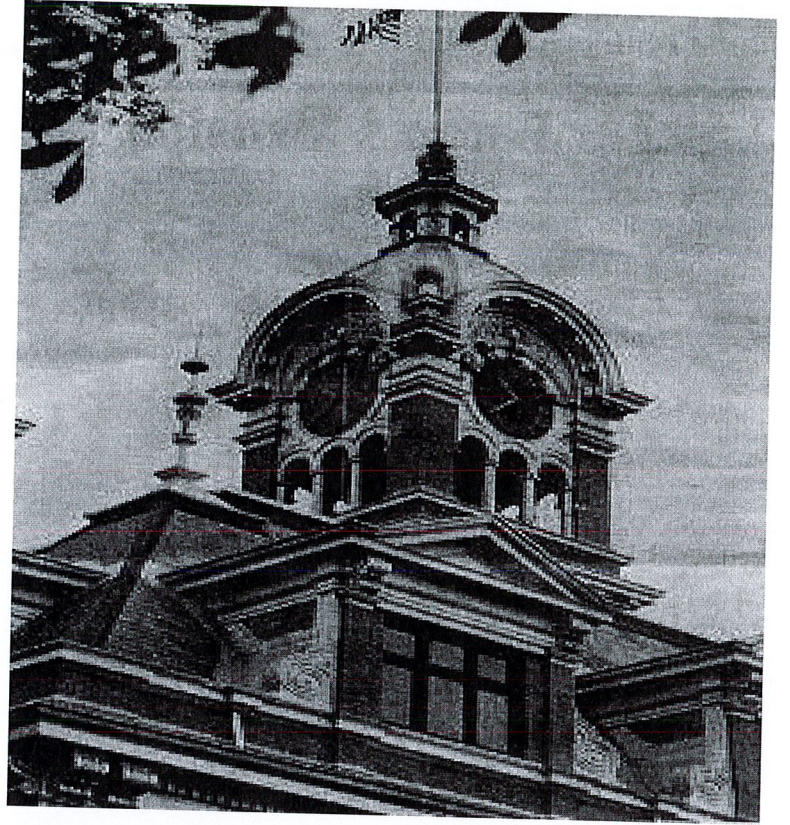


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COUNTY

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N Budget

Report

LINCOLN COUNTY
2021 Proposed Budget
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Motion by:

Second by:

Title: Approving the 2021 Budget and Providing for Tax Levy

WHEREAS, the Lincoln County Finance and Insurance Committee, after careful review, does hereby present the 2021 budget recommended for adoption;

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the 2021 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	\$ 580,524.00
Veterans Relief	5,300.00
Libraries	658,735.00
EMS Service	1,317,477.00
Debt Service	965,200.00
Town Culvert Aid	30,326.00
State Special Charges	756.00
Other County Taxes	<u>11,372,719.00</u>
TOTAL COUNTY TAXES	<u>\$14,931,037.00</u>

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

Dated this 10th day of November, 2020.

Introduced by: Finance and Insurance Committee

Committee Action: on November 6, 2020

Fiscal Impact: As stated above

Drafted by: Dan Leydet, Finance Director

Dist.	Supervisor	Y	N	Abs
19	Allen			
6	Ashbeck			
1	Bialecki			
11	Breitenmoser			
13	Callahan			
9	Friske			
12	Gilk			
20	Gorski			
14	Hafeman			
8	Heller			
17	Koth			
15	Lee			
16	Loka			
3	McCrank			
22	Panfil			
5	Peterson			
10	Ratliff			
7	Rusch			
21	Simon			
18	Voermans			
2	Weaver			
4	Wendt			
Totals				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

