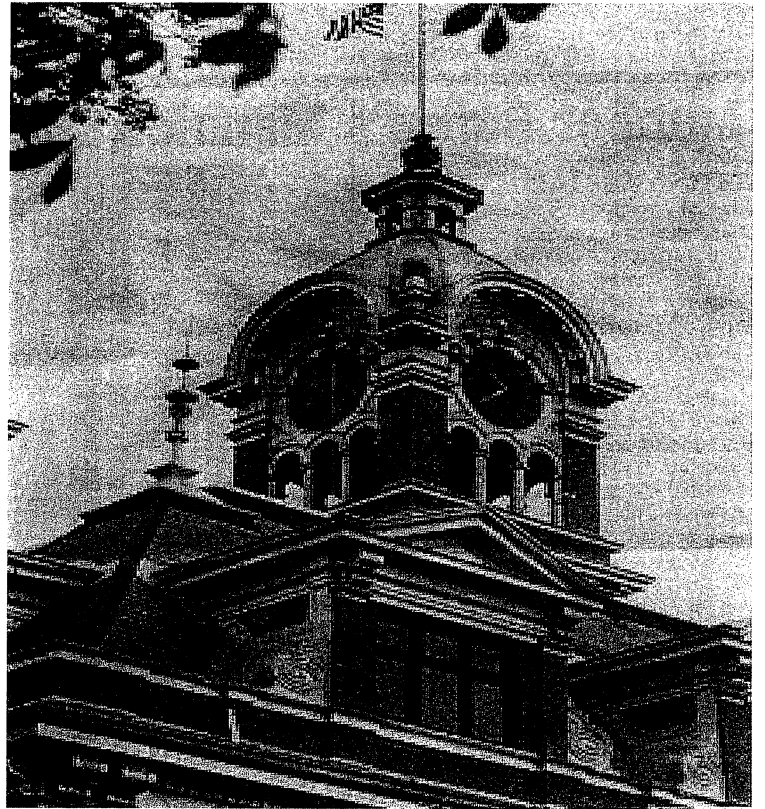


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COUNTY

L 2020

N *Budget*

*Report*

**LINCOLN COUNTY**  
**2020 Proposed Budget**  
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Motion by:				
Second by:				
Dist.	Supervisor	Y	N	Abs
19	Allen			
6	Ashbeck			
1	Bialecki			
9	Bolder			
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			
<b>Totals</b>				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

## Title: Approving the 2020 Budget and Providing for Tax Levy

WHEREAS, the Lincoln County Finance and Insurance Committee, after careful review, does hereby present the 2020 budget recommended for adoption;

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the 2020 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	\$ 539,318.00
Veterans Relief	5,000.00
Libraries	643,351.00
EMS Service	1,023,779.00
Debt Service	1,148,250.00
Town Culvert Aid	20,000.00
State Special Charges	756.00
Other County Taxes	<u>11,325,204.00</u>
<b>TOTAL COUNTY TAXES</b>	<b><u>\$14,705,658.00</u></b>

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 12<sup>th</sup> day of November, 2019.

Introduced by: Finance and Insurance Committee

Committee Action: on November 1, 2019

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  
2020 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 2020 will be held in the County Board Room #257 of the Lincoln County Service Center, Merrill, WI. The hearing is set for Tuesday, November 12, 2019 at 9:00 a.m., for the benefit of the Lincoln County taxpayers. The following is a summary of the proposed 2020 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	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Budget Amount	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 8,365,194	\$ 8,472,345	\$ 8,472,345	\$ 8,941,328	5.54%
Other Taxes	2,698,789	2,836,976	1,436,927	2,898,883	2.18%
Intergovernmental	2,101,652	2,021,253	-	2,102,484	4.02%
Licenses and permits	141,338	130,100	64,507	129,350	-0.58%
Fines, Forfeits and penalties	152,602	111,900	58,769	126,900	13.40%
Intergovernmental Charges for Services	167,470	168,969	41,971	176,994	4.75%
Public charges for services	2,226,524	1,885,273	692,514	1,912,899	1.47%
Miscellaneous	910,424	356,825	273,108	520,800	45.95%
Undesignated Funds Applied	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 16,763,993</b>	<b>\$ 15,983,641</b>	<b>\$ 11,040,141</b>	<b>\$ 16,809,638</b>	<b>5.17%</b>
<b>Fund Balance Applied</b>	-	2,470,102	-	1,483,182	-39.95%
<b>Other Financing Sources</b>	755,767	375,389	1,506,934	276,045	-26.46%
<b>Total Revenues/Fund Bal Appld/Other Srcs</b>	<b>\$ 17,519,760</b>	<b>\$ 18,829,132</b>	<b>\$ 12,547,075</b>	<b>\$ 18,568,865</b>	<b>-1.38%</b>
<b>Expenditures</b>					
General Government	\$ 5,266,254	\$ 5,733,504	\$ 3,360,651	\$ 5,748,836	0.27%
Public Safety	7,338,298	8,039,842	3,157,784	7,721,435	-3.96%
Public Works	-	-	-	-	-
Health and Human Services	1,500,439	1,550,816	897,078	1,984,753	27.98%
Culture and recreation	812,379	862,919	442,211	852,814	-1.17%
Conservation and development	626,840	692,241	269,313	723,337	4.49%
Capital Outlay	541,212	234,950	109,476	-	-100.00%
Capital Improvement Plan	1,782,696	756,360	215,642	835,000	0.00%
Contingency Fund	-	450,000	-	452,690	0.60%
<b>Total Expenditures</b>	<b>\$ 17,868,118</b>	<b>\$ 18,320,632</b>	<b>\$ 8,452,154</b>	<b>\$ 18,318,865</b>	<b>-0.01%</b>
<b>Other Financing Uses</b>	700,000	508,500	742,794	250,000	0.00%
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 18,568,118</b>	<b>\$ 18,829,132</b>	<b>\$ 9,194,948</b>	<b>\$ 18,568,865</b>	<b>-1.38%</b>

**ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED**

	General Fund	Special Revenue	Debt Service	Enterprise	Internal Service	Total
Estimated Fund Balance/Net Assets - 1/1/2020	\$ 7,894,674	\$ 3,296,140	\$ 84,654	\$ 11,281,006	\$ 5,930,171	\$ 28,486,645
2020 Budgeted Revenues						
& Other Financing Sources	\$ 8,144,355	\$ 5,404,852	\$ 2,000	\$ 2,830,131	\$ 6,916,455	\$ 23,297,793
<b>2020 Tax Levy</b>	<b>\$ 8,941,328</b>	<b>\$ 4,616,080</b>	<b>\$ 1,148,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,705,658</b>
2020 Budgeted Expenditures and other uses	\$(18,568,865)	\$(10,420,932)	\$(1,150,250)	\$(3,452,408)	\$(6,916,455)	\$(40,508,910)
Excess Revenues/(Expenditures) & Other Financing Uses	\$ (1,483,182)	\$ (400,000)	\$ -	\$(622,277)	\$ -	\$ (2,505,459)
Estimated Fund Balance/Net Assets-12/31/2020	\$ 6,411,492	\$ 2,896,140	\$ 84,654	\$ 10,658,729	\$ 5,930,171	\$ 25,981,186

SUPPLEMENTAL DATA			
Total Taxes Levied		% Increase	
Actual	Proposed	2019	2020
\$ 14,509,244	\$ 14,705,658		1.35%
Equalized Valuation		Increase	
2019	2020		
\$ 2,407,780,100	\$ 2,474,153,700	2.76%	
Tax Rate for Townships (Per 1,000 Value)		Decrease	
Actual	Proposed	2019	2020
6.025984	5.943712	-1.37%	

**Lincoln County  
Consolidated County Tax Levy  
2019-2020  
Comparison**

<b>Department</b>	<b>2015 Proposed Levy</b>	<b>2016 Proposed Levy</b>	<b>2017 Proposed Levy</b>	<b>2018 Proposed Levy</b>	<b>2019 Proposed Levy</b>	<b>2020 Proposed Levy</b>	<b>% Increase (-)Decrease 2019/2020</b>	<b>\$ Increase (-)Decrease 2019/2020</b>
<b>General Fund:</b>								
County Board	\$ 1,538,783	\$ 1,547,497	\$ 1,598,921	\$ 1,590,139	\$ 1,594,373	\$ 2,032,479	27.48%	438,106
Administration	194,769	194,492	266,925	269,067	276,495	285,608	3.30%	9,113
Corporation Counsel	171,616	177,198	132,970	189,029	194,476	198,401	2.02%	3,925
Finance Department	426,652	387,319	440,513	452,470	466,289	466,549	0.06%	260
County Clerk	169,246	189,428	166,292	173,884	170,471	185,351	8.73%	14,880
Treasurer	147,849	150,806	152,860	155,118	159,666	163,693	2.52%	4,027
Computer Services	663,523	675,143	711,577	718,071	737,220	752,632	2.09%	15,412
Maintenance	744,801	736,863	769,147	784,137	768,128	1,104,886	43.84%	336,758
Veterans Service	138,388	140,561	155,263	154,708	161,413	166,395	3.09%	4,982
Clerk of Courts	337,980	340,144	319,266	303,177	278,905	242,219	-13.15%	(36,686)
Circuit Court	209,015	198,100	201,416	205,745	219,581	256,576	16.85%	36,995
Family Court Commissioner	18,313	17,527	22,600	22,600	22,600	22,600	0.00%	0
District Attorney	166,918	176,210	176,636	188,361	195,149	198,483	1.71%	3,334
Victim Witness	36,593	31,580	29,591	34,247	38,269	38,788	1.36%	519
Land Services	766,765	719,630	741,007	741,232	761,029	776,960	2.09%	15,931
Register of Deeds	37,868	17,823	17,658	11,512	18,491	12,755	-31.02%	(5,736)
U.W. Extension	198,663	207,618	211,113	204,687	166,187	165,843	-0.21%	(344)
Sheriff	5,753,487	5,807,996	5,810,082	6,153,796	6,264,975	6,226,307	-0.62%	(38,668)
Coroner	41,818	41,076	41,053	43,035	44,986	48,934	8.78%	3,948
Emergency Management	23,877	27,135	27,772	30,815	29,100	21,630	-25.67%	(7,470)
Child Support	43,923	43,472	29,719	29,719	29,404	29,518	0.39%	114
Non-Departmental Expenses	1,048,781	621,314	1,009,976	583,308	1,079,714	838,148	-22.37%	(241,566)
Non-Departmental Revenues	(4,435,409)	(4,104,432)	(4,756,432)	(4,488,941)	(5,204,576)	(5,294,183)	1.72%	(89,607)
<b>Total General Fund</b>	<b>8,444,219</b>	<b>8,344,500</b>	<b>8,275,925</b>	<b>8,549,916</b>	<b>8,472,345</b>	<b>8,940,572</b>	<b>5.53%</b>	<b>468,227</b>
County Roads Fund	2,266,753	2,266,753	2,266,753	2,107,576	2,112,076	2,186,753	3.54%	74,677
Jail Assessment Fund	-	-	-	-	-	-	-	-
Emergency Medical	662,662	734,037	868,094	984,115	1,000,323	1,023,779	2.34%	23,456
Health Department (Nursing)	551,973	505,067	549,481	551,973	550,016	539,318	-1.95%	(10,698)
Social Services	314,007	506,531	522,885	600,450	843,794	866,230	2.66%	22,436
Debt Service Funds	814,639	852,238	892,995	839,050	1,089,875	1,148,250	5.36%	58,375
Solid Waste	0	0	0	0	0	0	0	-
Dog License Fund	0	0	0	0	0	0	0	-
Forestry	0	0	0	0	0	0	0	-
<b>Total</b>	<b>13,622,853</b>	<b>13,755,926</b>	<b>14,008,889</b>	<b>14,190,022</b>	<b>14,509,244</b>	<b>14,704,902</b>	<b>1.35%</b>	<b>195,658</b>

**LINCOLN COUNTY**  
**2020 PROPOSED BUDGET SUMMARY**  
**ALL FUNDS**

**Grand Total**

<b>Account Description</b>	<b>2017 Budget Amount</b>	<b>2018 Budget Amount</b>	<b>2019 Budget Amount</b>	<b>2020 Budget Amount</b>
<b>Revenues</b>				
Tax Levy	\$ 14,008,889	\$ 14,190,022	\$ 14,509,244	\$ 14,704,902
Other Taxes	2,544,232	3,184,302	3,373,278	3,453,883
Intergovernmental Revenue	5,527,829	5,188,939	5,404,509	5,424,616
Licenses and permits	157,600	167,800	172,200	167,350
Fines, Forfeits and penalties	142,641	137,072	146,900	161,900
Public charges for services	18,812,184	19,328,181	20,176,254	5,530,366
Intergovernmental Charges for Services	6,995,365	6,958,301	7,245,971	7,386,549
Miscellaneous	477,775	420,975	464,075	647,084
<b>Total Revenues</b>	<b>\$ 48,666,515</b>	<b>\$ 49,575,592</b>	<b>\$ 51,492,431</b>	<b>\$ 37,476,650</b>
<b>Fund Balance Applied</b>	2,452,604	2,480,581	2,428,187	2,505,459
<b>Other Financing Sources</b>	860,520	375,520	883,889	526,045
<b>Total Revenues/Fund Bal Appld/Other Src</b>	<b>\$ 51,979,639</b>	<b>\$ 52,431,693</b>	<b>\$ 54,804,507</b>	<b>\$ 40,508,154</b>
<b>Expenditures</b>				
General Government	\$ 5,093,004	\$ 5,250,403	\$ 5,333,767	\$ 5,748,836
Public Safety	9,167,212	9,486,770	9,825,074	9,771,214
Public Works	12,584,583	12,571,586	13,360,587	13,489,732
Health and Human Services	18,793,203	19,057,981	19,961,142	5,626,553
Culture and recreation	889,207	876,717	849,978	852,814
Conservation and development	2,054,144	2,011,772	1,966,845	2,020,776
Capital Outlay	325,109	188,000	289,950	35,000
Capital Improvement Plan	902,000	1,300,000	778,500	835,000
Debt Service	907,495	853,950	1,104,775	1,150,250
Contingency Fund	403,162	458,994	450,000	451,934
<b>Total Expenditures</b>	<b>\$ 51,119,119</b>	<b>\$ 52,056,173</b>	<b>\$ 53,920,618</b>	<b>\$ 39,982,109</b>
<b>Other Financing Uses</b>	860,520	375,520	883,889	526,045
<b>Total Expenditures/Principal Repayment</b>	<b>\$ 51,979,639</b>	<b>\$ 52,431,693</b>	<b>\$ 54,804,507</b>	<b>\$ 40,508,154</b>



**Lincoln County  
General Fund Departments  
2020 Proposed Budget Summary**

**General Fund Totals**

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 8,365,194	\$ 8,472,345	\$ 8,472,345	\$ 8,940,572	5.53%
Other Taxes	2,698,789	2,836,976	1,436,927	2,898,883	2.18%
Intergovernmental Revenues	2,101,652	2,021,253	-	2,102,484	4.02%
Licenses and permits	141,338	130,100	64,507	129,350	-0.58%
Fines, Forfeits and penalties	152,602	111,900	58,769	126,900	13.40%
Intergovernmental Charges for Services	167,470	168,969	41,971	176,994	4.75%
Public charges for services	2,226,524	1,885,273	692,514	1,912,899	1.47%
Miscellaneous	910,424	356,825	273,108	520,800	45.95%
<b>Total Revenues</b>	<b>16,763,993</b>	<b>15,983,641</b>	<b>11,040,141</b>	<b>16,808,882</b>	<b>5.16%</b>
<b>Fund Balance Applied</b>	<b>-</b>	<b>2,470,102</b>	<b>-</b>	<b>1,483,182</b>	<b>-39.95%</b>
<b>Other Financing Sources</b>	<b>755,767</b>	<b>375,389</b>	<b>1,506,934</b>	<b>276,045</b>	<b>-26.46%</b>
<b>Total Revenues/Fund Bal Appld/Other Srcs</b>	<b>\$ 17,519,760</b>	<b>\$ 18,829,132</b>	<b>\$ 12,547,075</b>	<b>\$ 18,568,109</b>	<b>-1.39%</b>
<b>Expenditures</b>					
General Government					
Legislative	\$ 107,685	\$ 127,414	\$ 60,735	\$ 118,501	-7.00%
Judicial	1,134,019	1,217,051	512,457	1,232,929	1.30%
Legal	184,219	194,476	88,862	198,401	2.02%
General Administration	1,279,481	1,382,871	756,611	1,337,816	-3.26%
Financial Administration	623,228	632,685	310,948	637,522	0.76%
General Buildings and Plant	999,985	925,317	524,926	1,259,886	36.16%
Property Records and Control	783,312	1,149,690	340,489	847,281	-26.30%
Other Government	154,325	104,000	765,624	116,500	12.02%
Public Safety	7,338,298	8,039,842	3,157,784	7,721,435	-3.96%
Public Works	-	-	-	-	-
Health and Human Services	1,500,439	1,550,816	897,078	1,984,753	27.98%
Culture and recreation	812,379	862,919	442,211	852,814	-1.17%
Conservation and development	626,840	692,241	269,313	723,337	4.49%
Capital Outlay	541,212	234,950	109,476	-	-100.00%
Capital Improvement Plan	1,782,696	756,360	215,642	835,000	10.40%
Contingency Fund	-	450,000	-	451,934	0.43%
<b>Total Expenditures</b>	<b>17,868,118</b>	<b>18,320,632</b>	<b>8,452,154</b>	<b>18,318,109</b>	<b>-0.01%</b>
<b>Other Financing Uses</b>	<b>700,000</b>	<b>508,500</b>	<b>742,794</b>	<b>250,000</b>	<b>-50.84%</b>
<b>Total Expenditures &amp; Other Finance Uses</b>	<b>\$ 18,568,118</b>	<b>\$ 18,829,132</b>	<b>\$ 9,194,948</b>	<b>\$ 18,568,109</b>	<b>-1.39%</b>

