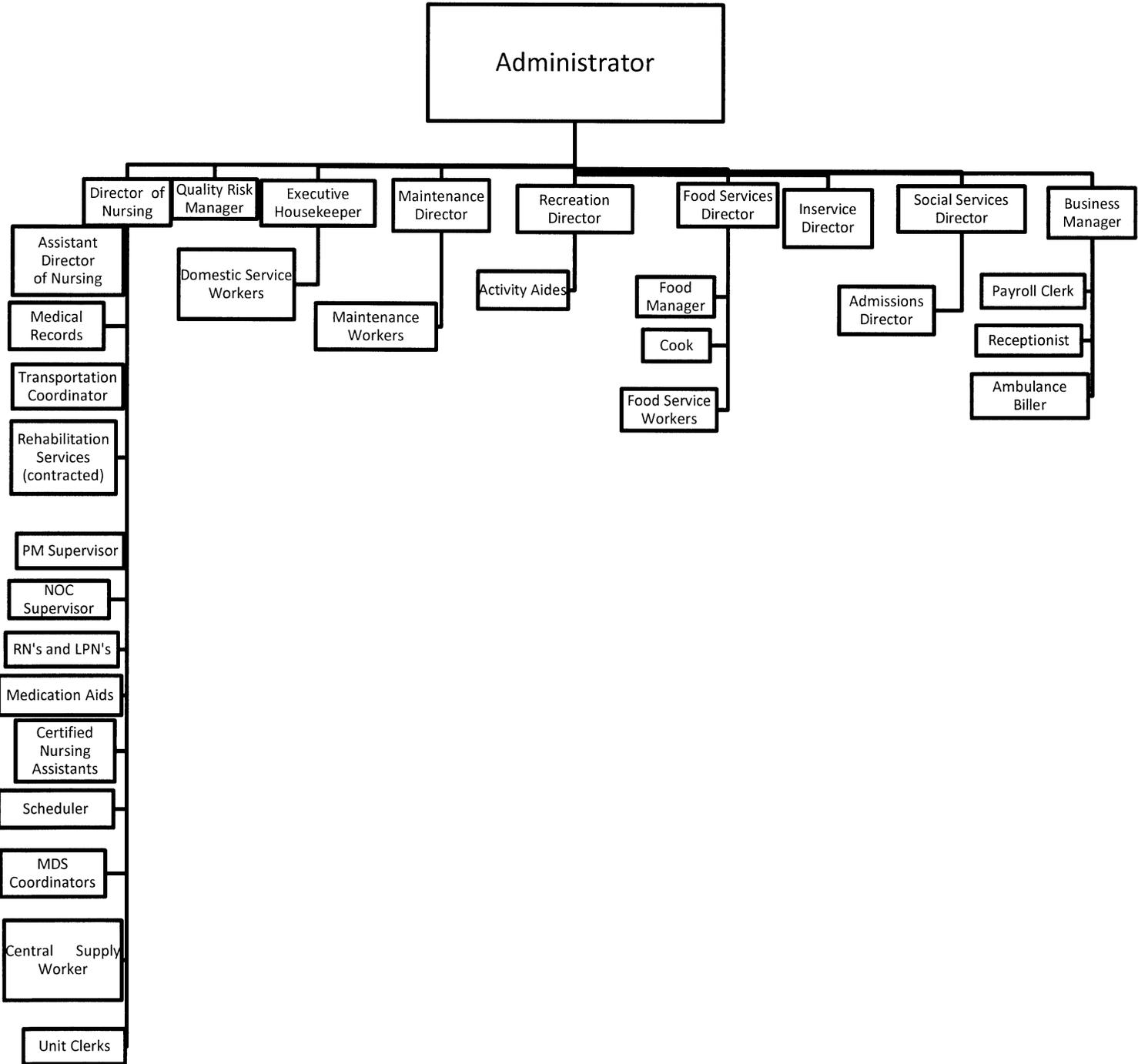
Vision Statement

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

Organization Chart



**Lincoln County
Proprietary Funds
2019 Proposed Budget Summary**

0061 Pine Crest - Lisa Gervais

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Tax Levy	\$ 632,756	\$ 556,942	\$ 556,942	\$ 440,815	-20.85%
Public Charges for Services	11,734,963	11,633,034	4,211,543	12,609,918	8.40%
Miscellaneous	45,910	200	5,042	200	0.00%
Total Revenues	12,413,629	12,190,176	4,773,527	13,050,933	7.06%
Funds Applied					
	-	75,000	-	-	-100.00%
Total Rev/Other Fin Sources	\$ 12,413,629	\$ 12,265,176	\$ 4,773,527	\$ 13,050,933	6.41%
Expenditures					
Payroll	\$ 9,501,153	\$ 9,800,976	\$ 4,652,930	\$ 9,964,382	1.67%
Health and Human Services	4,273,028	2,464,200	2,146,316	3,086,551	25.26%
Total Expenditures	13,774,181	12,265,176	6,799,246	13,050,933	6.41%

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.

2019 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.
- Implement the County Forest Access Plan and 5-Year Recreation Plan.
- Continue to prioritize and renovate wildlife openings from established GIS layer.
- Continue to replace culverts on gas tax roads and conduct 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/ lake landing improvements with awarded grant dollars.
- Continue to sell tax delinquent and other county property as needed.
- Improve recreational trails and parks.