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
2021 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 2021 will be held in the County Board Room #257 of the Lincoln County Service Center, Merrill, WI. The hearing is set for Tuesday, November 10, 2020 at 9:00 a.m., for the benefit of the Lincoln County taxpayers. The following is a summary of the proposed 2021 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	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Budget Amount	2020/2021 % of Change
Revenues					
Tax Levy	\$ 8,472,345	\$ 8,940,572	\$ 8,940,572	\$ 9,182,225	2.70%
Other Taxes	2,897,344	2,898,883	1,462,920	3,049,383	5.19%
Intergovernmental	2,115,123	2,102,484	384,525	2,137,806	1.68%
Licenses and permits	146,200	129,350	75,253	133,950	3.56%
Fines, Forfeits and penalties	147,265	126,900	52,915	132,100	4.10%
Intergovernmental Charges for Services	212,209	176,994	34,260	187,719	6.06%
Public charges for services	2,132,805	1,912,899	900,162	2,132,850	11.50%
Miscellaneous	746,349	520,800	153,926	520,200	-0.12%
Undesignated Funds Applied	-	-	-	-	0.00%
Total Revenues	\$ 16,869,640	\$ 16,808,882	\$ 12,004,533	\$ 17,476,233	3.97%
Fund Balance Applied					
Other Financing Sources	-	2,395,431	-	1,259,758	-47.41%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 18,416,712	\$ 19,480,358	\$ 12,004,533	\$ 19,124,701	40.81%
Expenditures					
General Government	\$ 5,171,847	\$ 6,133,121	\$ 3,116,650	\$ 6,433,375	4.90%
Public Safety	7,286,264	7,867,235	3,227,162	7,993,984	1.61%
Public Works	-	-	-	-	-
Health and Human Services	1,522,078	1,993,804	1,007,258	2,126,495	6.66%
Culture and recreation	873,773	871,762	422,552	887,045	1.75%
Conservation and development	642,704	732,279	284,911	762,802	4.17%
Capital Outlay	329,626	5,007	-	156,000	3015.64%
Capital Improvement Plan	454,248	1,175,216	132,732	115,000	0.00%
Contingency Fund	-	451,934	-	400,000	-11.49%
Total Expenditures	\$ 16,280,540	\$ 19,230,358	\$ 8,191,265	\$ 18,874,701	-1.85%
Other Financing Uses	742,794	250,000	-	250,000	0.00%
Total Expenditures & Other Financing Uses	\$ 17,023,334	\$ 19,480,358	\$ 8,191,265	\$ 19,124,701	-1.83%

SUPPLEMENTAL DATA				
Total Taxes Levied				
Actual	Proposed	%		
2020	2021	Increase		
\$ 14,705,658	\$ 14,930,281	1.53%		
Equalized Valuation				
2020	2021	Increase		
\$ 2,474,153,700	\$ 2,588,125,000	4.61%		
Tax Rate for Townships (Per 1,000 Value)				
Actual	Proposed	Decrease		
2020	2021			
5.943712	5.769056	-2.94%		

ALL GOVERNMENTAL & PROPRIETARY FUNDS COMBINED	General Fund	Special Revenue	Debt Service	Enterprise	Internal Service	Total
Estimated Fund Balance/Net Assets - 1/1/2021	\$ 10,274,970	\$ 667,205	\$ 81,518	\$ 7,367,036	\$ 6,274,936	\$ 24,665,665
2021 Budgeted Revenues						
& Other Financing Sources	\$ 8,682,718	\$ 6,219,382	\$ 3,232,050	\$ 3,193,935	\$ 9,182,406	\$ 30,510,491
2021 Tax Levy	\$ 9,182,225	\$ 4,782,856	\$ 965,200	\$ -	\$ -	\$ 14,930,281
2021 Budgeted Expenditures and other uses	\$ (19,124,701)	\$ (11,731,489)	\$ (4,197,250)	\$ (3,692,393)	\$ (9,182,406)	\$ (47,928,239)
Excess Revenues/(Expenditures) & Other Financing Uses	\$ (1,259,758)	\$ (729,251)	\$ -	\$ (498,458)	\$ -	\$ (2,487,467)
Estimated Fund Balance/Net Assets-12/31/2021	\$ 9,015,212	\$ (62,046)	\$ 81,518	\$ 6,868,578	\$ 6,274,936	\$ 22,178,198