**Lincoln County  
General Fund Departments  
2020 Proposed Budget Summary**

**00 Non-Departmental - Dan Leydet**

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ (4,211,559)	\$ (4,124,862)	\$ (4,124,862)	\$ (4,456,035)	8.03%
Other Taxes	2,625,237	2,771,976	1,406,953	2,833,883	2.23%
Intergovernmental Revenues	1,116,749	1,107,000	-	1,185,000	7.05%
Licenses and permits					
Public charges for services	564,869	380,000	149,139	450,000	18.42%
Miscellaneous	310,371	137,100	174,040	275,300	100.80%
Undesignated Funds Applied**					
<b>Total Revenues</b>	<b>405,667</b>	<b>271,214</b>	<b>(2,394,730)</b>	<b>288,148</b>	<b>6.24%</b>
<b>Fund Balance Applied</b>		<b>508,500</b>	<b>-</b>	<b>350,000</b>	<b>-31.17%</b>
<b>Total Other Financing Sources</b>	<b>701,157</b>	<b>300,000</b>	<b>1,506,934</b>	<b>200,000</b>	<b>-33.33%</b>
<b>Total Non-Departmental Revenue</b>	<b>\$ 1,512,491</b>	<b>\$ 1,079,714</b>	<b>\$ (887,796)</b>	<b>\$ 838,148</b>	<b>-22.37%</b>
<b>Expenditures</b>					
General Government					
Legal	\$ -	\$ -	\$ -	\$ -	
General Administration	23,507	9,400	4,455	11,400	21.28%
Financial	11,592	6,500	9,242	7,000	7.69%
General Buildings & Plant	-	-	-	-	-
Other government	154,325	104,000	765,624	116,500	12.02%
Public Safety	-	-	-	-	-
Health and Human Services	1,313	1,314	1,313	1,314	0.00%
Culture, Recreation, Education					
Conservation and development					
Capital Outlay					
Contingency Fund	-	450,000	-	451,934	0.43%
Transfer to Capital Project Fund					
<b>Total Expenditures</b>	<b>190,737</b>	<b>571,214</b>	<b>780,635</b>	<b>588,148</b>	<b>2.96%</b>
<b>Other Financing Uses</b>					
Transfer out	700,000	508,500	742,794	250,000	-50.84%
<b>Total Expend &amp; Other Finance Uses</b>	<b>\$ 890,737</b>	<b>\$ 1,079,714</b>	<b>\$ 1,523,429</b>	<b>\$ 838,148</b>	<b>-22.37%</b>

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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  
2020 Proposed Budget Summary**

**10 County Board - Chris Marlowe**

<b>Account Description</b>	<b>2018 Actual Amount</b>	<b>2019 Modified Budget</b>	<b>2019 6 month Actual</b>	<b>2020 Original Budget</b>	<b>2019/2020 % of Change</b>
<b>Revenues</b>					
Tax Levy	\$1,590,139	\$1,594,373	\$1,594,373	\$2,032,479	27.48%
Intergovernmental Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$1,590,139</b>	<b>\$1,594,373</b>	<b>\$1,594,373</b>	<b>\$2,032,479</b>	<b>27.48%</b>
<b>Fund Balance Applied</b>	-	289,849	-	289,849	0.00%
<b>Total Revenues &amp; Fund Bal Appl</b>	<b>\$1,590,139</b>	<b>\$1,884,222</b>	<b>\$1,594,373</b>	<b>\$2,322,328</b>	<b>23.25%</b>
<b>Expenditures</b>					
Payroll	\$ 60,723	\$ 72,000	\$ 23,387	\$ 66,500	-7.64%
General Government-Legislative	46,962	55,414	37,348	52,001	-6.16%
Health & Human Services	1,055,950	1,056,484	672,900	1,503,299	42.29%
Culture, Recreation & Education	638,823	647,324	335,009	647,528	0.03%
Conservation & development	53,000	53,000	30,500	53,000	0.00%
<b>Total Expenditures</b>	<b>\$1,855,458</b>	<b>\$1,884,222</b>	<b>\$1,099,143</b>	<b>\$2,322,328</b>	<b>23.25%</b>

# **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 2020**

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

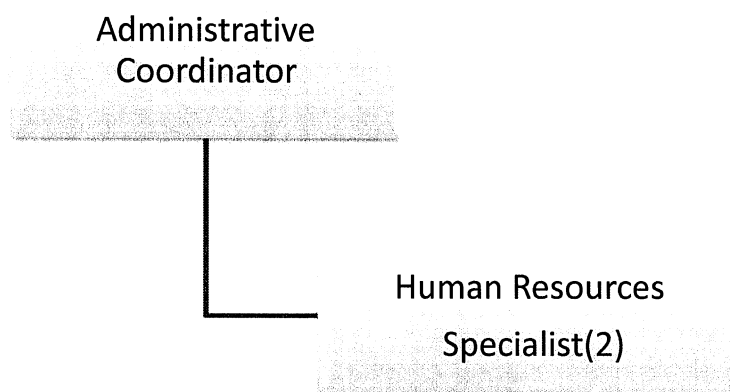
## **Performance Indicators**

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

## Employment

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

## Organization Chart



Lincoln County  
General Fund Departments  
2020 Proposed Budget Summary

20 Administration Department - Jason Hake

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 269,067	\$ 276,495	\$ 276,495	\$ 285,608	3.30%
Public Charges for Services	2	-	-	-	-
<b>Total Revenues</b>	<b>\$ 269,069</b>	<b>\$ 276,495</b>	<b>\$ 276,495</b>	<b>\$ 285,608</b>	<b>3.30%</b>

<b>Expenditures</b>					
Payroll	\$ 234,511	\$ 245,095	\$ 114,794	\$ 254,208	3.72%
General Government-Gen Admin	15,959	31,400	3,397	31,400	0.00%
<b>Total Expenditures</b>	<b>\$ 250,470</b>	<b>\$ 276,495</b>	<b>\$ 118,191</b>	<b>\$ 285,608</b>	<b>3.30%</b>



# **Corporation Counsel**

## **Mission Statement**

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

## **History of Corporation Counsel**

At one time all legal representation of the county was provided by the District Attorney's office. In 1988 when DA's became state employees and could not continue providing legal services to counties, Office of Corporation Counsel was established and began providing a full range of civil legal services for the county. The office is currently staffed by one attorney with minimal 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>

## **2020 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  
2020 Proposed Budget Summary

21 Corporation Counsel - Nancy Bergstrom

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 189,029	\$ 194,476	\$ 194,476	\$ 198,401	2.02%
Public Charges for Services	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 189,029</b>	<b>\$ 194,476</b>	<b>\$ 194,476</b>	<b>\$ 198,401</b>	<b>2.02%</b>
<b>Expenditures</b>					
Payroll	\$ 127,324	\$ 134,026	\$ 61,410	\$ 138,751	3.53%
General Government-Legal	56,895	60,450	27,452	59,650	-1.32%
<b>Total Expenditures</b>	<b>\$ 184,219</b>	<b>\$ 194,476</b>	<b>\$ 88,862</b>	<b>\$ 198,401</b>	<b>2.02%</b>

# **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 prepare monthly payroll for the County Board of Supervisors.
- Accounts payable – Process accounts payable vouchers and issue an average of 155 checks/ETFs per week.
- General ledger maintenance – Complete data entry of journal entries, interdepartmental vouchers, budget modifications, etc. to keep the general ledger updated. Continue to work with departments to train their staff to reconcile departmental accounting records to Finance's accounting records where appropriate.
- Financial reporting – Provide financial reports to County departments, the public and other governmental agencies.
- Financial statements – Prepare fund financial statements and entity-wide financial statements as required by GASB Statement No. 34. Prepare the Federal and State Awards Report.
- State Report – Prepare Report Form A for the Wisconsin Department of Revenue.
- Internal audit – Conduct internal audit investigations as directed by the Finance and Insurance Committee or the County Board and assist the external auditing firm with year-end audit preparation. Work with department heads and oversight committees to implement audit recommendations.
- Budget preparation – Assist the Finance and Insurance Committee, and the County Board of Supervisors to prepare the County budget which has a tax levy of approximately \$14.7 million and a total County-wide budget of approximately \$40.5 million for 2020.

## **Goals for 2020**

- 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**

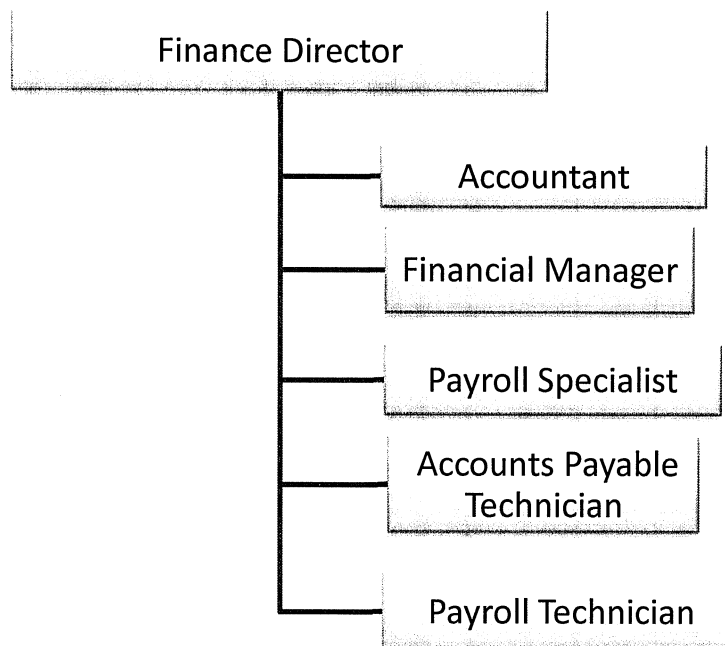
- Availability of timely and accurate accounting and financial reports.
- Process payroll on a timely basis.
- Issuance of vendor checks on a timely basis.
- Minimal number of year-end audit entries.

## 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  
2020 Proposed Budget Summary

22 Finance - Dan Leydet

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 459,410	\$ 466,289	\$ 466,289	\$ 466,549	0.06%
Public Charges for Services	394	200	60	250	25.00%
<b>Total Revenues</b>	<b>\$ 459,804</b>	<b>\$ 466,489</b>	<b>\$ 466,349</b>	<b>\$ 466,799</b>	<b>0.07%</b>
<b>Expenditures</b>					
Payroll	\$ 430,145	\$ 434,789	\$ 199,163	\$ 434,849	0.01%
General Government-Financial Admin	29,658	31,700	30,702	31,950	0.79%
<b>Total Expenditures</b>	<b>\$ 459,803</b>	<b>\$ 466,489</b>	<b>\$ 229,864</b>	<b>\$ 466,799</b>	<b>0.07%</b>

# 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 and maintaining WisVote (State Voting System) for 13 of the 18 municipalities. The Clerk's Office is responsible for providing public notices of county activities and meetings, property tax administration, county financial administration, elections administration, and is the county outlet for selected state functions such as DWD (Work Permits) and SVRIS (Marriage Licenses) and DMV (Temporary 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

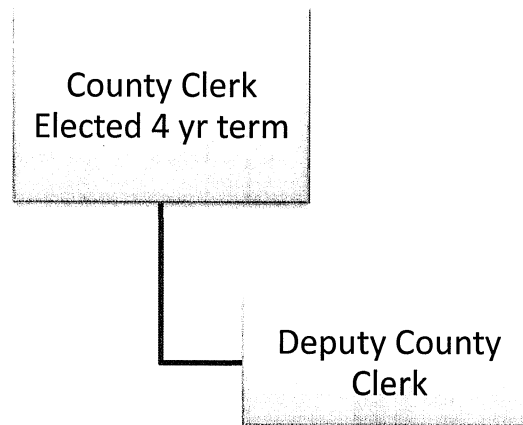
Marriage Licenses Issued	160
Temporary License Plates	12
License Plates	37
Plate Renewals	12
Work Permits	83
Notice to Cut Timber	205
Postage Meter Usage	78,318



## 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  
2020 Proposed Budget Summary

23 County Clerk - Chris Marlowe

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 183,195	\$ 170,471	\$ 170,471	\$ 185,351	8.73%
Licenses and permits	8,490	8,100	3,700	7,350	-9.26%
Intergovernmental charges	29,223	22,000	-	29,000	31.82%
Public charges for services	2,510	250	3	250	0.00%
<b>Total Revenues</b>	<b>\$ 223,418</b>	<b>\$ 200,821</b>	<b>\$ 174,173</b>	<b>\$ 221,951</b>	<b>10.52%</b>

<b>Expenditures</b>					
Payroll	\$ 156,932	\$ 162,241	\$ 74,751	\$ 145,271	-10.46%
General Government-General Admin	67,146	38,580	31,312	76,680	98.76%
<b>Total Expenditures</b>	<b>\$ 224,078</b>	<b>\$ 200,821</b>	<b>\$ 106,063</b>	<b>\$ 221,951</b>	<b>10.52%</b>

# 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 2<sup>nd</sup> half of current years property taxes for the City of Tomahawk and Lincoln County's 16 townships
- Assist municipalities and Humane Society with the process of selling dog and kennel license. Prepare State report
- Assist public, realtors, abstractors and banks with information regarding parcels of property
- Assist with public terminal and interest 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

## 2020 Goals

The goals of the County Treasurer's Office for the year of 2020 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.

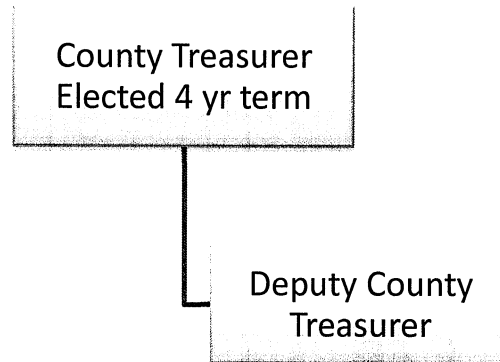
## Performance Indicators

<b>Tax year</b>	<b><u>2017</u></b>	<b><u>2018</u></b>
General Receipts (from departments)	3,495	3,802
Tax Receipts – 40,000 to 45,000 per year		
Interest received on investments	\$ 135,902	\$ 275,098
Interest & penalty collected on delinquent taxes	\$ 343,875	\$ 294,062
Postponed taxes	\$ 7,034,212	\$6,942,895
Delinquent taxes end of year	\$ 1,732,404	\$1,128,008

## 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  
2020 Proposed Budget Summary

24 Treasurer - Diana Petruzates

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 155,118	\$ 159,666	\$ 159,666	\$ 163,693	2.52%
Public Charges for Services	546	30	34	30	0.00%
<b>Total Revenues</b>	<b>\$ 155,664</b>	<b>\$ 159,696</b>	<b>\$ 159,700</b>	<b>\$ 163,723</b>	<b>2.52%</b>
<b>Expenditures</b>					
Payroll	\$ 143,586	\$ 148,696	\$ 68,232	\$ 152,723	2.71%
General Government-Financial Admin	8,247	11,000	3,609	11,000	0.00%
<b>Total Expenditures</b>	<b>\$ 151,833</b>	<b>\$ 159,696</b>	<b>\$ 71,841</b>	<b>\$ 163,723</b>	<b>2.52%</b>

# **Information Technology**

## **Mission Statement**

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

## **Services Provided**

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

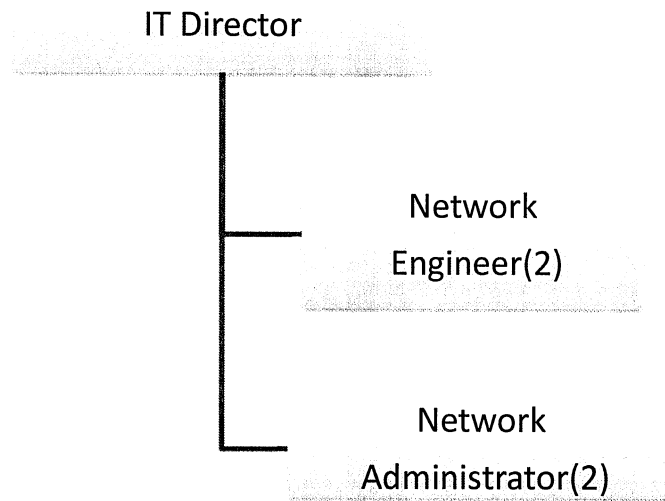
## **Performance Indicators**

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

## Employment

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

## Organization Chart





Lincoln County  
General Fund Departments  
2020 Proposed Budget Summary

25 Information Technology - Jason Hake

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 718,071	\$ 737,220	\$ 737,220	\$ 752,632	2.09%
Public charges for services	67,108	66,225	67,108	66,225	0.00%
Intergovernmental charges	21,330	-	4,321	-	-
<b>Total Revenues</b>	<b>\$ 806,509</b>	<b>\$ 803,445</b>	<b>\$ 808,649</b>	<b>\$ 818,857</b>	<b>1.92%</b>
<b>Fund Balance Applied</b>	-	342,710	-	138,000	-59.73%
<b>Total Revenues and Fund Bal Applied</b>	<b>\$ 806,509</b>	<b>\$ 1,146,155</b>	<b>\$ 808,649</b>	<b>\$ 956,857</b>	<b>-16.52%</b>
<b>Expenditures</b>					
Payroll	\$ 462,858	\$ 475,964	\$ 218,324	\$ 491,360	3.23%
General Government-Gen Admin	318,568	420,191	309,578	327,497	-22.06%
Capital Improvement Plan	194,325	250,000	155	138,000	-44.80%
<b>Total Expenditures</b>	<b>\$ 975,751</b>	<b>\$ 1,146,155</b>	<b>\$ 528,057</b>	<b>\$ 956,857</b>	<b>-16.52%</b>

# **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 2020**

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.