Performance Indicators

- Established 2117 acres of timber towards our allowable cut on the county forest in 2018.
- Completed rehab work on several sections of summer ATV trail 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 and trail development on the Underdown Single Track Bike Trail connecting to the Merrill City Forest using RTA grant dollars.
- Acquired approval for the funding of two bridge replacement projects on our snowmobile trail system using grant dollars.
- Installed new campfire rings at several campsites at Otter Lake Campground.
- Conducted campsite improvements to Otter Lake Campground.

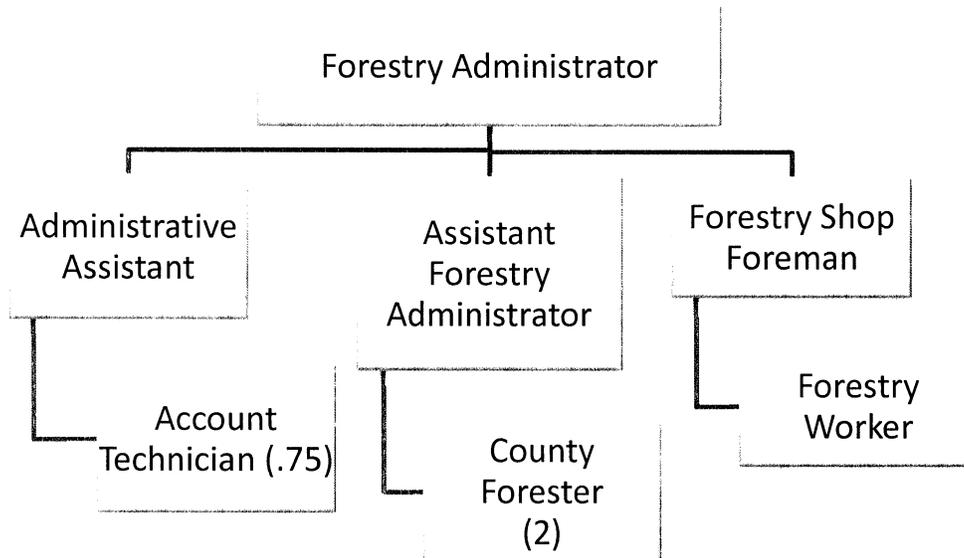
- Renovated 544 foot railroad trestle bridge on Hiawatha Trail using grant funding.
- Performed invasive species plant control, held invasive species educational sessions and distributed invasive plant information for user groups of the County Forest.
- Sold 12 tax delinquent parcels to the City of Merrill and 10 tax delinquent parcels to private individuals.
- Deeded 50 foot ROW for North Shore Drive to Town of Rock Falls by Tug Lake Park.
- Corrected deed descriptions for Long Lake Boatlanding and two adjacent private parcels.
- Completed access road improvement work to Posey Rapids Road with grant funding.
- Completed 3 miles roadside brushing work on Swamp Road and 1.6 miles on Camp Ave. using grant funding.
- Replaced 3 culverts on roads receiving County Forest Road Aid Funding.
- Completed SFI and FSC forest certification audit on the Lincoln County Forest and successfully closed corrective actions from 2017 audit.
- 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
2019 Proposed Budget Summary

0062 Forestry - Kevin Kleinschmidt

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Intergovernmental Revenue	317,866	124,470	142,274	124,470	0.00%
Public charges for services	1,364,090	948,945	1,069,017	969,565	2.17%
Miscellaneous	315	-	3,000	-	-
Total Revenues	1,682,271	1,073,415	1,214,291	1,094,035	1.92%
Fund Balance Applied	-	319,925	-	255,958	-19.99%
Total Rev, Fund Bal Applied and Transfer	\$1,682,271	\$1,393,340	\$1,214,291	\$1,349,993	-3.11%
Expenditures					
Payroll	\$ 641,895	\$ 610,927	\$ 288,544	\$ 631,805	3.42%
Conservation and development	345,932	706,893	177,882	642,799	-9.07%
Total Expenditures	987,827	1,317,820	466,426	1,274,604	-3.28%
Other Financing Uses					
Transfer to Gen Fund	1,238,869	75,520	-	75,389	-0.17%
Total Expenditures and Other Fin Uses	\$2,226,696	\$1,393,340	\$ 466,426	\$1,349,993	-3.11%

**Lincoln County
Proprietary Fund
2019 Proposed Budget Summary**

0063 Lincoln Industries - Renee Krueger

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Public Charges for Service	1,853,000	1,875,323	483,344	1,809,060	-3.53%
Intergovernmental charges	12,000	-	-	12,000	100.00%
Miscellaneous	2,710	-	-	-	-
Total Revenues	1,867,710	1,875,323	483,344	1,821,060	-2.89%
Fund Balance Applied					
	-	50,000	-	-	-
Total Revenues & Fund Bal Applied	\$ 1,867,710	\$ 1,925,323	\$ 483,344	\$ 1,821,060	-5.42%
Expenditures					
Payroll	\$ 1,011,753	\$ 1,136,884	\$ 479,799	\$ 1,068,183	-6.04%
Health and Human Services	978,368	688,439	143,174	652,877	-5.17%
Total Expenditures	1,990,121	1,825,323	622,973	1,721,060	-5.71%
Other Financing Uses					
Transfer Out	100,000	100,000	-	100,000	-
Total Expend & Other Financing Uses	\$ 2,090,121	\$ 1,925,323	\$ 622,973	\$ 1,821,060	-5.42%