**Lincoln County
Consolidated County Tax Levy
2020-2021
Comparison**

Department	2016 Proposed Levy	2017 Proposed Levy	2018 Proposed Levy	2019 Proposed Levy	2020 Proposed Levy	2021 Proposed Levy	% Increase (-)Decrease) 2020/2021	\$ Increase (-)Decrease) 2020/2021
General Fund:								
County Board	\$ 1,547,497	\$ 1,598,921	\$ 1,590,139	\$ 1,594,373	\$ 2,032,479	\$ 2,173,010	6.91%	140,531
Administration	194,492	266,925	269,067	276,495	285,608	222,045	-22.26%	(63,563)
Corporation Counsel	177,198	132,970	189,029	194,476	198,401	206,459	4.06%	8,058
Finance Department	387,319	440,513	452,470	466,289	466,549	496,661	6.45%	30,112
County Clerk	189,428	166,292	173,884	170,471	185,351	175,077	-5.54%	(10,274)
Treasurer	150,806	152,860	155,118	159,666	163,693	179,717	9.79%	16,024
Computer Services	675,143	711,577	718,071	737,220	752,632	782,922	4.02%	30,290
Maintenance	736,863	769,147	784,137	768,128	1,104,886	1,247,150	12.88%	142,264
Veterans Service	140,561	155,263	154,708	161,413	166,395	177,925	6.93%	11,530
Clerk of Courts	340,144	319,266	303,177	278,905	242,219	242,295	0.03%	76
Circuit Court	198,100	201,416	205,745	219,581	256,576	274,985	7.17%	18,409
Family Court Commissioner	17,527	22,600	22,600	22,600	22,600	29,560	30.80%	6,960
District Attorney	176,210	176,636	188,361	195,149	198,483	208,936	5.27%	10,453
Victim Witness	31,580	29,591	34,247	38,269	38,788	40,244	3.75%	1,456
Land Services	719,630	741,007	741,232	761,029	776,960	710,594	-8.54%	(66,366)
Register of Deeds	17,823	17,658	11,512	18,491	12,755	12,380	-2.94%	(375)
U.W. Extension	207,618	211,113	204,687	166,187	165,843	166,692	0.51%	849
Sheriff	5,807,996	5,810,082	6,153,796	6,264,975	6,226,307	6,566,718	5.47%	340,411
Coroner	41,076	41,053	43,035	44,986	48,934	54,392	11.15%	5,458
Emergency Management	27,135	27,772	30,815	29,100	21,630	18,665	-13.71%	(2,965)
Child Support	43,472	29,719	29,719	29,404	29,518	29,518	0.00%	-
Non-Departmental Expenses	621,314	1,009,976	583,308	1,079,714	838,148	791,714	-5.54%	(46,434)
Non-Departmental Revenues	(4,104,432)	(4,756,432)	(4,488,941)	(5,204,576)	(5,294,183)	(5,625,434)	6.26%	(331,251)
Total General Fund	8,344,500	8,275,925	8,549,916	8,472,345	8,940,572	9,182,225	2.70%	241,653
County Roads Fund	2,266,753	2,266,753	2,107,576	2,112,076	2,186,753	2,186,753	0.00%	-
Jail Assessment Fund	-	-	-	-	-	-	-	-
Emergency Medical	734,037	868,094	984,115	1,000,323	1,023,779	1,317,477	28.69%	293,698
Health Department (Nursing)	505,067	549,481	551,973	550,016	539,318	580,524	7.64%	41,206
Social Services	506,531	522,885	600,450	843,794	866,230	698,102	-19.41%	(168,128)
Debt Service Funds	852,238	892,995	839,050	1,089,875	1,148,250	965,200	-15.94%	(183,050)
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	-
Total	13,755,926	14,008,889	14,190,022	14,509,244	14,704,902	14,930,281	1.53%	225,379