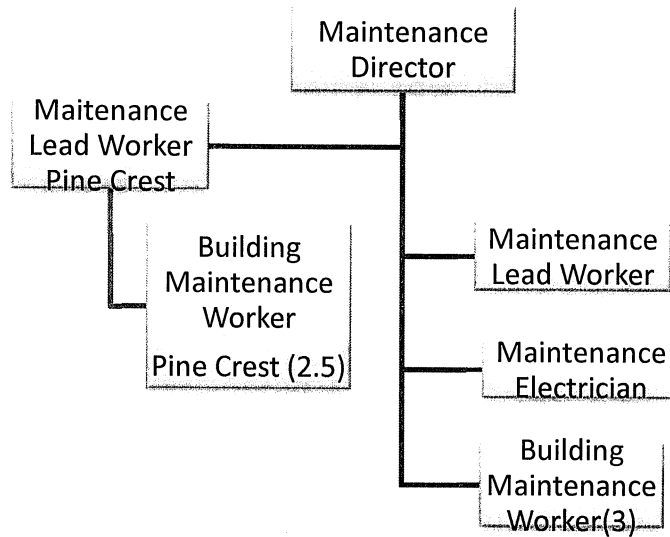
As maintenance director, my goal is to lead by example: Work diligently at directing all maintenance functions with as little interruption as possible, while bringing new insight to help grow Lincoln County. It is a top priority to work in such a manner as to leave a legacy for future maintenance directors 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		2	2	2
Maintenance Electrician		1	1	1
Building Maintenance Worker	0.5	5	5.5	6
Totals		9	9.5	10

## Organization Chart



Lincoln County  
General Fund Departments  
2020 Proposed Budget Summary

26 Maintenance - Patrick Gierl

Account Description	2018 Actual Amount	2019 Modifed Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 789,137	\$ 768,128	\$ 768,128	\$ 1,104,886	43.84%
Public charges for service	38,471	-	1,535	-	-
Intergovernmental charges	3,995	-	5,648	-	-
Miscellaneous Revenues	166,817	155,000	83,887	155,000	0.00%
<b>Total Revenues</b>	<b>998,420</b>	<b>923,128</b>	<b>859,198</b>	<b>1,259,886</b>	<b>36.48%</b>
<b>Fund Balance Applied</b>	-	562,549	-	490,000	-12.90%
<b>Total Revenues &amp; Fund Bal Applied</b>	<b>\$ 998,420</b>	<b>\$ 1,485,677</b>	<b>\$ 859,198</b>	<b>\$ 1,749,886</b>	<b>17.78%</b>
<b>Expenditures</b>					
Payroll	\$ 363,732	\$ 369,278	\$ 195,503	\$ 664,736	80.01%
General Govt-Gen Buildngs/Plant	636,253	556,039	329,423	595,150	7.03%
Capital Outlay	30,316	54,000	-	-	-100.00%
Capital Improvement Plan	1,120,119	506,360	226,681	490,000	-3.23%
<b>Total Expenditures</b>	<b>\$2,150,420</b>	<b>\$1,485,677</b>	<b>\$ 751,607</b>	<b>\$ 1,749,886</b>	<b>17.78%</b>

# Veterans Service Office

## Mission Statement

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

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

## Services Provided

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

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

### **Loan Programs**

- Primary Mortgage Loan

### **Assistance to Needy Veterans and Family**

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

### **Education**

- Federal
- State

### **Death Benefits**

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

### **Life Insurance**

### **Veterans Relief**

### **Wisconsin Veterans Home**

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

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

### **Goals for 2020**

- 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 2018\*\*. Federal VA Benefits total \$19,642,000.

COMPENSATION & PENSION	EDUCATION	INSURANCE & INDEMNITIES	MEDICAL	UNIQUE PATIENTS*
\$11,427,000	\$294,000	\$171,000	\$7,750,000	\$1,015,000

#### **STATE OF WISCONSIN:**

1. GRANTS: Paid in Calendar Oct. 18, 2018 to Oct. 17, 2019
  - 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. \$3,000 was paid for 1 claims, 18 eligibility applications were approved, 15 requests for Wisconsin Veteran Property Tax Credit were approved and 29 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.

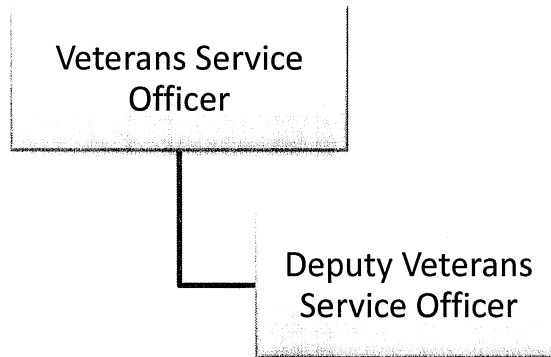
\* Unique patients are patients who received treatment at a VA health care facility. Data is provided by the Allocation Resource Center (ARC).

\*\* At the time of the creation of this report 2018 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  
2020 Proposed Budget Summary

27 Veterans' Services - Richard Wolf

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 160,203	\$ 161,413	\$ 161,413	\$ 166,395	3.09%
Intergovernmental Revenues	10,000	10,000	10,000	10,000	0.00%
Miscellaneous Revenues	1,145	-	-	-	
<b>Total Revenues</b>	<b>\$ 171,348</b>	<b>\$ 171,413</b>	<b>\$ 171,413</b>	<b>\$ 176,395</b>	<b>2.91%</b>
<b>Fund Balance Applied</b>					
	-	16,539	-	-	-100.00%
<b>Total Revenues and Fund Bal A</b>	<b>\$ 171,348</b>	<b>\$ 187,952</b>	<b>\$ 171,413</b>	<b>\$ 176,395</b>	<b>-6.15%</b>
<b>Expenditures</b>					
Payroll	\$ 152,685	\$ 158,963	\$ 73,130	\$ 163,945	3.13%
Health and Human Services	12,373	28,989	13,913	12,450	-57.05%
<b>Total Expenditures</b>	<b>\$ 165,058</b>	<b>\$ 187,952</b>	<b>\$ 87,043</b>	<b>\$ 176,395</b>	<b>-6.15%</b>



# **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

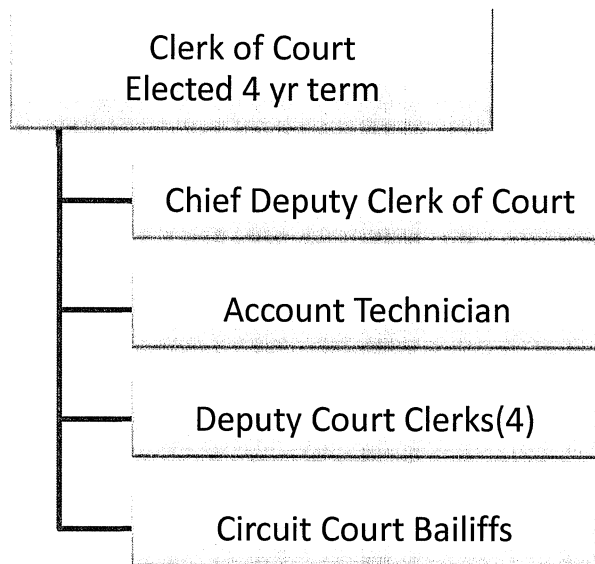
The office is responsible for the distribution of information to the general public as it relates to access, procedures and filing of court related documents. Additionally, staff are responsible for record keeping and monitoring of court cases including but not limited to:

- 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
Circuit Court Bailiffs	6			6
Totals	6	7	7	13

## Organization Chart



**Lincoln County  
General Fund Departments  
2020 Proposed Budget Summary**

**30 Clerk of Courts - Marie Peterson**

<b>Account Description</b>	<b>2018 Actual Amount</b>	<b>2019 Modified Budget</b>	<b>2019 6 month Actual</b>	<b>2020 Original Budget</b>	<b>2019/2020 % of Change</b>
<b>Revenues</b>					
Tax Levy	\$ 303,177	\$ 278,905	\$ 278,905	\$ 242,219	-13.15%
Intergovernmental Revenues	85,085	84,987	41,886	84,987	0.00%
Fines, Forfeits and penalties	151,605	111,000	58,376	126,000	13.51%
Public charges for services	58,192	55,000	25,407	55,000	0.00%
Intergovernmental charges	2,482	2,150	1,209	2,150	0.00%
Miscellaneous	1,441	300	2,528	5,000	1566.67%
<b>Total Revenues</b>	<b>\$ 601,982</b>	<b>\$ 532,342</b>	<b>\$ 408,310</b>	<b>\$ 515,356</b>	<b>-3.19%</b>
<b>Fund Balance Applied</b>					
	-	16,209	-	-	-100.00%
<b>Total Revenues and Fund Bal Applie</b>	<b>\$ 601,982</b>	<b>\$ 548,551</b>	<b>\$ 408,310</b>	<b>\$ 515,356</b>	<b>-6.05%</b>
<b>Expenditures</b>					
Payroll	\$ 486,892	\$ 515,187	\$ 232,245	\$ 474,801	-7.84%
General Government-Judicial	10,213	33,364	(8,050)	40,555	21.55%
<b>Total Expenditures</b>	<b>\$ 497,105</b>	<b>\$ 548,551</b>	<b>\$ 224,195</b>	<b>\$ 515,356</b>	<b>-6.05%</b>

# **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.

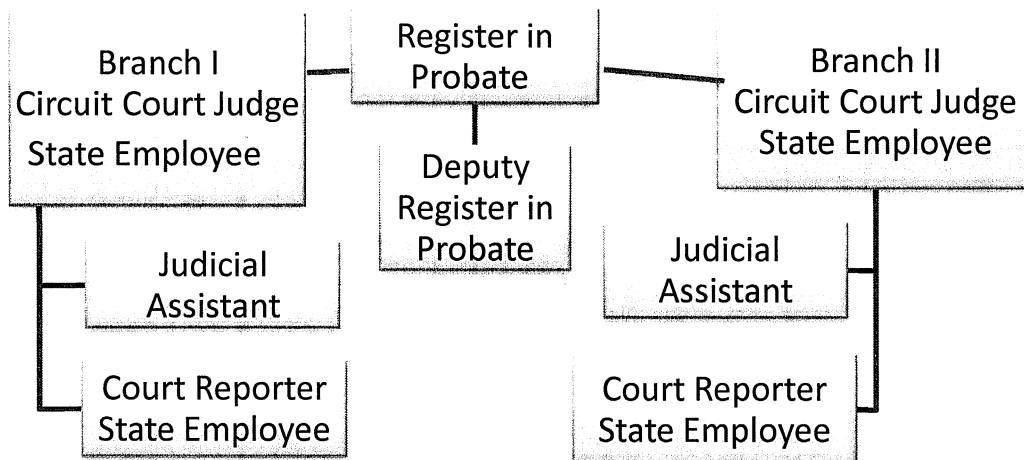
### **2020 Goals**

- ◆ 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

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

## Organization Chart



Lincoln County  
General Fund Departments  
2020 Proposed Budget Summary

31 Circuit Court - Becky Byer

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 218,977	\$ 219,581	\$ 219,581	\$ 256,576	16.85%
Intergovernmental Revenues	73,654	73,314	36,660	73,387	0.10%
Fines, Forfeits and penalties	997	900	393	900	0.00%
Public charges for services	14,972	11,848	4,850	11,167	-5.75%
<b>Total Revenues</b>	<b>\$ 308,600</b>	<b>\$ 305,643</b>	<b>\$ 261,484</b>	<b>\$ 342,030</b>	<b>11.91%</b>
<b>Expenditures</b>					
Payroll	\$ 245,081	\$ 254,437	\$ 116,792	\$ 275,380	8.23%
General Government-Judicial	57,696	51,206	23,870	66,650	30.16%
<b>Total Expenditures</b>	<b>\$ 302,777</b>	<b>\$ 305,643</b>	<b>\$ 140,662</b>	<b>\$ 342,030</b>	<b>11.91%</b>

Lincoln County  
General Fund Departments  
2020 Proposed Budget Summary

32 Family Court Commissioner - Marie Peterson

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 22,600	\$ 22,600	\$ 22,600	\$ 22,600	0.00%
Intergovernmental Revenues	1,039	900	221	900	0.00%
Licenses & permits	3,200	3,250	1,380	3,250	0.00%
Public charges for services	3,150	2,800	1,545	2,800	0.00%
<b>Total Revenues</b>	<b>\$ 29,989</b>	<b>\$ 29,550</b>	<b>\$ 25,746</b>	<b>\$ 29,550</b>	<b>0.00%</b>

<b>Expenditures</b>					
General Government-Judicial	\$ 27,774	\$ 29,550	\$ 12,205	\$ 29,550	0.00%
<b>Total Expenditures</b>	<b>\$ 27,774</b>	<b>\$ 29,550</b>	<b>\$ 12,205</b>	<b>\$ 29,550</b>	<b>0.00%</b>

# **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**

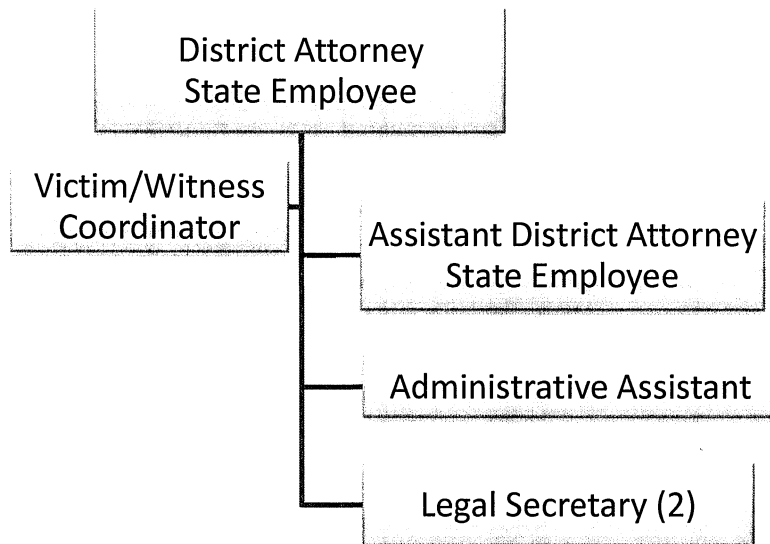
The Victim/Witness program is reimbursed 70% by the State of Wisconsin.