Highway Department

Mission Statement

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

Services Provided

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

Goals

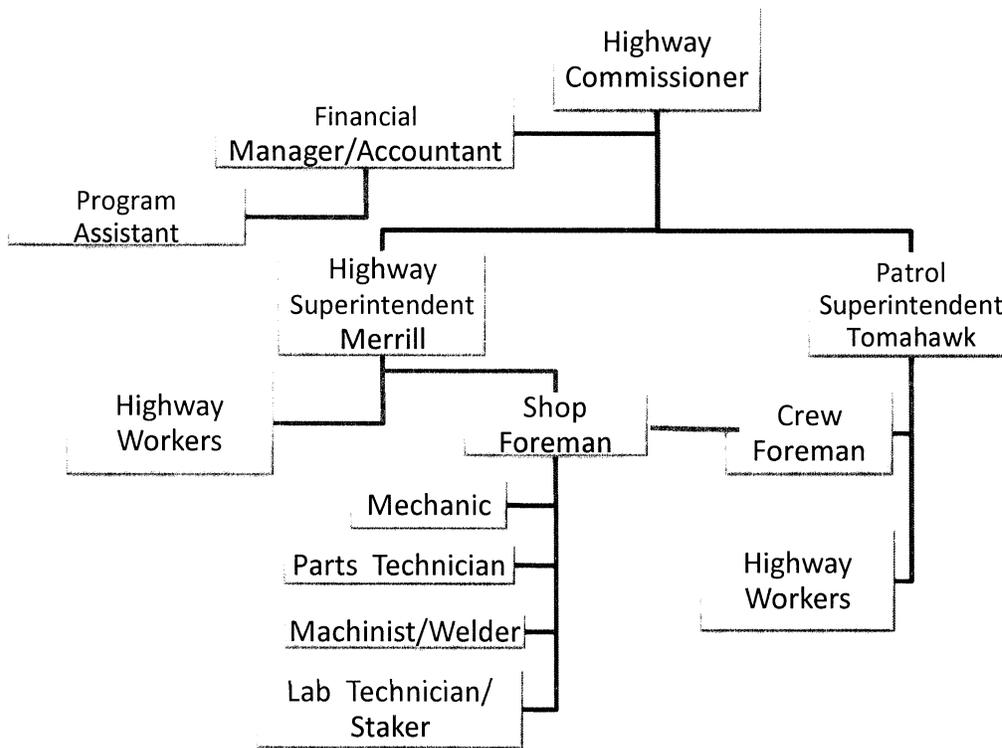
- The most productive, safe, and cost-effective use of all Highway Department employees is attained.
- The 270 miles of county trunk highway are maintained and constructed for safe, convenient, and efficient movement of vehicles.
- To provide good quality, cost-effective roadway maintenance and construction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

Employment

Positions	PT	FT	FTE	Total Employed
Highway Commissioner		1	1	1
Financial Manager/Accountant*	0.75		0.75	1
Program Assistant		1	1	1
Highway Superintendent		1	1	1
Patrol Superintendent		1	1	1
Crew Foreman		1	1	1
Shop Foreman		1	1	1
Machinist/Welder		1	1	1
Mechanic		3	3	3
Parts Technician		1	1	1
Lab Technician/Staker		1	1	1
Highway Workers		29	29	29
Totals	0.75	41	41.75	42

*Shared with Finance to make a full time position

Organization Chart



**Lincoln County
Proprietary Fund
2019 Proposed Budget Summary**

0070 Highway - John Hanz

Account Description	2017 Actual Amount	2018 Modified Budget	2018 6 month Actual	2019 Original Budget	2018/2019 % of Change
Revenues					
Licenses & Permits	1,100	1,000	1,950	1,100	10.00%
Public Charges for Services	8,018	60	209	8,100	13400.00%
Intergov't Charges for Services	6,609,041	6,502,186	2,891,515	6,694,502	2.96%
Miscellaneous	177,816	5,050	7,209	7,550	49.50%
Total Revenues	6,795,975	6,508,296	2,900,882	6,711,252	3.12%
Expenditures					
Payroll	\$ 3,308,540	\$ 3,346,735	\$ 1,503,228	\$ 3,356,652	0.30%
Public Works	3,928,318	3,161,561	940,790	3,354,600	6.11%
Total Expenditures	\$ 7,236,858	\$ 6,508,296	\$ 2,444,018	\$ 6,711,252	3.12%

Operating Levy Rate Calculation

2019 allowable tax levy for operations*	\$ 11,771,399
Add:	
Library Levy	643,147
Culvert Aid	4,500
Emergency Medical	1,000,323
Total 2018 Operating Levy	<u>\$ 13,419,369</u>