LINCOLN COUNTY
2021 PROPOSED BUDGET SUMMARY
ALL FUNDS

Grand Total

Account Description	2018 Budget Amount	2019 Budget Amount	2020 Budget Amount	2021 Budget Amount
Revenues				
Tax Levy	\$ 14,190,022	\$ 14,509,244	\$ 14,704,902	\$ 14,930,281
Other Taxes	3,184,302	3,373,278	3,453,883	3,609,383
Intergovernmental Revenue	5,188,939	5,404,509	5,424,616	5,860,127
Licenses and permits	167,800	172,200	167,350	175,450
Fines, Forfeits and penalties	137,072	146,900	161,900	167,100
Public charges for services	19,328,181	20,176,254	5,530,366	6,524,196
Intergovernmental Charges for Services	6,958,301	7,245,971	7,386,549	9,675,725
Miscellaneous	420,975	464,075	647,084	859,800
Total Revenues	\$ 49,575,592	\$ 51,492,431	\$ 37,476,650	\$ 41,802,062
Fund Balance Applied	2,480,581	2,428,187	2,505,459	2,887,467
Other Financing Sources	375,520	883,889	526,045	3,238,710
Total Revenues/Fund Bal Appld/Other Src	\$ 52,431,693	\$ 54,804,507	\$ 40,508,154	\$ 47,928,239
Expenditures				
General Government	\$ 5,250,403	\$ 5,333,767	\$ 5,748,836	\$ 6,433,375
Public Safety	9,486,770	9,825,074	9,771,214	10,063,111
Public Works	12,571,586	13,360,587	13,489,732	16,714,849
Health and Human Services	19,057,981	19,961,142	5,626,553	5,932,925
Culture and recreation	876,717	849,978	852,814	887,045
Conservation and development	2,011,772	1,966,845	2,020,776	2,070,624
Capital Outlay	188,000	289,950	35,000	191,000
Capital Improvement Plan	1,300,000	778,500	835,000	399,350
Debt Service	853,950	1,104,775	1,150,250	4,197,250
Contingency Fund	458,994	450,000	451,934	400,000
Total Expenditures	\$ 52,056,173	\$ 53,920,618	\$ 39,982,109	\$ 47,289,529
Other Financing Uses	375,520	883,889	526,045	638,710
Total Expenditures/Principal Repayment	\$ 52,431,693	\$ 54,804,507	\$ 40,508,154	\$ 47,928,239