## 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  
2020 Proposed Budget Summary

33 District Attorney - Galen Bayne-Allison

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 188,361	\$ 195,149	\$ 195,149	\$ 198,483	1.71%
Public charges for services	1,757	2,000	4,435	5,000	150.00%
<b>Total Revenues</b>	<b>\$ 190,118</b>	<b>\$ 197,149</b>	<b>\$ 199,584</b>	<b>\$ 203,483</b>	<b>3.21%</b>
<b>Expenditures</b>					
Payroll	\$ 158,531	\$ 165,149	\$ 75,783	\$ 170,983	3.53%
General Government-Legal	20,901	32,000	4,046	32,500	1.56%
<b>Total Expenditures</b>	<b>\$ 179,432</b>	<b>\$ 197,149</b>	<b>\$ 79,828</b>	<b>\$ 203,483</b>	<b>3.21%</b>

Lincoln County  
General Fund Departments  
2020 Proposed Budget Summary

33 Victim/Witness - Galen Bayne-Allison

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 34,247	\$ 38,269	\$ 38,269	\$ 38,788	1.36%
Intergovernmental Revenues	33,720	35,903	-	37,788	5.25%
<b>Total Revenues</b>	<b>\$ 67,967</b>	<b>\$ 74,172</b>	<b>\$ 38,269</b>	<b>\$ 76,576</b>	<b>3.24%</b>
<b>Expenditures</b>					
Payroll	\$ 66,946	\$ 69,597	\$ 31,787	\$ 72,001	3.45%
General Government-Legal	2,516	4,575	1,042	4,575	0.00%
<b>Total Expenditures</b>	<b>\$ 69,462</b>	<b>\$ 74,172</b>	<b>\$ 32,829</b>	<b>\$ 76,576</b>	<b>3.24%</b>

# 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.

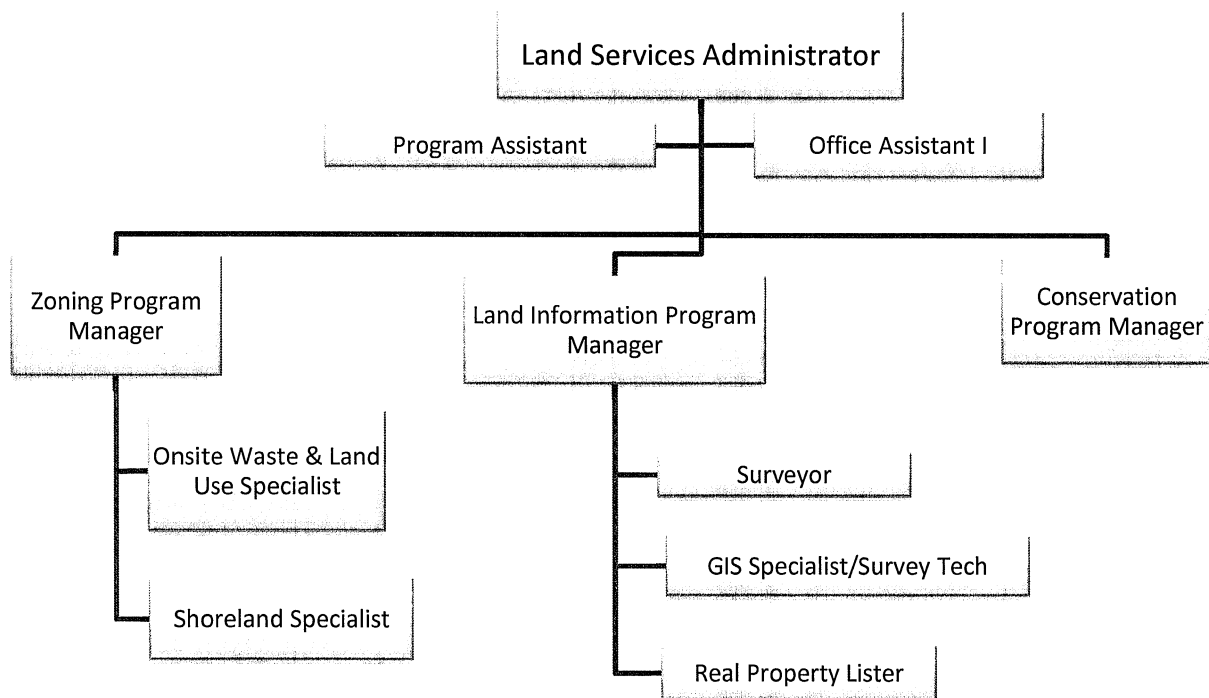
Land Services strives to achieve the mission and goals through 6 primary program responsibilities.

- **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  
2020 PROPOSED BUDGET SUMMARY**

**41 Land Services - Matthew Bremer**

<b>Account Description</b>	<b>2018 Actual Amount</b>	<b>2019 Modified Budget</b>	<b>2019 6 month Actual</b>	<b>2020 Original Budget</b>	<b>2019/2020 % of Change</b>
<b>Revenues</b>					
Tax Levy	822,458	761,029	761,029	776,960	2.09%
Intergovernmental Revenues	252,514	332,312	237,594	338,233	1.78%
Licenses and permits	129,648	118,750	59,428	118,750	0.00%
Public charges for services	52,885	46,700	23,512	46,700	0.00%
Intergovernmental Charges	1,194	-	94	1,200	0.00%
Miscellaneous Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>1,258,699</b>	<b>1,258,791</b>	<b>1,081,657</b>	<b>1,281,843</b>	<b>1.83%</b>
<b>Fund Balance Applied</b>	<b>-</b>	<b>288,629</b>	<b>-</b>	<b>30,000</b>	<b>-90%</b>
<b>Total Revenues and Fund Bal Applied</b>	<b>\$ 1,258,699</b>	<b>\$ 1,547,420</b>	<b>\$ 1,081,657</b>	<b>\$ 1,311,843</b>	<b>-15.22%</b>
<b>Expenditures</b>					
Payroll-Property Records & Control	397,076	377,040	189,466	439,041	16.44%
Payroll Conservation & Development	472,396	463,776	211,717	491,560	5.99%
General Government	168,933	531,139	50,802	172,465	-67.53%
Conservation & Development	101,444	175,465	27,096	178,777	1.89%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	145,770	-	-	30,000	-
<b>Total Expenditures</b>	<b>\$ 1,285,619</b>	<b>\$ 1,547,420</b>	<b>\$ 479,081</b>	<b>\$ 1,311,843</b>	<b>-15.22%</b>

# **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 2020**

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

### **Performance Indicators**

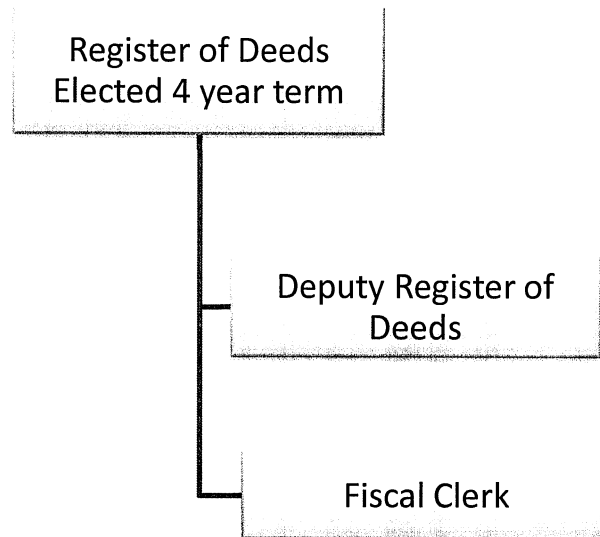
- Number of Recorded Documents
- Number of Certified Vital Records
- Number of Recorded Plats & CSM's
- Number of Printed Documents
- Retained fees from Wisconsin Transfer Return Fees
- Sale of non-certified copies of daily recordings



## 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  
2020 Proposed Budget Summary

43 Register of Deeds - Sarah Koss

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 11,512	\$ 18,491	\$ 18,491	\$ 12,755	-31.02%
Other Taxes	73,552	65,000	29,974	65,000	0.00%
Public charges for services	170,677	158,020	71,154	158,020	0.00%
<b>Total Revenues</b>	<b>\$ 255,741</b>	<b>\$ 241,511</b>	<b>\$ 119,619</b>	<b>\$ 235,775</b>	<b>-2.38%</b>
<b>Expenditures</b>					
Payroll	\$ 195,341	\$ 217,461	\$ 94,570	\$ 210,225	-3.33%
General Government-Property Rec/Con	21,962	24,050	5,651	25,550	6.24%
<b>Total Expenditures</b>	<b>\$ 217,303</b>	<b>\$ 241,511</b>	<b>\$ 100,221</b>	<b>\$ 235,775</b>	<b>-2.38%</b>

# **University of Wisconsin, Madison**

## **Division of Extension, Lincoln County**

### **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 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; Nutrition Education; Positive Youth Development; and 4-H Program Coordination.

Extension staff are faculty and academic staff members of the University of Wisconsin, Madison 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, 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.

### **2020 Goals**

- Continue to provide educational programming that meets 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**

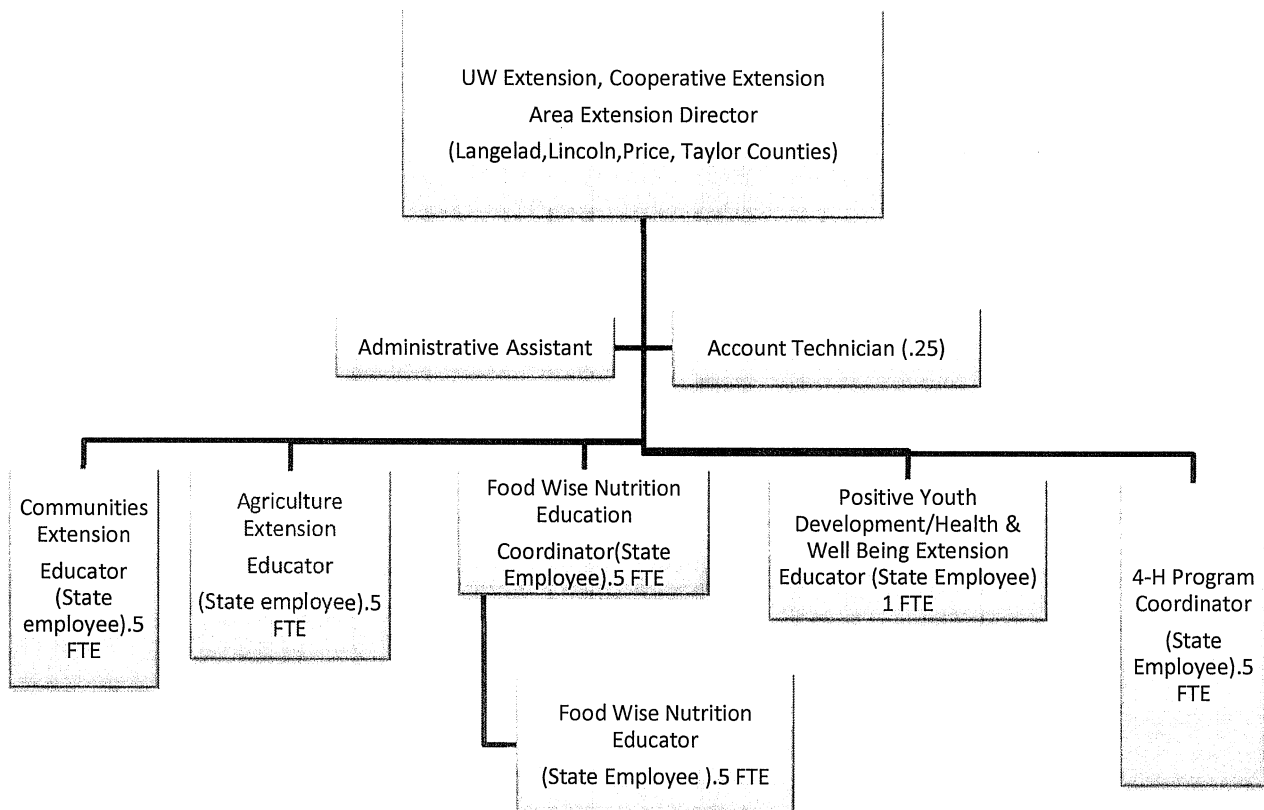
- Evidence that program participants have learned by attending Extension programs.
- Evidence that program participants intend to use what they learned in Extension programs to improve their organizations and their lives.
- Evidence that program participants have used what they learned in Extension programs 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  
2020 Proposed Budget Summary

44 U.W. Extension - Art Lersch

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 204,687	\$ 166,187	\$ 166,187	\$ 165,843	-0.21%
Intergovernmental Revenues	3,198	4,145	2,073	3,085	-25.57%
Public Charges for Services	34,458	15,000	9,345	15,000	0.00%
Intergovernmental Charges	2,040	2,700	1,200	2,525	-6.48%
Miscellaneous revenue	27,410	4,425	500	10,500	137.29%
<b>Total Revenues</b>	<b>271,793</b>	<b>192,457</b>	<b>179,305</b>	<b>196,953</b>	<b>2.34%</b>
<b>Fund Balance Applied</b>	-	23,138	-	8,333	-63.99%
<b>Total Revenues and Fund Bal Applied</b>	<b>\$ 271,793</b>	<b>\$ 215,595</b>	<b>\$ 179,305</b>	<b>\$ 205,286</b>	<b>-4.78%</b>
<b>Expenditures</b>					
Payroll	\$ 57,488	\$ 58,967	\$ 19,219	\$ 56,208	-4.68%
Culture, Recreation, & Education-Educ	116,068	156,628	87,983	149,078	-4.82%
<b>Total Expenditures</b>	<b>\$ 173,556</b>	<b>\$ 215,595</b>	<b>\$ 107,202</b>	<b>\$ 205,286</b>	<b>-4.78%</b>

# 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.

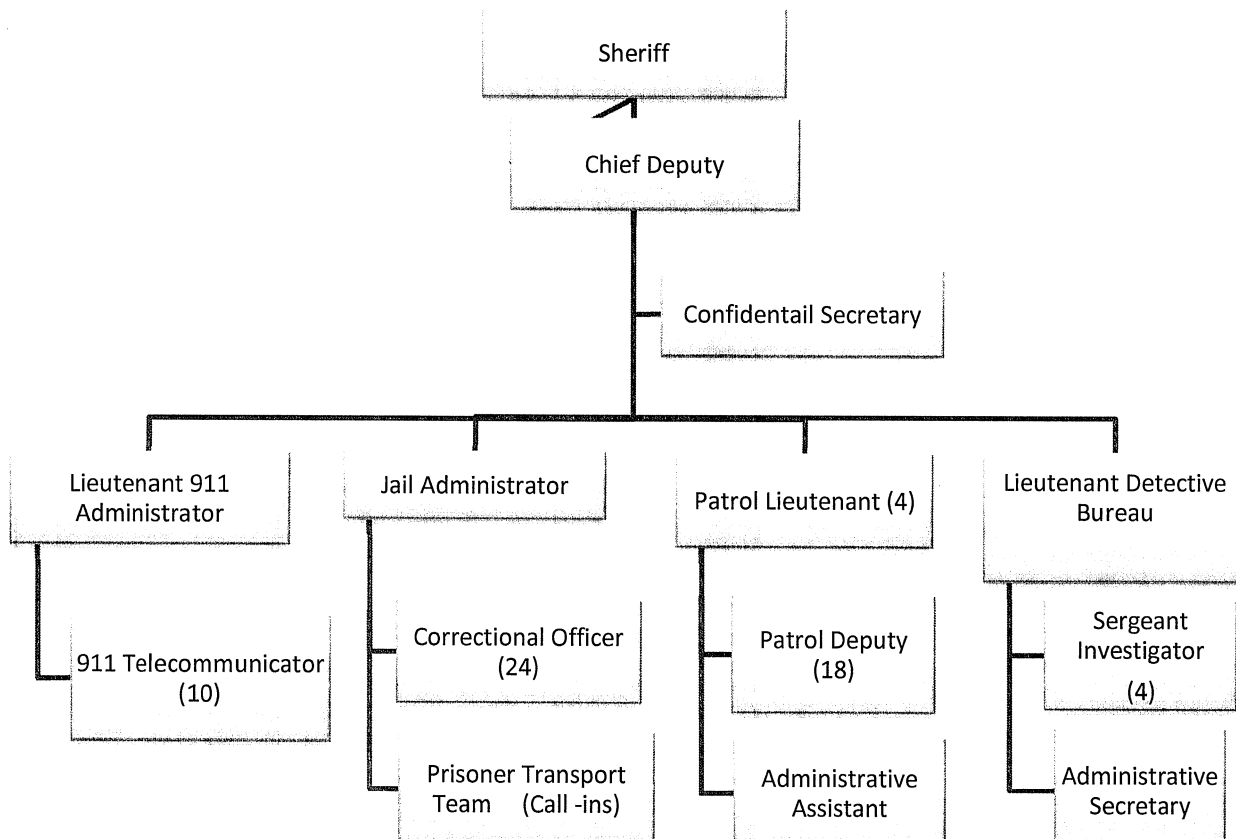
**PROFESSIONALISM.** We value the public's perception of our agency. We will project a professional image through pride in our profession, our appearance, our demeanor, our work proficiency and in each other. We are dedicated to our mission, the people of Lincoln County and our agency.