2018 Equalized Value (exclusive of TID) \$ 2,407,780,100

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

Proposed Tax Levy for 2019 Operations

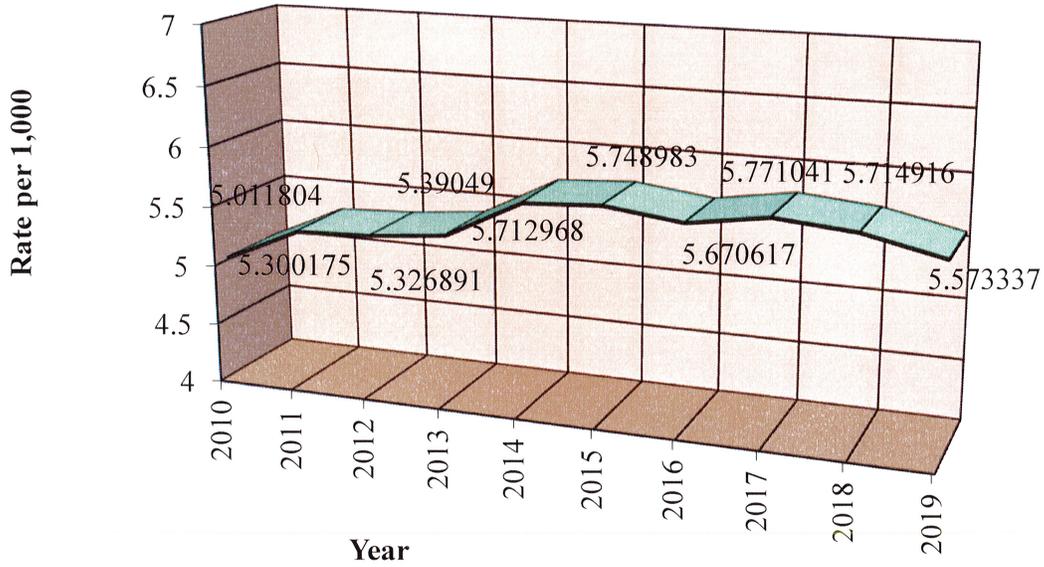
Total Proposed Other Tax Levy	\$ 11,216,383
Add: Special Purpose Levy Libraries	643,147
Veterans Relief	5,000
Town Culvert Aid	4,500
Countywide EMS	1,000,323
Health	550,016
State Special Charges Upon County	-
Total Proposed Operating Tax Levy	<u>\$ 13,419,369</u>
Add: Debt Service	1,089,875
Total County Tax Levy	<u>\$ 14,509,244</u>

Operating Levy Rate	\$ 0.0046584
Debt Service Rate	\$ 0.0004526
Libraries	\$ 0.0002671
Veterans Relief	\$ 0.0000021
Town Culvert Aid	\$ 0.0000019
Countywide EMS	\$ 0.0004155
Health	\$ 0.0002284
State Special Charges Upon County	\$ -

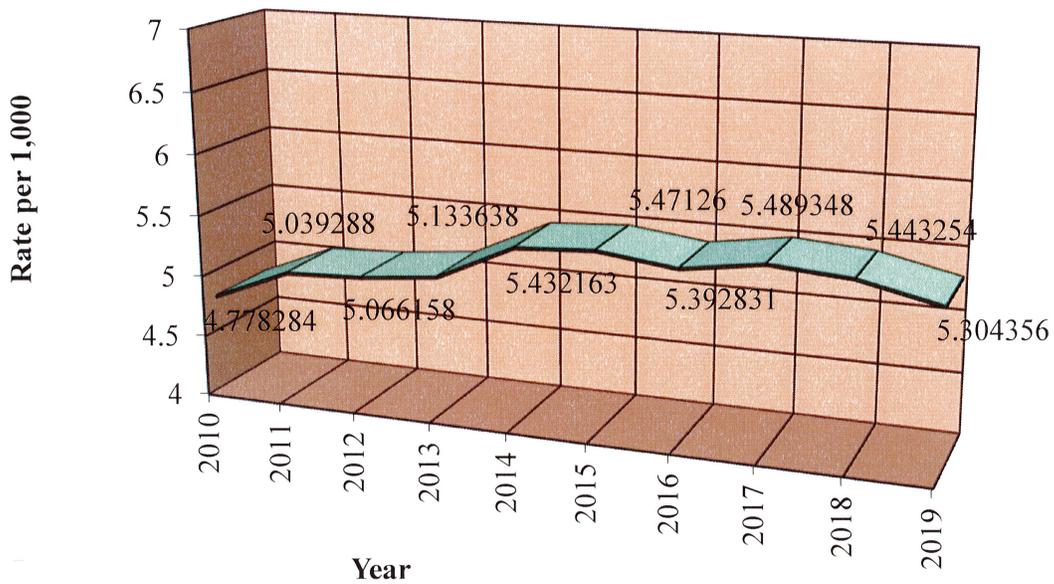
Tax rate per \$1,000 for townships (exclusive of assessment for libraries and debt)	\$ 5.306225
Libraries tax rate per \$1,000 value	0.267112
Total operating tax rate per \$1,000 value for townships	\$ 5.573337
Debt service tax rate per \$1,000 value	0.452647
Total rate per \$1,000 value for townships	\$ 6.025984

Operating tax rate per \$1,000 value for cities	\$ 5.304356
Debt service tax rate per \$1,000 value	0.452647
Total tax rate per \$1,000 value for cities	\$ 5.757003