Lincoln County
General Fund Departments
2021 Proposed Budget Summary

General Fund Totals

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 8,472,345	\$ 8,940,572	\$ 8,940,572	\$ 9,182,225	2.70%
Other Taxes	2,897,344	2,898,883	1,462,920	3,049,383	5.19%
Intergovernmental Revenues	2,115,123	2,102,484	384,525	2,137,806	1.68%
Licenses and permits	146,200	129,350	75,253	133,950	3.56%
Fines, Forfeits and penalties	147,265	126,900	52,915	132,100	4.10%
Intergovernmental Charges for Services	212,209	176,994	34,260	187,719	6.06%
Public charges for services	2,132,805	1,912,899	900,162	2,132,850	11.50%
Miscellaneous	746,349	520,800	153,926	520,200	-0.12%
Total Revenues	16,869,640	16,808,882	12,004,533	17,476,233	3.97%
Fund Balance Applied	-	2,395,431	-	1,259,758	-47.41%
Other Financing Sources	1,547,072	276,045	-	388,710	40.81%
Total Revenues/Fund Bal Appld/Other Srcs	\$ 18,416,712	\$ 19,480,358	\$ 12,004,533	\$ 19,124,701	-1.83%
Expenditures					
General Government					
Legislative	\$ 103,605	\$ 118,501	\$ 59,159	\$ 113,401	-4.30%
Judicial	1,122,640	1,260,995	506,386	1,294,803	2.68%
Legal	189,542	198,401	90,251	206,459	4.06%
General Administration	1,269,174	1,347,754	654,090	1,284,369	-4.70%
Financial Administration	691,883	637,522	311,368	683,658	7.24%
General Buildings and Plant	959,847	1,261,953	580,068	1,637,950	29.79%
Property Records and Control	679,131	1,191,495	279,739	1,089,735	-8.54%
Other Government	156,025	116,500	635,589	123,000	5.58%
Public Safety	7,286,264	7,867,235	3,227,162	7,993,984	1.61%
Public Works	-	-	-	-	-
Health and Human Services	1,522,078	1,993,804	1,007,258	2,126,495	6.66%
Culture and recreation	873,773	871,762	422,552	887,045	1.75%
Conservation and development	642,704	732,279	284,911	762,802	4.17%
Capital Outlay	329,626	5,007	-	156,000	3015.64%
Capital Improvement Plan	454,248	1,175,216	132,732	115,000	-90.21%
Contingency Fund	-	451,934	-	400,000	-11.49%
Total Expenditures	16,280,540	19,230,358	8,191,265	18,874,701	-1.85%
Other Financing Uses	742,794	250,000	-	250,000	0.00%
Total Expenditures & Other Finance Uses	\$ 17,023,334	\$ 19,480,358	\$ 8,191,265	\$ 19,124,701	-1.83%

Lincoln County
General Fund Departments
2021 Proposed Budget Summary

00 Non-Departmental - Dan Leydet

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$(4,124,862)	\$(4,456,035)	\$(4,456,035)	\$(4,833,720)	8.48%
Other Taxes	2,821,778	2,833,883	1,429,384	2,974,383	4.96%
Intergovernmental Revenues	1,152,629	1,185,000	-	1,217,986	2.78%
Licenses and permits					
Public charges for services	532,328	450,000	313,927	525,000	16.67%
Miscellaneous	463,008	275,300	104,146	270,400	-1.78%
Undesignated Funds Applied**					
Total Revenues	844,881	288,148	(2,608,578)	154,049	-46.54%
Fund Balance Applied	-	350,000	-	325,000	-7.14%
Total Other Financing Sources	1,506,934	200,000	-	312,665	56.33%
Total Non-Departmental Revenue	\$ 2,351,815	\$ 838,148	\$(2,608,578)	\$ 791,714	-5.54%
Expenditures					
General Government					
General Administration	\$ 6,687	\$ 11,400	\$ 32,983	\$ 10,400	-8.77%
Financial	81,705	7,000	1,925	7,000	0.00%
Other government	156,025	116,500	635,589	123,000	5.58%
Health and Human Services	1,313	1,314	1,313	1,314	0.00%
Contingency Fund	-	451,934	-	400,000	-11.49%
Total Expenditures	245,730	588,148	671,810	541,714	-7.89%
Other Financing Uses					
Transfer out	742,794	250,000	-	250,000	0.00%
Total Expend & Other Finance Uses	\$ 988,524	\$ 838,148	\$ 671,810	\$ 791,714	-5.54%

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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
2021 Proposed Budget Summary

10 County Board - Chris Marlowe

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$1,594,373	\$2,032,479	\$2,032,479	\$2,173,010	6.91%
Intergovernmental Revenue	-	-	-	-	-
Total Revenues	\$1,594,373	\$2,032,479	\$2,032,479	\$2,173,010	6.91%
Fund Balance Applied	-	289,849	-	289,849	0.00%
Total Revenues & Fund Bal Appl	\$1,594,373	\$2,322,328	\$2,032,479	\$2,462,859	6.05%
Expenditures					
Payroll	\$ 57,694	\$ 66,500	\$ 18,975	\$ 62,000	-6.77%
General Government-Legislative	45,911	52,001	40,184	51,401	-1.15%
Health & Human Services	1,055,950	1,503,299	799,680	1,633,546	8.66%
Culture, Recreation & Education	647,454	647,528	334,325	662,912	2.38%
Conservation & development	53,000	53,000	30,500	53,000	0.00%
Total Expenditures	\$1,860,009	\$2,322,328	\$1,223,664	\$2,462,859	6.05%