## 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
Confidential Secretary		1	1	1
Administrative Secretary		2	2	2
Prisoner Transport Team	7			7
Totals	7	68	68	75

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

## Organization Chart



**Lincoln County  
General Fund Departments  
2020 Proposed Budget Summary**

**50 Sheriff - Ken Schneider**

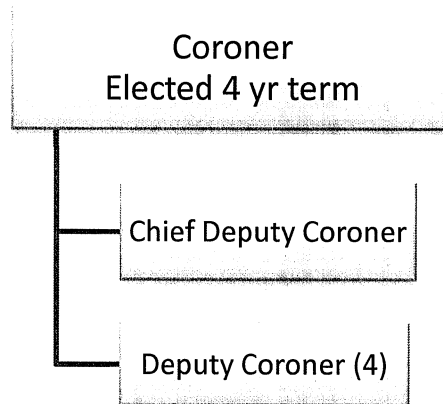
<b>Account Description</b>	<b>2018 Actual Amount</b>	<b>2019 Modified Budget</b>	<b>2019 6 month Actual</b>	<b>2020 Original Budget</b>	<b>2019/2020 % of Change</b>
<b>Revenues</b>					
Tax Levy	\$ 6,153,796	\$ 6,264,975	\$ 6,264,975	\$ 6,226,307	-0.62%
Intergovernmental Revenues	62,456	58,280	12,264	58,280	0.00%
Fines, Forfeits and Penalties	-	-	-	-	-
Public charges for services	1,191,837	1,125,200	325,332	1,080,457	-3.98%
Intergovernmental Charges for Services	107,206	142,119	29,500	142,119	0.00%
Miscellaneous	403,240	60,000	12,153	75,000	25.00%
<b>Total Revenues</b>	<b>7,918,535</b>	<b>7,650,574</b>	<b>6,644,224</b>	<b>7,582,163</b>	<b>-0.89%</b>
<b>Fund Balance Applied</b>	-	421,979	-	177,000	-58.05%
<b>Other Financing Sources</b>	54,610	75,389	-	76,045	0.87%
<b>Total Revenues, Fund Bal and Transfer</b>	<b>\$ 7,973,145</b>	<b>\$ 8,147,942</b>	<b>\$ 6,644,224</b>	<b>\$ 7,835,208</b>	<b>-3.84%</b>
<b>Expenditures</b>					
Payroll	\$ 5,693,843	\$ 5,639,323	\$ 2,415,501	\$ 5,678,485	0.69%
Public Safety-Law Enforcement	1,570,520	2,327,669	722,181	1,979,723	-14.95%
Capital Outlay	510,896	180,950	109,476	-	-100.00%
Capital Improvement Plan	322,482	-	(11,194)	177,000	-
<b>Total Expenditures</b>	<b>\$ 8,097,741</b>	<b>\$ 8,147,942</b>	<b>\$ 3,235,964</b>	<b>\$ 7,835,208</b>	<b>-3.84%</b>



## 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  
2020 Proposed Budget Summary

51 Coroner - Paul Proulx

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 43,035	\$ 44,986	\$ 44,986	\$ 48,934	8.78%
Public Charges for Service	19,501	17,000	5,025	17,000	0.00%
<b>Total Revenues</b>	<b>\$ 62,536</b>	<b>\$ 61,986</b>	<b>\$ 50,011</b>	<b>\$ 65,934</b>	<b>6.37%</b>
<b>Expenditures</b>					
Payroll	\$ 32,584	\$ 32,736	\$ 13,976	\$ 34,684	5.95%
General Government-Judicial	24,885	29,250	8,761	31,250	6.84%
<b>Total Expenditures</b>	<b>\$ 57,469</b>	<b>\$ 61,986</b>	<b>\$ 22,737</b>	<b>\$ 65,934</b>	<b>6.37%</b>

# **LINCOLN COUNTY EMERGENCY MANAGEMENT**

## **Mission Statement**

The mission of the Lincoln County Office of Emergency Management is to utilize planning, training, and coordination to assist in prevention, protection, mitigation, response, and recovery from all threats and hazards within the County.

## **Services Provided**

- Emergency Management Performance Grant (Emergency Planning)
  - County Wide All Hazards Emergency Operations Plan
  - County Wide Hazard Mitigation Plan
  - Training
  - Exercises
  - Local Initiatives (i.e. emergency plans: schools, assisted living homes, etc.)
- Emergency Planning and Community Right to Know Act
  - County Wide Strategic Hazardous Materials Plan
  - Local Emergency Planning Committee
  - County Wide Hazardous Material Facilities Off Site Plans
  - Tier II Facilities
  - Hazmat team contract
  - Exercise

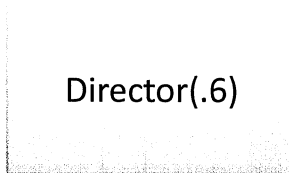
## **2020 Goals**

- Build a culture of preparedness
  - All sectors of the community have a critical role and shared responsibility to take appropriate actions to protect themselves, their families and organizations, and their properties.
    - Help people prepare for disasters
    - Better learn from past disasters, improve continuously, and innovate
- Ready the County for disasters
  - Emergency Management will work with its partners across all levels of government to strengthen partnerships and access new sources of scalable capabilities to quickly meet the needs of overwhelming incidents
  - Improve communication between partners and stakeholders before, during, and after disasters.

## Employment

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

## Organization Chart



Lincoln County  
General Fund Departments  
2020 Proposed Budget Summary

52 Emergency Management - September Murphy

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 30,815	\$ 29,100	\$ 29,100	\$ 21,630	-25.67%
Intergovernmental revenue	50,258	43,750	1,052	41,597	-4.92%
Public Charges for Serv	298	-	-	-	-
<b>Total Revenues</b>	<b>\$ 81,371</b>	<b>\$ 72,850</b>	<b>\$ 30,152</b>	<b>\$ 63,227</b>	<b>-13.21%</b>
<b>Fund Balance Applied</b>					
	-	-	-	-	-
<b>Total Revenues &amp; Funds Appl</b>	<b>\$ 81,371</b>	<b>\$ 72,850</b>	<b>\$ 30,152</b>	<b>\$ 63,227</b>	<b>-13.21%</b>
<b>Expenditures</b>					
Payroll	\$ 58,385	\$ 38,700	\$ 16,628	\$ 40,127	3.69%
Public Safety-Other	15,550	34,150	3,474	23,100	-32.36%
<b>Total Expenditures</b>	<b>\$ 73,935</b>	<b>\$ 72,850</b>	<b>\$ 20,102</b>	<b>\$ 63,227</b>	<b>-13.21%</b>

Lincoln County  
General Fund Departments  
2020 Proposed Budget Summary

60 Child Support - Renee Krueger

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 29,719	\$ 29,404	\$ 29,404	\$ 29,518	0.39%
Intergovernmental Revenues	412,979	270,662	77,345	269,227	-0.53%
Public Charges	4,897	5,000	4,029	5,000	0.00%
<b>Total Revenues</b>	<b>447,595</b>	<b>305,066</b>	<b>110,777</b>	<b>303,745</b>	<b>-0.43%</b>
<b>Expenditures</b>					
Payroll	\$ 224,876	\$ 240,866	\$ 108,088	\$ 239,720	-0.48%
Health and Human Services	53,242	64,200	27,734	64,025	-0.27%
<b>Total Expenditures</b>	<b>\$ 278,118</b>	<b>\$ 305,066</b>	<b>\$ 135,822</b>	<b>\$ 303,745</b>	<b>-0.43%</b>

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Lincoln County  
Special Revenue Funds  
2020 Proposed Budget Summary

0020 County Roads Fund - John Hanz

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 2,107,576	\$ 2,112,076	\$ 2,112,076	\$ 2,186,753	3.54%
Other Taxes	561,784	536,302	245,360	555,000	3.49%
Intergovernmental Revenues	1,326,895	1,346,224	295,650	1,302,600	-3.24%
<b>Total Revenues</b>	<b>\$ 3,996,255</b>	<b>\$ 3,994,602</b>	<b>\$ 2,653,086</b>	<b>\$ 4,044,353</b>	<b>1.25%</b>
<b>Other Financing Sources</b>	-	250,000	484,294	250,000	0.00%
<b>Fund Balance applied</b>	-	565,883	-	400,000	-29.31%
<b>Total Revenues and Fund Bal Applied</b>	<b>\$ 3,996,255</b>	<b>\$ 4,810,485</b>	<b>\$ 3,137,380</b>	<b>\$ 4,694,353</b>	<b>-2.41%</b>
<b>Expenditures</b>					
Public Works	\$ 3,663,380	\$ 4,810,485	\$ 1,569,461	\$ 4,694,353	-2.41%
<b>Total Expenditures</b>	<b>\$ 3,663,380</b>	<b>\$ 4,810,485</b>	<b>\$ 1,569,461</b>	<b>\$ 4,694,353</b>	<b>-2.41%</b>



**Lincoln County  
Special Revenue Funds  
2020 Proposed Budget Summary**

**0021 Jail Assessment Fund - Ken Schneider**

<b>Account Description</b>	<b>2018 Actual Amount</b>	<b>2019 Modified Budget</b>	<b>2019 6 month Actual</b>	<b>2020 Original Budget</b>	<b>2019/2020 % of Change</b>
<b>Revenues</b>					
Fines, Forfeits & penalties	\$ 29,809	\$ 35,000	\$ 12,936	\$ 35,000	0.00%
<b>Total Revenues</b>	<b>29,809</b>	<b>35,000</b>	<b>12,936</b>	<b>35,000</b>	<b>0.00%</b>
<b>Expenditures</b>					
Outlay	21,500	35,000	21,632	35,000	0.00%
<b>Total Expenditures</b>	<b>21,500</b>	<b>35,000</b>	<b>21,632</b>	<b>35,000</b>	<b>0.00%</b>

# 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 90 days.
- Monitor State and Federal regulations for compliance issues.

## Performance Indicators

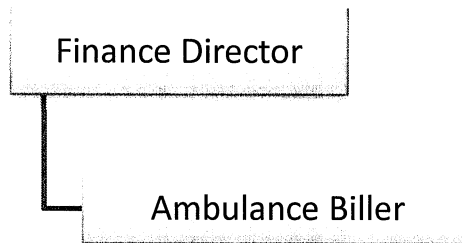
	<u>Merrill</u>		<u>Tomahawk</u>	
	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>
Calls	1,330	1,266	642	605
Charges	\$1,183,459	\$1,295,030	\$567,722	\$578,844
Receipts	\$ 550,471	\$ 623,324	\$287,922	\$270,115

## **Employment**

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

\*Ambulance Biller reports to Finance Director

## **Organization Chart**



Lincoln County  
Special Revenue Funds  
2020 Proposed Budget Summary

0022 Emergency Medical Service - Dan Leydet

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Amount	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 984,115	\$ 1,000,323	\$ 1,000,323	\$ 1,023,779	2.34%
Intergovernmental	67,250	65,000	-	65,000	0.00%
Public charges for services	995,429	960,938	524,028	961,000	0.01%
<b>Total Revenues</b>	<b>2,046,794</b>	<b>2,026,261</b>	<b>1,524,351</b>	<b>2,049,779</b>	<b>1.16%</b>
<b>Transfer from General Fund</b>	<b>-</b>	<b>258,500</b>	<b>258,500</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Revenues &amp; Fund Balance Appl</b>	<b>\$ 2,046,794</b>	<b>\$ 2,284,761</b>	<b>\$ 1,782,851</b>	<b>\$ 2,049,779</b>	<b>-10.28%</b>
<b>Expenditures</b>					
Payroll	\$ 69,203	\$ 63,816	\$ 30,488	\$ 63,816	0.00%
Public Safety	1,910,387	1,962,445	806,860	1,985,963	1.20%
Capital Improvement Plan	-	258,500	264,788	-	-100.00%
<b>Total Expenditures</b>	<b>\$ 1,979,590</b>	<b>\$ 2,284,761</b>	<b>\$ 1,102,136</b>	<b>\$ 2,049,779</b>	<b>-10.28%</b>

# Health Department

## Mission Statement

Lincoln County Health Department's mission is to be a leader in public health by promoting optimal health and safety through prevention, protection, and intervention.

## Services Provided

### **Chronic Disease Prevention**

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

Oral Health Prevention Programs

Cribs for Kids

### **Immunizations**

Childhood and Adult Vaccines

### **Jail Health Services**

### **Public Health Preparedness**

### **School Health Services**

## Goals and Objectives

**Strategic Priority 1:** Achieve an organization of innovation and excellence

**Strategic Priority 2:** Embrace the community impact process by engaging cross-sector partnerships to mobilize change.

**Strategic Priority 3:** Build organizational capacity

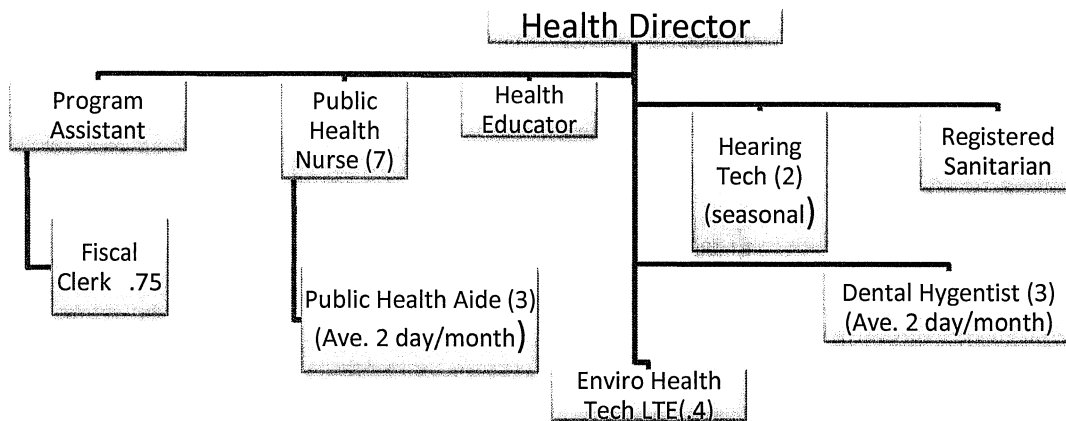
## Performance Indicators

- Number of Lincoln County residents that report they are healthy.
- 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	0.75		0.75	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	3.24	9	12.69	26

## Organization Chart



**Lincoln County  
Special Revenue Funds  
2020 Proposed Budget Summary**

**0023 Health - Shelley Hersil**

<b>Account Description</b>	<b>2018 Actual Amount</b>	<b>2019 Modified Budget</b>	<b>2019 6 month Actual</b>	<b>2020 Original Budget</b>	<b>2019/2020 % of Change</b>
<b>Revenues</b>					
Tax Levy	\$ 551,973	\$ 550,016	\$ 550,016	\$ 539,318	-1.95%
Intergovernmental	89,006	86,196	25,514	94,236	9.33%
Public Charges for Services	203,752	173,400	96,524	175,500	1.21%
Intergovernmental charges for service:	197,562	204,800	103,255	198,400	-3.13%
Miscellaneous revenue	49,067	3,500	3,083	3,450	-1.43%
<b>Total Revenues</b>	<b>1,091,360</b>	<b>1,017,912</b>	<b>778,392</b>	<b>1,010,904</b>	<b>-0.69%</b>
<b>Fund Balance Applied</b>	<b>-</b>	<b>51,442</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Revenues &amp; Fund Balance Appl</b>	<b>\$ 1,091,360</b>	<b>\$ 1,069,354</b>	<b>\$ 778,392</b>	<b>\$ 1,010,904</b>	<b>-5.47%</b>
<b>Expenditures</b>					
Payroll	\$ 921,406	\$ 944,403	\$ 412,540	\$ 944,229	-0.02%
Health and Human Services	137,623	104,951	53,470	66,675	-36.47%
Capital Outlay	-	20,000	23,050	-	-
<b>Total Expenditures</b>	<b>1,059,029</b>	<b>1,069,354</b>	<b>489,060</b>	<b>1,010,904</b>	<b>-5.47%</b>
<b>Other Financing Uses</b>					
Transfer to General Fund	27,826	-	-	-	-
<b>Total Expenditures&amp;Other Fin Uses</b>	<b>\$ 1,086,855</b>	<b>\$ 1,069,354</b>	<b>\$ 489,060</b>	<b>\$ 1,010,904</b>	<b>-5.47%</b>