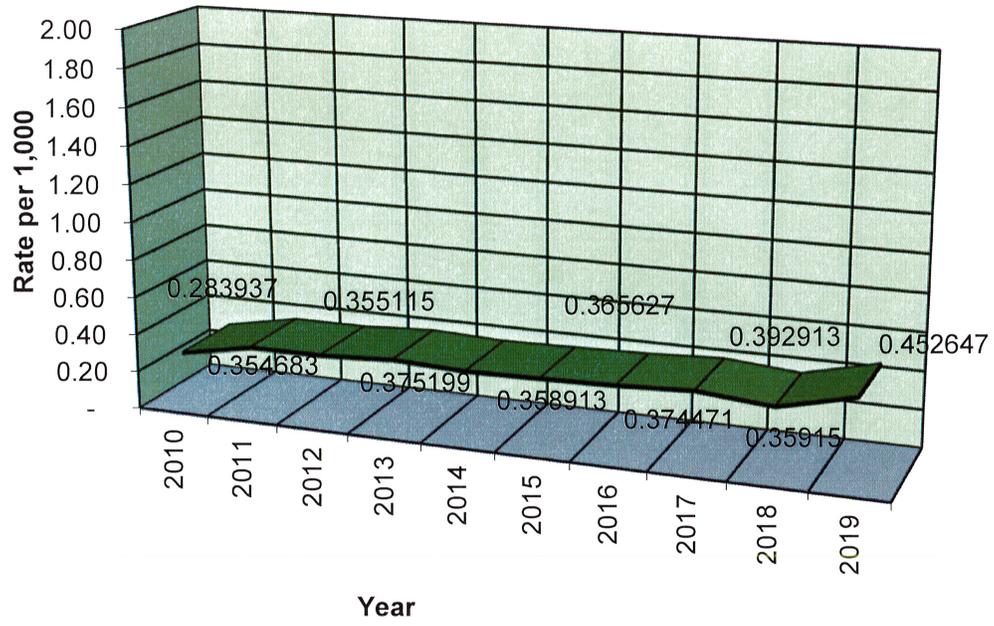
Operational Mill Rate Comparison For Townships 2010-2019



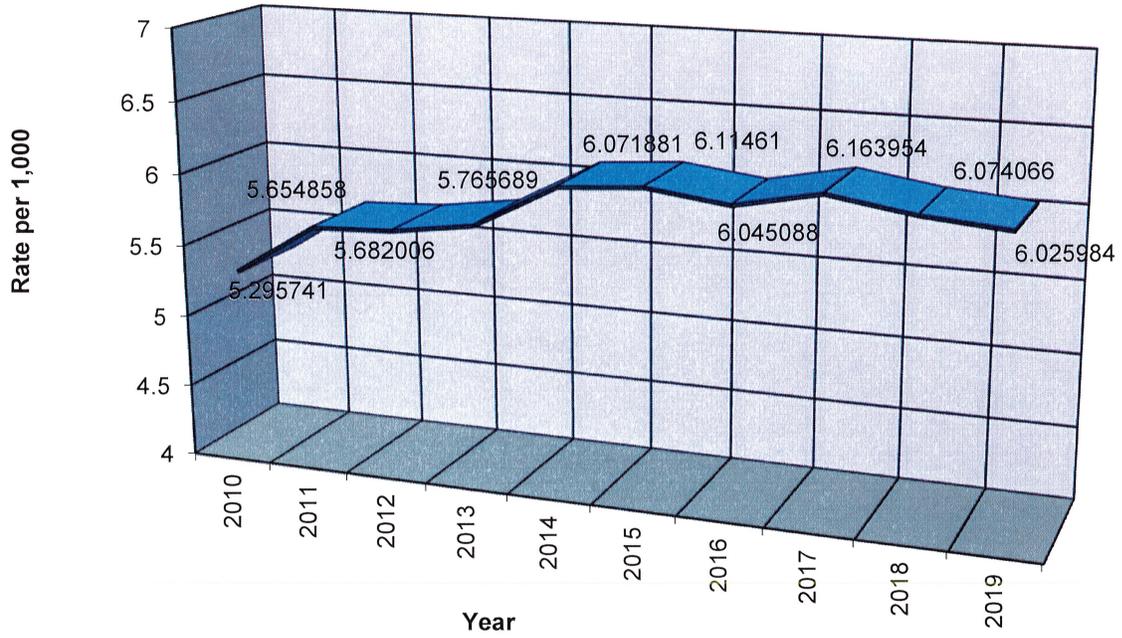
Operational Mill Rate Comparison For Cities 2010-2019