# **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.



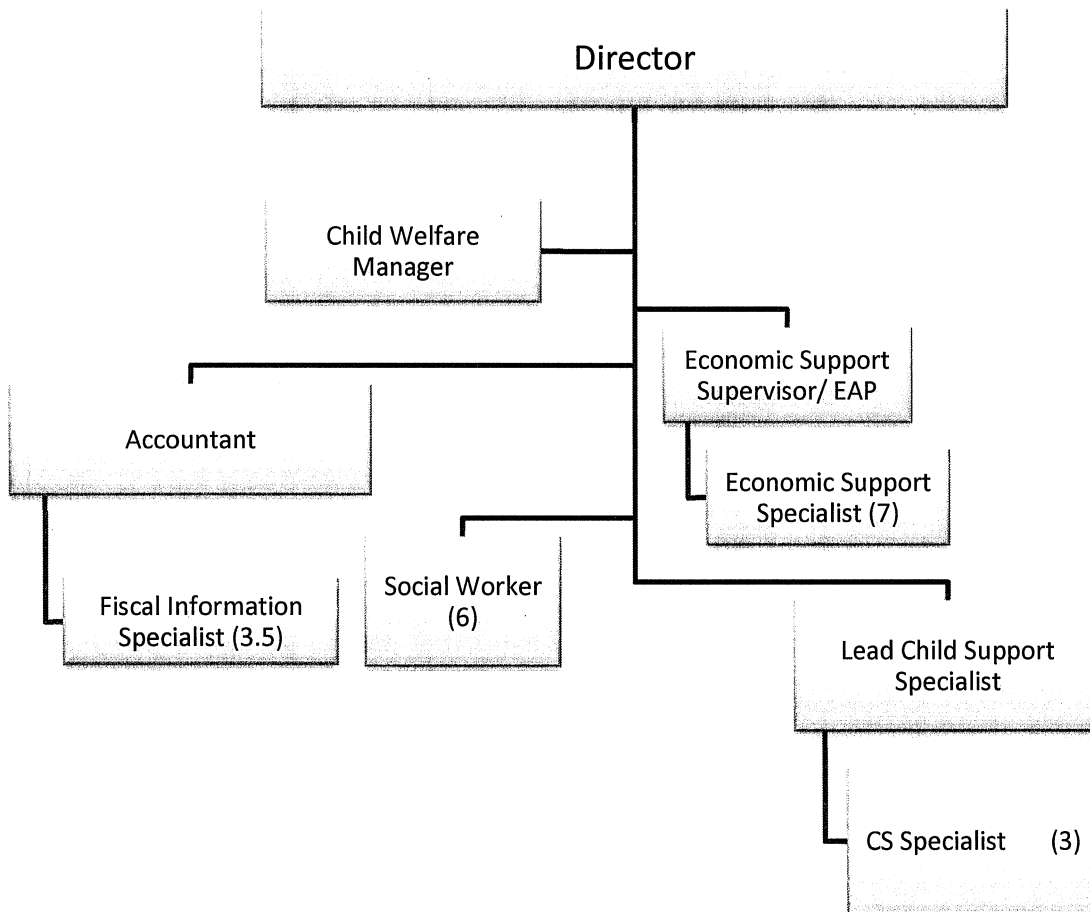
### Performance Indicators

- 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
Totals	3.1	21	23.3	25

## Organization Chart



Lincoln County  
Special Revenue Funds  
2020 Proposed Budget Summary

0024 Social Services - Renee Krueger

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 785,172	\$ 843,794	\$ 843,794	\$ 866,230	2.66%
Intergovernmental Revenue	1,820,205	1,746,466	1,125,651	1,726,166	-1.16%
Intergovernmental Charges	3,161	3,700	-	3,500	-5.41%
Miscellaneous revenue	1,118	-	-	-	-
<b>Total Revenues</b>	<b>2,609,656</b>	<b>2,593,960</b>	<b>1,969,445</b>	<b>2,595,896</b>	<b>0.07%</b>
<b>Expenditures</b>					
Payroll	\$ 1,321,152	\$ 1,535,949	\$ 644,958	\$ 1,590,835	3.57%
Health and Human Services	1,238,235	1,058,011	483,899	1,005,061	-5.00%
Capital Outlay	21,555	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 2,580,942</b>	<b>\$ 2,593,960</b>	<b>\$ 1,128,857</b>	<b>\$ 2,595,896</b>	<b>0.07%</b>

Lincoln County  
Debt Service Funds  
2020 Proposed Budget Summary

0030 Debt Service - Dan Leydet

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Tax Levy	\$ 839,050	\$ 1,089,875	\$ 1,089,875	\$ 1,148,250	5.36%
Intergovernmental revenue	10,592	14,900	3,124	2,000	-86.58%
<b>Total Revenues</b>	<b>849,642</b>	<b>1,104,775</b>	<b>1,092,999</b>	<b>1,150,250</b>	<b>4.12%</b>
<b>Expenditures</b>					
Debt service	\$ 853,950	\$ 1,104,775	\$ 1,016,225	\$ 1,150,250	4.12%
<b>Total Expenditures</b>	<b>\$ 853,950</b>	<b>\$ 1,104,775</b>	<b>\$ 1,016,225</b>	<b>\$ 1,150,250</b>	<b>4.12%</b>

**LINCOLN COUNTY  
DEBT SCHEDULE  
FOR THE YEAR 2020**

ISSUE	BALANCE 1/1/20	PAYMENTS	ADDITIONS	DEFEASED	BALANCE 12/31/20	2021	2022	2023	2024	2025	2026 2030	2031 2035	2036	TOTAL
<b>FUNDED THROUGH REIMBURSEMENTS</b>														
TAXABLE G.O. PROMISSORY NOTES (ECONOMIC DEVELOPMENT BONDS) DATED 8/27/10														
30027758.531081	P	200,000.00	200,000.00		0.00									0.00
30027758.531080	I	4,000.00	4,000.00		0.00									0.00
G.O. REFUNDING BONDS 12/1/16														
30015658.531081	P	8,455,000.00	785,000.00		7,670,000.00	820,000.00	860,000.00	895,000.00	935,000.00	975,000.00	3,185,000.00			7,670,000.00
30015658.531080	I	809,150.00	161,250.00		647,900.00	145,200.00	128,400.00	110,850.00	92,550.00	73,450.00	97,450.00			647,900.00
TOTAL REIMBURSEMENT PRINC														
		8,655,000.00	985,000.00	0.00	0.00	820,000.00	860,000.00	895,000.00	935,000.00	975,000.00	3,185,000.00	0.00		7,670,000.00
TOTAL REIMBURSEMENT INT														
		813,150.00	165,250.00	0.00	0.00	145,200.00	128,400.00	110,850.00	92,550.00	73,450.00	97,450.00	0.00		647,900.00
TOTAL REIMBURSEMENT														
		9,468,150.00	1,150,250.00	0.00	0.00	965,200.00	988,400.00	1,005,850.00	1,027,550.00	1,048,450.00	3,282,450.00	0.00		8,317,900.00
<b>FUNDED THROUGH PINECREST</b>														
NOTE ANTICIPATION NOTE 2/14/17														
61000000.223000	P	2,600,000.00	0.00		2,600,000.00	2,600,000.00								2,600,000.00
61000000.224000	I	130,000.00	65,000.00		65,000.00	65,000.00								65,000.00
GO REFUNDING BONDS 2/14/17														
61000000.223000	P	6,590,000.00	360,000.00		6,230,000.00	370,000.00	315,000.00	325,000.00	335,000.00	345,000.00	1,875,000.00	2,185,000.00	480,000.00	6,230,000.00
61000000.224000	I	2,041,587.00	207,850.00		1,833,737.00	197,050.00	185,950.00	176,500.00	166,750.00	156,700.00	622,250.00	311,737.00	16,800.00	1,833,737.00
PINE CREST PRINCIPAL														
	P	9,190,000.00	360,000.00	0.00	8,830,000.00	2,970,000.00	315,000.00	325,000.00	335,000.00	345,000.00	1,875,000.00	2,185,000.00	480,000.00	8,830,000.00
PINE CREST INTEREST														
	I	2,171,587.00	272,850.00	0.00	1,898,737.00	262,050.00	185,950.00	176,500.00	166,750.00	156,700.00	622,250.00	311,737.00	16,800.00	1,898,737.00
TOTAL COUNTY PRINCIPAL														
		17,845,000.00	1,345,000.00	0.00	16,500,000.00	3,790,000.00	1,175,000.00	1,220,000.00	1,270,000.00	1,320,000.00	5,060,000.00	2,185,000.00	480,000.00	16,500,000.00
TOTAL COUNTY INTEREST														
		2,984,737.00	438,100.00	0.00	2,546,637.00	407,250.00	314,350.00	287,350.00	259,300.00	230,150.00	719,700.00	311,737.00	16,800.00	2,546,637.00

# **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, 2019, this is computed as follows:

Equalized valuation (2019) as certified by Wisconsin Department of Revenue	\$ 2,541,238,500
Legal Debt Percentage Allowed	5%
Legal Debt Limit	\$ 127,061,925
General Obligation Debt Outstanding	17,845,000
Unused Margin of Indebtedness	\$ 109,216,925
Percent of Legal Debt Incurred	14.0%
Percent of Legal Debt Available	86.0%
2020 Debt Levy	\$ 1,148,250
2020 Debt Levy Rate	\$ 0.000464098
2020 Debt Levy Mill Rate	\$ 0.464098

Lincoln County  
Trust Fund  
2020 Proposed Budget Summary

0050 Dog License Fund - Dan Leydet

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Licenses and Permits	\$ 38,090	\$ 41,000	\$ 32,600	\$ 35,000	-14.63%
<b>Total Revenues</b>	<b>\$ 38,090</b>	<b>\$ 41,000</b>	<b>\$ 32,600</b>	<b>\$ 35,000</b>	<b>-14.63%</b>
<b>Expenditures</b>					
Health and Human Services	\$ 38,090	\$ 41,000	\$ 199	\$ 35,000	-14.63%
<b>Total Expenditures</b>	<b>\$ 38,090</b>	<b>\$ 41,000</b>	<b>\$ 199</b>	<b>\$ 35,000</b>	<b>-14.63%</b>

# **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 2020**

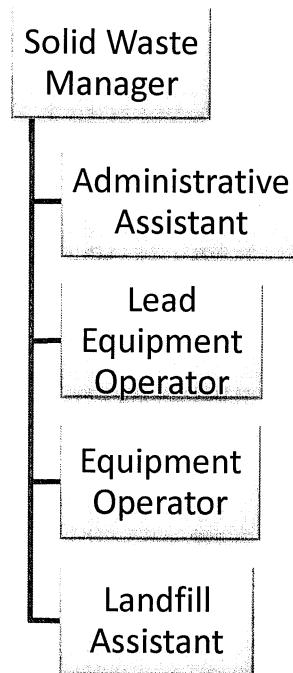
- Continue to provide services at an economical price to our residents
- Operate efficiently to ensure maximum utilization of air space within the landfill



## 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  
2020 Proposed Budget Summary

0060 Solid Waste - Dan Miller

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Public charges for services	1,454,272	1,760,000	648,040	1,478,734	-15.98%
Intergovernmental chrgs for services	110,771	162,000	53,495	111,000	-31.48%
Miscellaneous	135,380	96,000	215,360	122,484	27.59%
<b>Total Revenues</b>	<b>1,700,423</b>	<b>2,018,000</b>	<b>916,895</b>	<b>1,712,218</b>	<b>-15.15%</b>
<b>Fund Balance Applied</b>	-	586,733	-	366,706	-37.50%
<b>Total Rev/Transfers/Fund Bal App</b>	<b>\$ 1,700,423</b>	<b>\$ 2,604,733</b>	<b>\$ 916,895</b>	<b>\$ 2,078,924</b>	<b>-20.19%</b>
<b>Expenditures</b>					
Payroll	\$ 356,974	\$ 373,333	\$ 149,841	\$ 374,899	0.42%
Public Works	2,064,961	2,031,400	330,224	1,504,025	-25.96%
<b>Total Expenditures</b>	<b>2,421,935</b>	<b>2,404,733</b>	<b>480,065</b>	<b>1,878,924</b>	<b>-21.87%</b>
<b>Other Financing Uses</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0.00%</b>
<b>Total Expenditures &amp; Other Fin Uses</b>	<b>\$ 2,621,935</b>	<b>\$ 2,604,733</b>	<b>\$ 680,065</b>	<b>\$ 2,078,924</b>	<b>-20.19%</b>

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# **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.

## **2020 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.
- Complete the 2021-2035 Lincoln County Forest 15-Year Comprehensive Land Use 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 2105 acres of timber towards our allowable cut on the county forest in 2019.
- Completed rehab work and water bar improvement on several sections of summer ATV trail.
- Performed access improvement work to Newwood Park.
- Performed renovations to equestrian/ski and bike trails using awarded grant dollars and donations.
- Performed development work on Camp 26 Creek Ruffed Grouse Management Area with grant funding.
- Assisted with new signage and trail development on the Underdown Single Track Bike Trail connecting to the Merrill City Forest using RTA grant dollars.

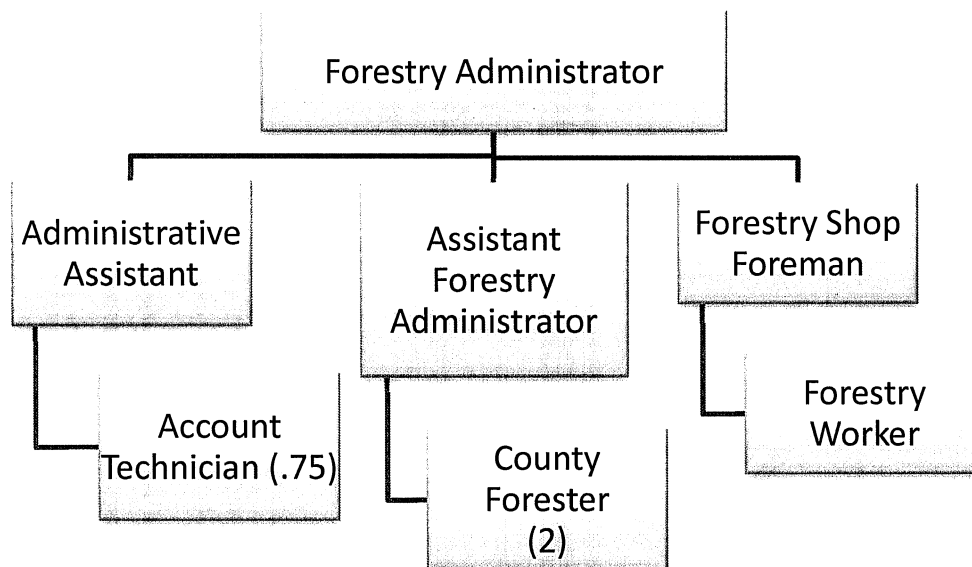
- Bid out and secured contractor for one bridge replacement project on our funded snowmobile trail system using grant dollars.
- Completed campsite and road improvement at Otter Lake and Newwood Campground.
- Performed landscaping and improvement work at Hay Meadow County Park.
- Received additional maintenance funding for 2.2 miles snowmobile trail.
- Performed invasive species plant control, held invasive species educational sessions and distributed invasive plant information for user groups of the County Forest.
- Sold 6 tax delinquent parcels to the City of Merrill, 2 tax delinquent properties to the City of Tomahawk and 23 tax delinquent parcels to private individuals.
- Completed access road improvement work to Posey Rapids Road with grant funding.
- Completed renovation work to Hess Road.
- Improved access to Penny Lake.
- Completed 2.65 miles brushing on Camp Ave. using grant funding.
- Replaced 3 culverts on roads receiving County Forest Road Aid Funding.
- Completed SFI and FSC forest certification requirements on the Lincoln County Forest and successfully closed corrective actions from 2018 audit.
- Implemented the Lincoln County 5-Year Outdoor Recreation Plan.
- Implemented the Lincoln County Forest 2006-2020 15-Year Comprehensive Land Use Plan.
- Began development of 2021-2035 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  
2020 Proposed Budget Summary

0062 Forestry - Kevin Kleinschmidt

Account Description	2018 Actual Amount	2019 Modified Budget	2019 6 month Actual	2020 Original Budget	2019/2020 % of Change
<b>Revenues</b>					
Intergovernmental Revenue	323,338	124,470	164,839	124,130	-0.27%
Public charges for services	2,059,992	969,565	515,414	993,783	2.50%
Miscellaneous	23,500	-	1,958	-	-
<b>Total Revenues</b>	<b>2,406,830</b>	<b>1,094,035</b>	<b>682,211</b>	<b>1,117,913</b>	<b>2.18%</b>
<b>Fund Balance Applied</b>	-	321,623	-	255,571	-20.54%
<b>Total Rev, Fund Bal Applied and Transfer</b>	<b>\$2,406,830</b>	<b>\$1,415,658</b>	<b>\$ 682,211</b>	<b>\$1,373,484</b>	<b>-2.98%</b>
<b>Expenditures</b>					
Payroll	\$ 697,558	\$ 631,805	\$ 330,993	\$ 654,130	3.53%
Conservation and development	329,721	708,464	175,260	643,309	-9.20%
<b>Total Expenditures</b>	<b>1,027,279</b>	<b>1,340,269</b>	<b>506,253</b>	<b>1,297,439</b>	<b>-3.20%</b>
<b>Other Financing Uses</b>					
Transfer to Gen Fund	427,941	75,389	-	76,045	0.87%
Aids to Towns (10%)	-	-	1,206,934	-	-
<b>Total Expenditures and Other Fin Uses</b>	<b>\$1,455,220</b>	<b>\$1,415,658</b>	<b>\$1,713,187</b>	<b>\$1,373,484</b>	<b>-2.98%</b>

# **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.

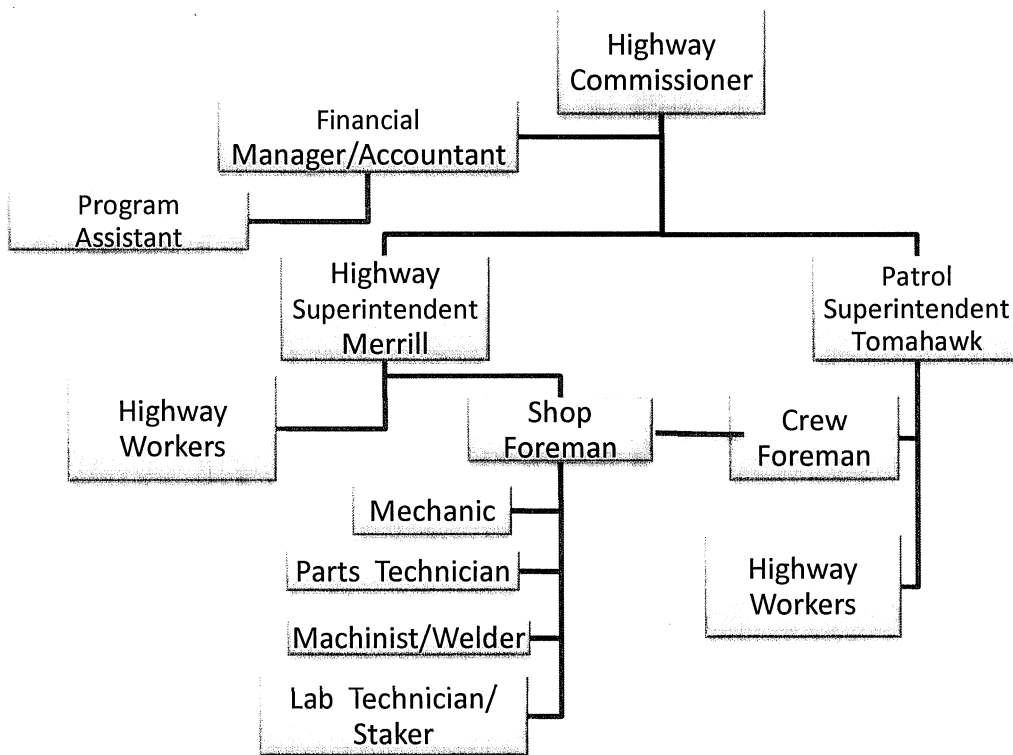


## Employment

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		2	2	2
Mechanic		3	3	3
Parts Technician		1	1	1
Lab Technician/Staker		1	1	1
Highway Workers		30	30	30
Totals	0.75	43	43.75	44

\*Shared with Finance to make a full time position

## Organization Chart



**Lincoln County  
Proprietary Fund  
2020 Proposed Budget Summary**

**0070 Highway - John Hanz**

<b>Account Description</b>	<b>2018 Actual Amount</b>	<b>2019 Modified Budget</b>	<b>2019 6 month Actual</b>	<b>2020 Original Budget</b>	<b>2019/2020 % of Change</b>
<b>Revenues</b>					
Intergov't Revenues	-	-	-	8,000	-
Licenses & Permits	2,750	1,100	1,750	3,000	172.73%
Public Charges for Services	9,804	8,100	152	8,450	4.32%
Intergov't Charges for Services	6,483,408	6,694,502	3,248,093	6,896,655	3.02%
Miscellaneous	95,220	7,550	40,580	350	-95.36%
<b>Total Revenues</b>	<b>6,591,182</b>	<b>6,711,252</b>	<b>3,290,575</b>	<b>6,916,455</b>	<b>3.06%</b>
<b>Expenditures</b>					
Payroll	\$ 3,274,365	\$ 3,356,652	\$ 1,627,460	\$ 3,448,620	2.74%
Public Works	3,154,305	3,354,600	1,691,926	3,467,835	3.38%
<b>Total Expenditures</b>	<b>\$ 6,428,670</b>	<b>\$ 6,711,252</b>	<b>\$ 3,319,385</b>	<b>\$ 6,916,455</b>	<b>3.06%</b>

### 2020 Operating Levy Rate Calculation With 2019 Comparison

#### Operating Levy Rate Calculation

	2020	2019	Dollar Change	% Change
2020 allowable tax levy for operations*	\$ 11,870,278	\$ 11,771,399	\$ 98,879	0.84%
Add:				
Library Levy	643,351	643,147	\$ 204	0.03%
Culvert Aid	20,000	4,500	\$ 15,500	344.44%
Emergency Medical	1,023,779	1,000,323	\$ 23,456	2.34%
Total 2018 Operating Levy	<u>\$ 13,557,408</u>	<u>\$ 13,419,369</u>	<u>\$ 138,039</u>	<u>1.03%</u>
2019 Equalized Value (exclusive of TID)	\$ 2,474,153,700	\$ 2,407,780,100	\$ 66,373,600	2.76%
* Less library levy for 43.12 payments, County-wide ambulance service and town culvert aid				

#### Proposed Tax Levy for 2020 Operations

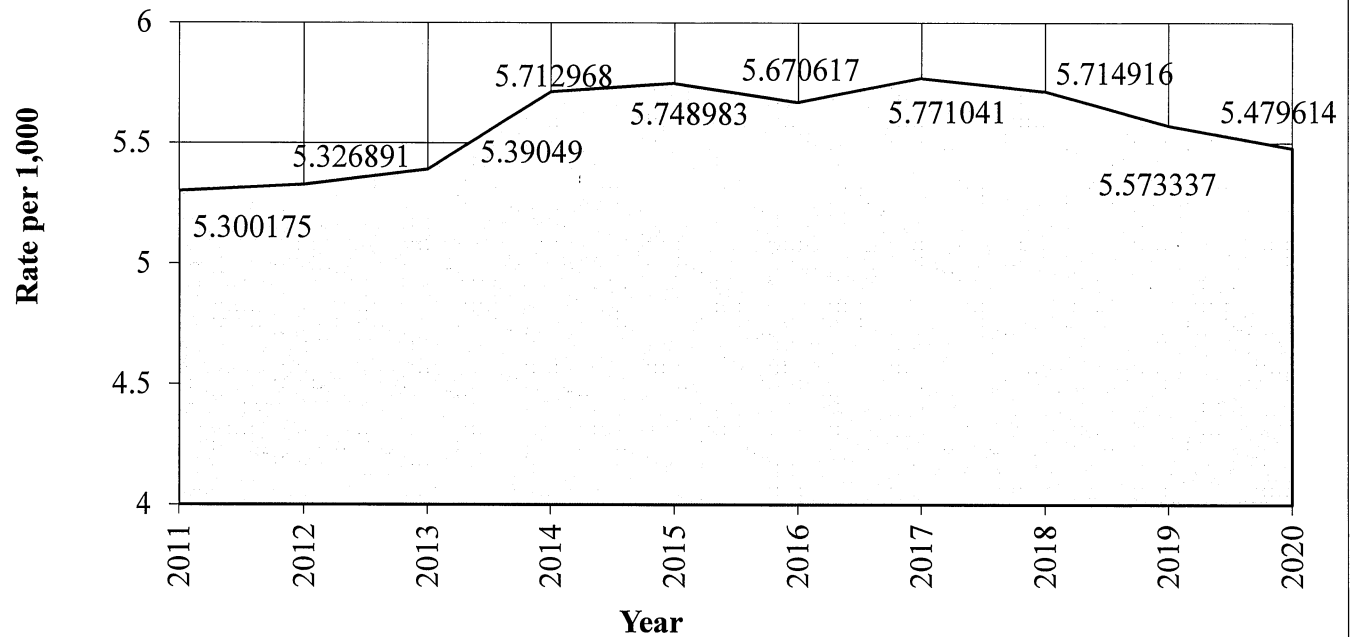
Total Proposed Other Tax Levy	\$ 11,325,204	\$ 11,216,383	\$ 108,821	0.97%
Add: Special Purpose Levy Libraries	643,351	643,147	\$ 204	0.03%
Veterans Relief	5,000	5,000	\$ -	0.00%
Town Culvert Aid	20,000	4,500	\$ 15,500	344.44%
Countywide EMS	1,023,779	1,000,323	\$ 23,456	2.34%
Health	539,318	550,016	\$ (10,698)	-1.95%
State Special Charges Upon County	756	-	\$ 756	
Total Proposed Operating Tax Levy	<u>\$ 13,557,408</u>	<u>\$ 13,419,369</u>	<u>\$ 138,039</u>	<u>1.03%</u>
Add: Debt Service	1,148,250	1,089,875	\$ 58,375	5.36%
Total County Tax Levy	<u>\$ 14,705,658</u>	<u>\$ 14,509,244</u>	<u>\$ 196,414</u>	<u>1.35%</u>

Operating Levy Rate	\$ 0.0045774	\$ 0.0046584	\$ (0.0000810)	-1.74%
Debt Service Rate	\$ 0.0004641	\$ 0.0004526	\$ 0.0000115	2.53%
Libraries	\$ 0.0002600	\$ 0.0002671	\$ (0.0000071)	-2.65%
Veterans Relief	\$ 0.0000020	\$ 0.0000021	\$ (0.0000001)	-2.68%
Town Culvert Aid	\$ 0.0000081	\$ 0.0000019	\$ 0.0000062	332.52%
Countywide EMS	\$ 0.0004138	\$ 0.0004155	\$ (0.0000017)	-0.40%
Health	\$ 0.0002180	\$ 0.0002284	\$ (0.0000105)	-4.58%
State Special Charges Upon County	\$ 0.0000003	\$ -	\$ 0.0000003	

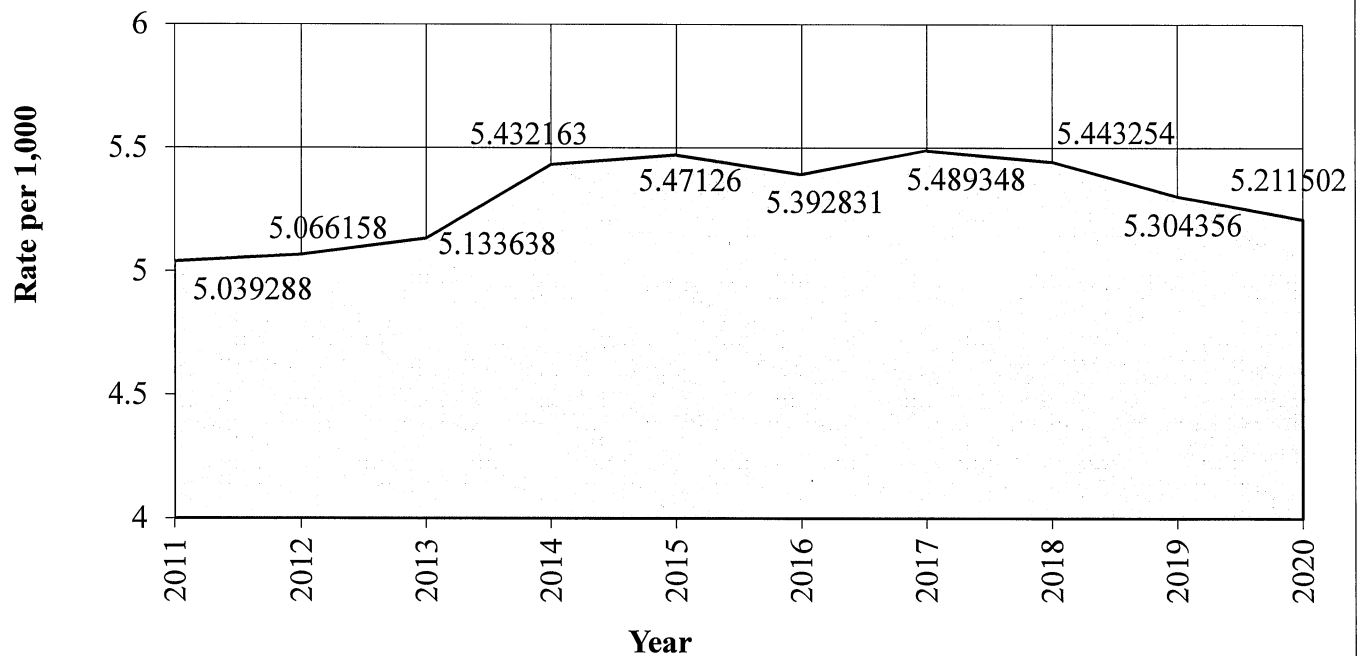
Tax rate per \$1,000 for townships (exclusive of assessment for libraries and debt)	\$ 5.219586	\$ 5.306225	\$ (0.0866390)	-1.63%
Libraries tax rate per \$1,000 value	0.260029	0.267112	\$ (0.0070833)	-2.65%
Total operating tax rate per \$1,000 value for townships	\$ 5.479614	\$ 5.573337	\$ (0.0937223)	-1.68%
Debt service tax rate per \$1,000 value	0.464098	0.452647	\$ 0.0114509	2.53%
Total rate per \$1,000 value for townships	<u>\$ 5.943712</u>	<u>\$ 6.025984</u>	<u>\$ (0.0822715)</u>	<u>-1.37%</u>

Operating tax rate per \$1,000 value for cities	\$ 5.211502	\$ 5.304356	\$ (0.0928536)	-1.75%
Debt service tax rate per \$1,000 value	0.464098	0.452647	\$ 0.0114509	2.53%
Total tax rate per \$1,000 value for cities	<u>\$ 5.675600</u>	<u>\$ 5.757003</u>	<u>\$ (0.0814028)</u>	<u>-1.41%</u>

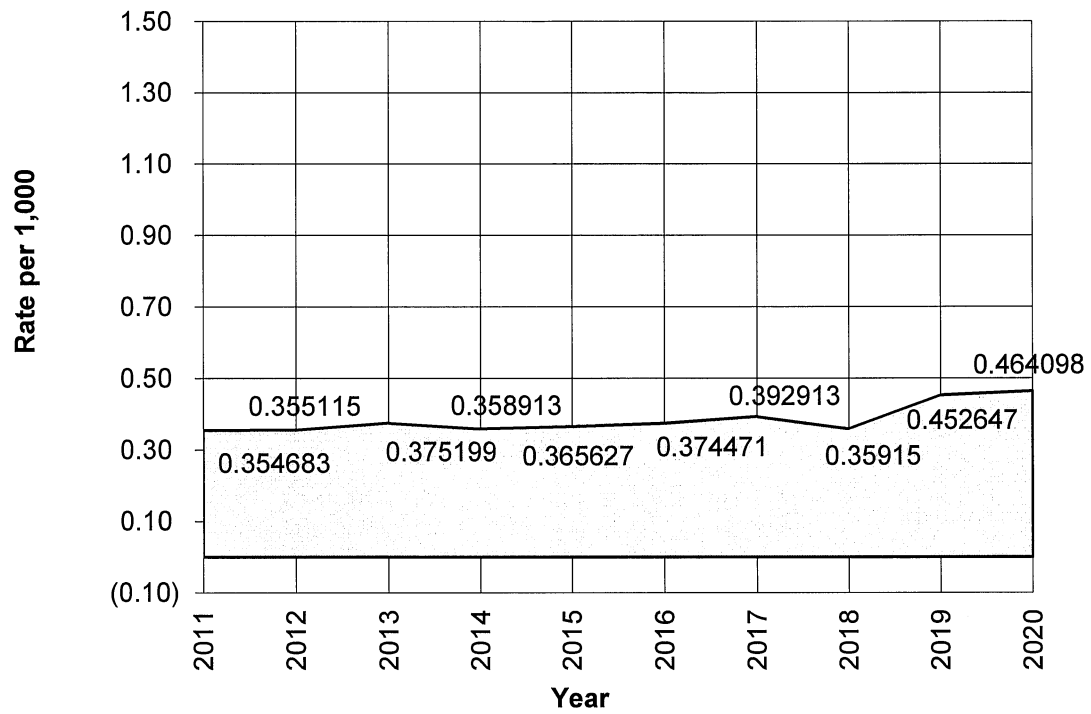
### Operational Mill Rate Comparison For Townships 2011-2020



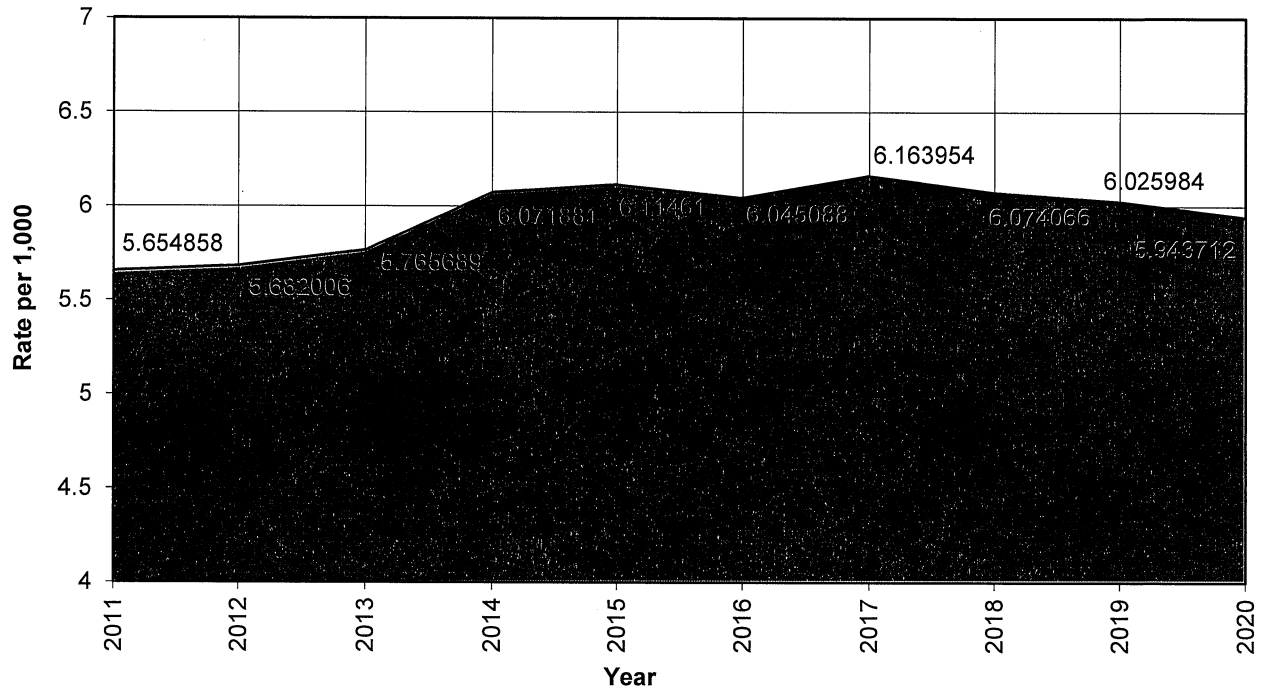
### Operational Mill Rate Comparison For Cities 2011-2020