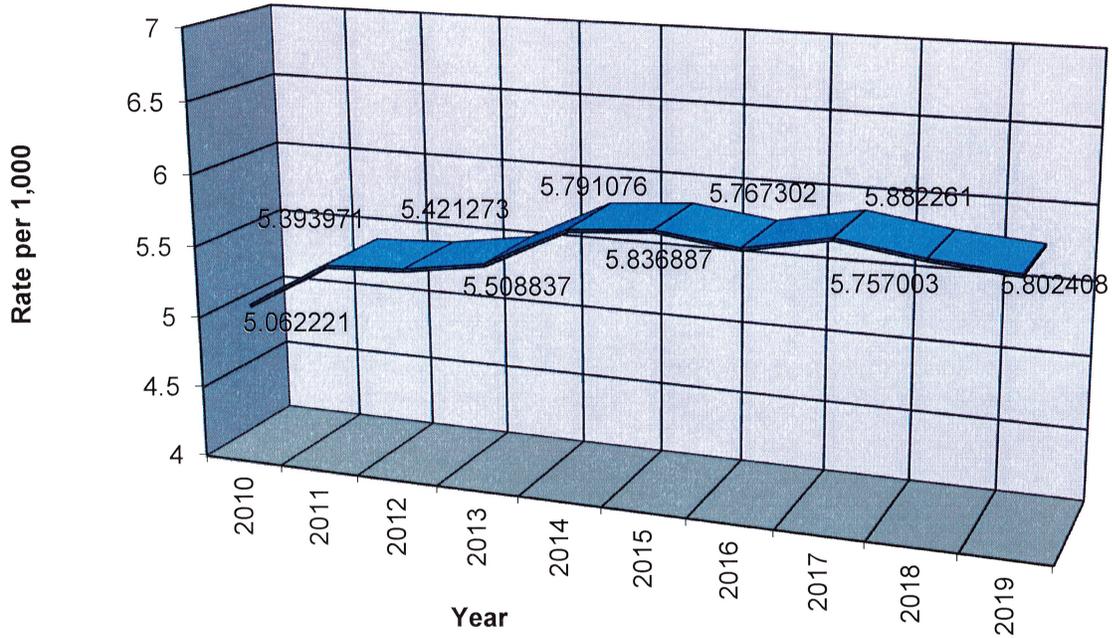
Debt Service Mill Rate for County 2010-2019



Total Mill Rate for Townships 2010-2019



Total Mill Rate for Cities 2010-2019



Lincoln County
Apportionment of County Taxes to Townships and Cities
2018 and 2019 Adopted

Townships	Equalized Value (Exclusive of TID)	% to Total	Health	Veterans Relief	Culvert Aid	Libraries	Countywide EMS	Debt Service	Other County Taxes	Total County Taxes	2018 Apportionment	% Change
Birch	\$ 37,672,500	0.016125633	\$ 8,513.17	\$ 77.39	\$ 92.68	\$ 13,246.10	\$ 15,483.03	\$ 16,869.12	\$ 173,607.55	\$ 227,889.03	\$ 232,254.25	-1.88%
Bradley	450,279,500	0.192741181	107,198.10	974.51	1,167.05	166,795.35	194,962.94	212,416.62	2,186,072.85	2,869,587.40	2,776,012.42	3.37%
Coming	70,421,400	0.030143730	16,349.35	148.63	177.99	25,438.83	29,734.82	32,396.78	333,409.48	437,655.89	434,154.08	0.81%
Harding	44,527,900	0.019060073	10,774.08	97.94	117.29	16,763.97	19,594.99	21,349.20	219,713.98	288,411.46	274,518.38	5.06%
Harrison	164,553,600	0.070436818	37,211.50	338.28	405.11	57,899.39	67,677.16	73,735.83	758,847.83	996,115.09	1,014,487.31	-1.81%
King	165,288,300	0.070751305	38,778.98	352.53	422.18	60,338.32	70,527.97	76,841.85	790,813.25	1,038,075.07	1,019,016.79	1.87%
Merrill	193,284,500	0.082735019	46,478.75	422.52	506.00	72,318.80	84,531.65	92,099.18	947,833.19	1,244,190.09	1,191,615.82	4.41%
Pine River	136,109,200	0.058261253	32,210.26	292.81	350.67	50,117.69	58,581.32	63,825.70	656,858.39	862,236.85	839,125.10	2.75%
Rock Falls	82,861,300	0.035468603	19,563.44	177.84	212.98	30,439.82	35,580.35	38,765.61	398,953.99	523,694.05	510,847.14	2.51%
Russell	40,856,500	0.017488538	9,817.11	89.24	106.88	15,274.97	17,854.53	19,452.92	200,198.58	262,794.22	251,883.88	4.33%
Schley	63,457,300	0.027162762	15,172.92	137.93	165.18	23,608.37	27,595.23	30,065.64	309,418.77	406,164.05	391,219.79	3.82%
Scott	99,673,100	0.042664858	23,557.55	214.15	256.47	36,654.46	42,844.49	46,680.06	480,405.04	630,612.21	614,493.36	2.62%
Skawanaw	50,036,500	0.021418017	11,355.81	103.23	123.63	17,669.12	20,652.99	22,501.91	231,577.04	303,983.72	308,479.40	-1.46%
Somo	19,954,100	0.008541310	4,602.65	41.84	50.11	7,161.51	8,370.91	9,120.30	93,861.00	123,208.32	123,018.77	0.15%
Tomahawk	65,995,100	0.028249062	15,742.42	143.11	171.38	24,494.49	28,631.00	31,194.14	321,032.60	421,409.15	406,865.55	3.57%
Wilson	64,909,600	0.027784416	16,019.63	145.63	174.40	24,925.81	29,135.16	31,743.43	326,685.56	428,829.61	400,173.34	7.16%
Total Towns	\$ 1,749,880,400	0.749032580	\$ 413,345.72	\$ 3,757.58	\$ 4,500.00	\$ 643,147.00	\$ 751,758.54	\$ 819,058.29	\$ 8,429,289.10	\$ 11,064,856.23	\$ 10,788,165.38	2.56%
Cities												
Merrill	\$ 377,951,600	0.161781378	\$ 88,266.76	\$ 802.40	\$ -	\$ -	\$ 160,532.19	\$ 174,903.52	\$ 1,800,009.10	\$ 2,224,513.98	\$ 2,193,029.24	1.44%
Tomahawk	208,355,300	0.089186043	48,403.52	440.02	-	-	88,032.27	95,913.19	987,084.80	1,219,873.80	1,208,962.38	0.90%
Total Cities	\$ 586,306,900	0.250967420	\$ 136,670.28	\$ 1,242.42	\$ -	\$ -	\$ 248,564.46	\$ 270,816.71	\$ 2,787,093.90	\$ 3,444,387.77	\$ 3,401,991.62	1.25%
Grand Total	\$ 2,336,187,300	1.000000000	\$ 550,016.00	\$ 5,000.00	\$ 4,500.00	\$ 643,147.00	\$ 1,000,323.00	\$ 1,089,875.00	\$ 11,216,383.00	\$ 14,509,244.00	\$ 14,190,157.00	2.25%

2019 Budget Highlights

In February 2018, 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.

Comparative data for 20115 through 2019 are as follows:

Proposed Budget	2019 Budget	2018 Budget	2017 Budget	2016 Budget	2015 Budget
Total County Budget	\$ 54,804,507	\$ 52,430,693	\$ 51,979,639	\$ 48,757,240	\$ 49,877,624
Percent increase (decrease)	4.53%	0.87%	6.61%	(2.25%)	3.42%
Operating Tax Levy	\$ 13,419,369	\$ 13,351,107	\$ 13,116,147	\$ 12,905,429	\$ 12,809,080
Percent increase (decrease)	0.51%	1.79%	1.63%	0.75%	1.06%
Levy for Debt Payments	\$ 1,089,875	\$ 839,050	\$ 892,995	\$ 852,238	\$ 814,639
Percent increase (decrease)	29.89%	(6.04%)	4.78%	4.62%	2.30%
Total Tax Levy	\$ 14,509,244	\$ 14,190,157	\$ 14,009,142	\$ 13,757,667	\$ 13,622,853
Percent Increase (decrease)	2.25%	1.29%	1.83%	0.99%	1.13%
Equalized valuation (TID out)	\$ 2,407,780,100	\$ 2,336,187,300	\$ 2,272,752,400	\$ 2,275,842,400	\$ 2,228,060,000
Percent increase (decrease)	3.06%	2.79%	(0.14%)	2.14%	0.43%
Shared Revenue	\$ 1,015,000	\$ 1,014,841	\$ 960,000	\$ 980,000	\$ 980,000
Percent increase (decrease)	0.02%	5.71%	(2.04%)	0.00%	1.34%

**2019 Budget
Capital Improvement Projects (CIP)**

Department	Project	2019	2020	2021	2022	2023
Emerg Medical	Ambulance	258,500		284,350		312,785
Maintenance	Elevator Modernize and Reovation (Courthouse)	170,000				
Maintenance	66' Man Lift	100,000				
Maintenance	Courthouse Clock/Dome Painting		50,000			
Maintenance	Safety Building Huber HVAC Project		450,000			
Maintenance	Courthouse HVAC Equipment and Controls			160,000		
Maintenance	Social Services Elevator Project				171,000	
Maintenance	Exterior Brick and Sill Work (Courthouse)					500,000
Lincoln Industries	Tomahawk Building Upgrades	91,280				
IT	UCS/VMWare Hypervisor Infrastructure		150,000			
IT	Storage Infrastructure/Backup & Recovery System	250,000				
IT	Card Access/Security Systems			100,000		
IT	Switching Hardware				120,000	
IT	Wireless Infrastructure					60,000
Forestry	Platform Truck #4			80,000		
Forestry	Grader #17				100,000	
Forestry	JD 5100-M Tractor #11				70,000	
Landfill	Landfill Construction	1,600,000	1,250,000	25,000		
Debt Service	Building Project	1,104,775	1,150,250	965,200	988,400	1,005,850
County Board	Family Care	289,849	289,849	289,849	289,849	289,849
County Roads	Pulverize and Repave Roads	1,028,500	1,700,000	850,000	1,100,000	500,000
Highway Equipment	Partol Trucks (Reimburse General Fund)	67,000				
Highway Equipment	Grader Buy Back	125,000				
Highway Equipment	Quad Axle Plow Truck	250,000				
Highway Equipment	Jammer	60,000				
Highway Equipment	Grader Buy Back		125,000			
Highway Equipment	Quad Axle Plow Truck		250,000			
Highway Equipment	One Ton Truck			60,000		
Highway Equipment	Loader			500,000		
Highway Equipment	Tar Kettle			75,000		
Highway Equipment	Gradall				500,000	
Highway Equipment	Quad Axle Plow Truck					275,000
	Total CIP Expenditures	5,394,904	5,415,099	3,389,399	3,339,249	2,943,484