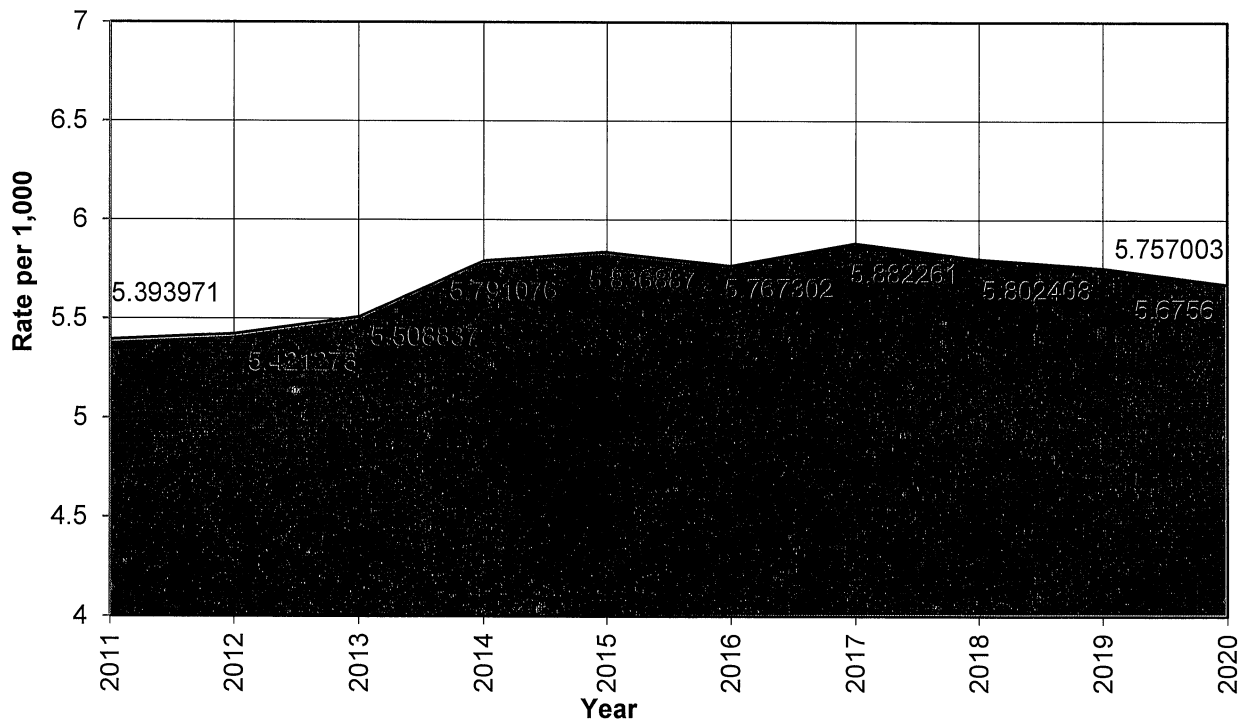
### Debt Service Mill Rate for County 2011-2020



**Total Mill Rate for Townships 2011-2020**



**Total Mill Rate for Cities 2011-2020**



Lincoln County  
Apportionment of County Taxes to Townships and Cities  
2019 and 2020 Adopted

Townships	Equalized Value (Exclusive of TID)	% to Total	State Special Charges Upon County	Culvert Aid	Veterans Relief	Health	Libraries	Countywide EMS	Debt Service	Other County Taxes	Total County Taxes	2019 Apportionment	% Change
Birch	\$ 39,780,700	0.016078508	12.16	\$ 426.98	\$ 80.39	\$ 8,671.43	\$ 13,734.95	\$ 16,460.84	\$ 18,462.15	\$ 182,092.38	\$ 239,941.28	\$ 227,889.03	5.29%
Bradley	466,982,000	0.188744135	142.70	5,012.31	943.71	101,793.12	161,233.38	193,232.26	216,725.45	2,137,565.83	2,816,648.76	2,869,587.41	-1.84%
Corning	75,592,400	0.030552831	23.10	811.36	152.76	16,477.69	26,099.54	31,279.35	35,082.29	346,017.04	455,943.13	437,655.89	4.18%
Harding	50,058,900	0.020232737	15.30	537.30	101.16	10,911.88	17,283.67	20,713.85	23,232.24	229,139.87	301,935.27	288,411.46	4.69%
Harrison	170,321,900	0.068840469	52.04	1,828.13	344.20	37,126.90	58,806.49	70,477.43	79,046.07	779,632.35	1,027,313.61	996,115.09	3.13%
King	176,589,200	0.071373577	53.96	1,895.40	356.87	38,493.05	60,970.38	73,070.77	81,954.71	808,320.32	1,065,115.46	1,038,075.07	2.60%
Merrill	213,183,300	0.086164130	65.14	2,288.18	430.82	46,469.87	73,605.10	88,213.03	98,937.96	975,826.34	1,285,836.44	1,244,190.09	3.35%
Pine River	147,532,600	0.059629521	45.08	1,583.52	298.15	32,159.27	50,938.10	61,047.45	68,469.60	675,316.49	889,857.66	862,236.85	3.20%
Rock Falls	86,623,500	0.035011366	26.47	929.76	175.06	18,882.26	29,908.21	35,843.90	40,201.80	396,510.86	522,478.32	523,694.05	-0.23%
Russell	45,429,800	0.018361753	13.88	487.62	91.81	9,902.82	15,685.40	18,798.38	21,083.88	207,950.60	274,014.39	262,794.22	4.27%
Schley	70,997,300	0.028695590	21.69	762.04	143.48	15,476.05	24,513.01	29,377.94	32,949.71	324,983.41	428,227.33	406,164.05	5.43%
Scott	106,277,800	0.042955213	32.47	1,140.72	214.78	23,166.52	36,694.19	43,976.65	49,323.32	486,476.55	641,025.20	630,612.21	1.65%
Skawan	51,194,600	0.020691762	15.64	549.49	103.46	11,159.44	17,675.79	21,183.79	23,759.32	234,338.43	308,785.36	303,983.72	1.58%
Somo	19,551,000	0.007902096	5.97	209.85	39.51	4,261.74	6,750.31	8,090.00	9,073.58	89,492.85	117,923.81	123,208.32	-4.29%
Tomahawk	73,020,100	0.029513162	22.31	783.75	147.57	15,916.98	25,211.41	30,214.96	33,886.49	334,242.59	440,428.06	421,409.15	4.51%
Wilson	70,209,700	0.028377259	21.45	753.59	141.89	15,304.37	24,241.07	29,052.04	32,584.19	321,378.25	423,476.85	428,829.61	-1.25%
<b>Total Towns</b>	<b>\$ 1,863,344,800</b>	<b>0.753124109</b>	<b>569.36</b>	<b>\$ 20,000.00</b>	<b>\$ 3,765.62</b>	<b>\$ 406,173.39</b>	<b>\$ 643,351.00</b>	<b>\$ 771,032.64</b>	<b>\$ 864,774.76</b>	<b>\$ 8,529,284.16</b>	<b>\$ 11,238,950.93</b>	<b>\$ 11,064,856.22</b>	1.57%
<b>Cities</b>													
Merrill	\$ 400,888,300	0.162030475	122.50	\$ -	\$ 810.15	\$ 87,385.95	\$ -	\$ 165,883.40	\$ 186,051.49	\$ 1,835,028.19	\$ 2,275,281.68	\$ 2,224,513.98	2.28%
Tomahawk	209,920,600	0.084845416	64.14	-	424.23	45,758.66	-	86,862.96	97,423.75	960,891.65	1,191,425.39	1,219,873.80	-2.33%
<b>Total Cities</b>	<b>\$ 610,808,900</b>	<b>0.246875891</b>	<b>186.64</b>	<b>\$ -</b>	<b>\$ 1,234.38</b>	<b>\$ 133,144.61</b>	<b>\$ -</b>	<b>\$ 252,746.36</b>	<b>\$ 283,475.24</b>	<b>\$ 2,795,919.84</b>	<b>\$ 3,466,707.07</b>	<b>\$ 3,444,387.78</b>	0.65%
<b>Grand Total</b>	<b>\$ 2,474,153,700</b>	<b>1.000000000</b>	<b>756.00</b>	<b>\$ 20,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ 539,318.00</b>	<b>\$ 643,351.00</b>	<b>\$ 1,023,779.00</b>	<b>\$ 1,148,250.00</b>	<b>\$ 11,325,204.00</b>	<b>\$ 14,705,658.00</b>	<b>\$ 14,509,244.00</b>	1.35%

## 2020 Budget Highlights

In February 2019, 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 2016 through 2020 are as follows:

<b>Proposed Budget</b>	<b>2020 Budget</b>	<b>2019 Budget</b>	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>2016 Budget</b>
Total County Budget	\$ 40,508,910	\$ 54,804,507	\$ 52,430,693	\$ 51,979,639	\$ 48,757,240
Percent increase (decrease)	(26.08%)	4.53%	0.87%	6.61%	(2.25%)
Operating Tax Levy	\$ 13,557,408	\$ 13,419,369	\$ 13,351,107	\$ 13,116,147	\$ 12,905,429
Percent increase (decrease)	1.03%	0.51%	1.79%	1.63%	0.75%
Levy for Debt Payments	\$ 1,148,250	\$ 1,089,875	\$ 839,050	\$ 892,995	\$ 852,238
Percent increase (decrease)	5.36%	29.89%	(6.04%)	4.78%	4.62%
Total Tax Levy	\$ 14,705,658	\$ 14,509,244	\$ 14,190,157	\$ 14,009,142	\$ 13,757,667
Percent Increase (decrease)	1.35%	2.25%	1.29%	1.83%	0.99%
Equalized valuation (TID out)	\$ 2,474,153,700	\$ 2,407,780,100	\$ 2,336,187,300	\$ 2,272,752,400	\$ 2,275,842,400
Percent increase (decrease)	2.76%	3.06%	2.79%	(0.14%)	2.14%
Shared Revenue	\$ 1,023,000	\$ 1,015,000	\$ 1,014,841	\$ 960,000	\$ 980,000
Percent increase (decrease)	0.79%	0.02%	5.71%	(2.04%)	0.00%



**2020 Budget**  
**Capital Improvement Projects (CIP)**

Department	Project	2020	2021	2022	2023	2024
<b>EXPENDITURES</b>						
Emerg Medical	Ambulance		284,350		312,785	
Maintenance	Safety Building Huber HVAC Project	450,000				
Maintenance	Courthouse HVAC Equipment and Controls		160,000			
Maintenance	Social Services Elevator Project			171,000		
IT	Router/Firewall	120,000				
IT	Card Access/Security Systems		125,000			
IT	Boardroom A/V upgrade		65,000			
Forestry	Platform Truck #4		80,000			
Forestry	Grader #17			100,000		
Landfill	Landfill Construction	750,000	1,250,000			
Debt Service	Building Project	1,150,250	965,200	988,400	1,005,850	1,027,550
County Board	Family Care	289,849	289,849	289,849	289,849	289,849
County Roads	Pulverize and Repave Roads	1,700,000	850,000	1,100,000	500,000	250,000
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	
	<b>Total CIP Expenditures</b>	<b>4,835,099</b>	<b>4,704,399</b>	<b>3,149,249</b>	<b>2,383,484</b>	<b>1,567,399</b>

<b>FUNDING SOURCES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Designated for CIP</b>					
Emerg Medical	Ambulance		284,350		312,785	
Maintenance	Safety Building Huber HVAC Project	450,000				
Maintenance	Courthouse HVAC Equipment and Controls		160,000			
Maintenance	Social Services Elevator Project			171,000		
IT	Router/Firewall	120,000				
IT	Card Access/Security Systems		125,000			
IT	Boardroom A/V upgrade		65,000			
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
	<b>Total Designated for CIP</b>	<b>1,109,849</b>	<b>1,174,199</b>	<b>710,849</b>	<b>852,634</b>	<b>539,849</b>
	<b>Tax Levy</b>					
County Roads	Pulverize and Repave Roads	1,450,000	500,000	850,000	250,000	
Debt Service	Building Project	1,150,250	965,200	988,400	1,005,850	1,027,550
	<b>Total tax Levy</b>	<b>2,600,250</b>	<b>1,465,200</b>	<b>1,838,400</b>	<b>1,255,850</b>	<b>1,027,550</b>
	<b>State Aid (Grant)</b>					
County Roads	Pulverize and Repave Roads		100,000			
	<b>Total State Aid</b>	-	<b>100,000</b>			
	<b>Designated Department Funds</b>					
Highway	Highway Equipment	375,000	635,000	500,000	275,000	
Forestry	Equipment		80,000	100,000		
Landfill	Construction of Phase 4 Mod 1B	750,000	1,250,000			
	<b>Total Designated Department Funds</b>	<b>1,125,000</b>	<b>1,965,000</b>	<b>600,000</b>	<b>275,000</b>	-
	<b>Total Funding Sources</b>	<b>4,835,099</b>	<b>4,704,399</b>	<b>3,149,249</b>	<b>2,383,484</b>	<b>1,567,399</b>

**2020 Budget  
Capital Outlay**

<b>Expenditures</b>						
<b>Department</b>	<b>Project</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
IT	County communications	18,000	18,000	18,000	18,000	18,000
Maintenance	Replece work Truck	40,000				
Maintenance	Parking Lot Miantenance			15,000		
Maintenance	56 Addition Flooring (First Floor)			40,000		
Maintenance	Vehicle Replacement					40,000
Maintenance	Parking Lot Miantenance					20,000
Land Services	Vehicle Replacement	30,000	30,000			
Forestry	Pickup Truck #2					25,000
Forestry	Pickup Truck #5	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	Lawn Tractor/Mower					7,000
Forestry	Fork lift #19		15,000			
Highway	Router	30,000				
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	Kitchen Updates	43,000				
Sheriff	Vehicles	134,000				
	<b>Total for Outlay (Projects less than \$50,000)</b>	<b>435,000</b>	<b>63,000</b>	<b>113,000</b>	<b>160,000</b>	<b>110,000</b>

**Funding Sources**

	<b>CIP</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
IT	County communications	18,000	18,000	18,000	18,000	18,000
Maintenance	Replece work Truck	40,000				
Maintenance	Parking Lot Miantenance			15,000		
Maintenance	56 Addition Flooring (First Floor)			40,000		
Maintenance	Vehicle Replacement					40,000
Maintenance	Parking Lot Miantenance					20,000
Land Services	Vehicle Replacement	30,000	30,000			
Sheriff	Kitchen Updates	43,000				
Sheriff	Vehicles	134,000				
	<b>Total CIP</b>	<b>265,000</b>	<b>48,000</b>	<b>73,000</b>	<b>18,000</b>	<b>78,000</b>
Forestry	Equipment	50,000	15,000	40,000	42,000	32,000
Highway	Equipment	120,000	-	-	100,000	
	<b>Total Departmental Funds</b>	<b>170,000</b>	<b>15,000</b>	<b>40,000</b>	<b>142,000</b>	<b>32,000</b>
	<b>Total Funding Sources</b>	<b>435,000</b>	<b>63,000</b>	<b>113,000</b>	<b>160,000</b>	<b>110,000</b>

Lincoln County 2020 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)
			100,000.00		Program Carryover
10	10	County Board		289,849.00	Family Care (CIP)
10	25	Information Technology		138,000.00	IT Projects (CIP)
10	26	Maintenance		490,000.00	Outlay Projects (CIP)
10	40	Land Services		30,000.00	Vehicle Outlay
10	44	UW Extension	8,333.00		Program Revenues
10	50	Sheriff's Department		134,000.00	Patrol Vehicles (CIP)
				43,000.00	Kitchen Upgrades
		<b>Subtotals</b>	<b>\$ 108,333.00</b>	<b>\$ 1,374,849.00</b>	
		Total funds applied in general fund		<b>\$ 1,483,182.00</b>	