FUNDING SOURCES		2019	2020	2021	2022	2023
	Designated for CIP					
Emerg Medical	Ambulance	258,500		284,350		312,785
Maintenance	Elevator Modernize and Reovation (Courthouse)	170,000				
Maintenance	66' Man Lift	100,000				
Maintenance	Courthouse Clock/Dome Painting		50,000			
Maintenance	Safety Building Huber HVAC Project		450,000			
Maintenance	Courthouse HVAC Equipment and Controls			160,000		
Maintenance	Social Services Elevator Project				171,000	
Maintenance	Exterior Brick and Sill Work (Courthouse)					500,000
IT	UCS/VMWare Hypervisor Infrastructure	250,000				
IT	Storage Infrastructure/Backup & Recovery System		150,000			
IT	Card Access/Security Systems			100,000		
IT	Switching Hardware				120,000	
IT	Wireless Infrastructure					60,000
County Roads	Pulverize and Repave Roads	250,000	250,000	250,000	250,000	250,000
County Board	Family Care	289,849	289,849	289,849	289,849	289,849
	Total Designated for CIP	1,318,349	1,189,849	1,084,199	830,849	1,412,634
	Tax Levy					
County Roads	Pulverize and Repave Roads	630,000	1,450,000	500,000	850,000	250,000
Debt Service	Building Project	1,104,775	1,150,250	965,200	988,400	1,005,850
	Total tax Levy	1,734,775	2,600,250	1,465,200	1,838,400	1,255,850
	State Aid (Grant)					
County Roads	Pulverize and Repave Roads	148,500		100,000		
	Total State Aid	148,500	-	100,000		
	Designated Department Funds					
Highway	Highway Equipment	502,000	375,000	635,000	500,000	275,000
Forestry	Equipment			80,000	170,000	
Lincoln Industries	Tomahawk Building Upgrades	91,280				
Landfill	Construction of Phase 4 Mod 1B	1,600,000	1,250,000	25,000		
	Total Designated Department Funds	2,193,280	1,625,000	740,000	670,000	275,000
	Total Funding Sources	5,394,904	5,415,099	3,389,399	3,339,249	2,943,484

**2019 Budget
Capital Outlay**

Expenditures						
Department	Project	2019	2020	2021	2022	2023
Lincoln Industries	Tomahawk Projects		27,717			
Maintenance	10th Street Sidewalk Project	39,000				
Maintenance	Replece work Truck		40,000			
Maintenance	Parking Lot Miantenance	15,000			15,000	
Maintenance	56 Addition Flooring (First Floor)				40,000	
Land Services	Vehicle Replacement		30,000	30,000	30,000	35,000
Forestry	Back Hoe #80					12,000
Forestry	Pickup Truck #2					25,000
Forestry	Pickup Truck #5	25,000				
Forestry	1/2 ton 4x4 #7		25,000			
Forestry	1/2 ton 4x4 #9				30,000	
Forestry	1/2 ton 4x4		25,000			
Forestry	Snowmobile #104		10,000			25,000
Forestry	Snowmobile #105					10,000
Forestry	ATV 4x4 #112		7,000			
Forestry	Above Ground Gas Tank	15,000				
Forestry	Above Ground Diesel Tank	15,000				
Forestry	Lawn Tractor/Mower		7,000			
Highway	Broom					
Highway	Router		30,000			
Highway	1/2 Ton Truck	40,000				
Highway	3/4 ton Truck		40,000			
Highway	1 Ton Truck		50,000			
Highway	3/4 ton Truck					40,000
Highway	1 Ton Truck					60,000
Sheriff	Vehicles	180,950				
	Total for Outlay (Projects less than \$50,000)	329,950	291,717	30,000	115,000	207,000

Funding Sources		2019	2020	2021	2022	2023
	CIP					
Maintenance	10th Street Sidewalk Project	39,000				
Maintenance	Replece work Truck		40,000			
Maintenance	Parking Lot Miantenance	15,000			15,000	
Maintenance	56 Addition Flooring (First Floor)				40,000	
Land Services	Vehicle Replacement		30,000	30,000	30,000	35,000
Sheriff	Vehicles	180,950				
	Total CIP	234,950	70,000	30,000	85,000	35,000
Forestry	Equipment	55,000	74,000	-	30,000	72,000
Lincoln Industries	Tomahawk Projects		27,717			
Solid Waste	Mower					
Highway	Equipment	40,000	120,000	-	-	100,000
	Total Departmental Funds	95,000	221,717	-	30,000	172,000
	Total Funding Sources	329,950	291,717	30,000	115,000	207,000

Lincoln County 2019 Budget
 Carryovers and Fund Balance Applied
 General Fund

Fund Number	Dept Number	Department	Department Carryover	Gen Fund Applied	Description
10	00	Non-departmental		250,000.00	Highway Road Work (CIP)
				258,500.00	Ambulance (CIP)
10	10	County Board		289,849.00	Family Care (CIP)
10	25	Information Technology		250,000.00	IT Projects (CIP)
10	26	Maintenance		324,000.00	Outlay Projects (CIP)
10	27	Veterans Services	2,000.00		Fuel Assistance
10	44	UW Extension	10,197.00		Program Revenues
10	50	Sheriff's Department		180,950.00	Patrol Vehicles (CIP)
		Subtotals	\$ 12,197.00	\$ 1,553,299.00	
		Total funds applied in general fund		\$ 1,565,496.00	