Human Resources/Administration

Mission Statement

The mission of the Human Resources/Administration Department is to supervise and coordinate the administrative and management functions for the County; to assist the County Board in developing policies and coordinating the activities of the various Departments of the County; and to manage the human resource/employee relations, recruitment, benefits and health insurance programs.

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 two labor agreements.
- **Recruitment & Orientation** – To recruit and select the best possible candidates for positions in Lincoln County
- **Worker's Compensation** – Centralized workman's compensation program administration.
- **County Safety Program** – Train all employees in safety and conduct drills.

Goals for 2021

- On-board a new HR Director/Administrative Coordinator.
- Communicate efficiently and effectively with the County Board and all employees of the County

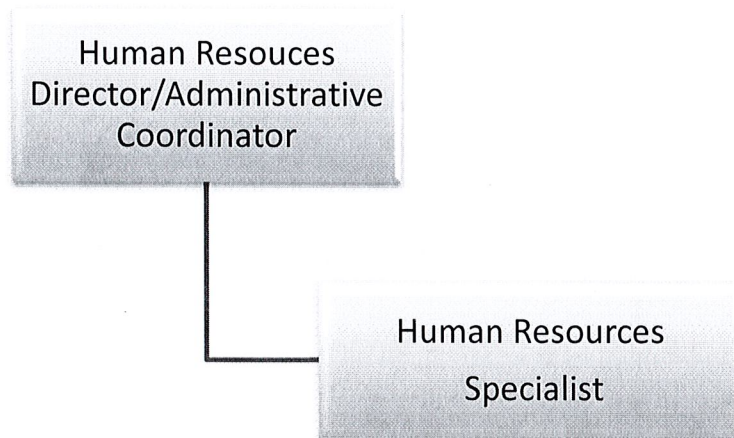
Performance Indicators

- Continuity of county HR and administrative functions.
- 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
Human Resources Director/Administrative Coordinator		1	1	1
Human Resources Specialist		1	1	1
Totals		2	2	2

Organization Chart



Lincoln County
General Fund Departments
2021 Proposed Budget Summary

20 Administration Department -Interim Nancy Bergstrom

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 276,495	\$ 285,608	\$ 285,608	\$ 222,045	-22.26%
Public Charges for Services	50	-	-	-	-
Total Revenues	\$ 276,545	\$ 285,608	\$ 285,608	\$ 222,045	-22.26%

Expenditures					
Payroll	\$ 252,793	\$ 254,208	\$ 93,807	\$ 194,795	-23.37%
General Government-Gen Admin	6,978	31,400	1,818	27,250	-13.22%
Total Expenditures	\$ 259,771	\$ 285,608	\$ 95,625	\$ 222,045	-22.26%

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 support provided by the Administration Department HR Specialist. 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>

2021 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
2021 Proposed Budget Summary

21 Corporation Counsel - Nancy Bergstrom

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 194,476	\$ 198,401	\$ 198,401	\$ 206,459	4.06%
Public Charges for Services	-	-	-	-	-
Total Revenues	\$ 194,476	\$ 198,401	\$ 198,401	\$ 206,459	4.06%
Expenditures					
Payroll	\$ 133,648	\$ 138,751	\$ 62,942	\$ 146,809	5.81%
General Government-Legal	55,894	59,650	27,309	59,650	0.00%
Total Expenditures	\$ 189,542	\$ 198,401	\$ 90,251	\$ 206,459	4.06%

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 235 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 \$14.9 million and a total County-wide budget of approximately \$47.9 million for 2021.

Goals for 2021

- 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

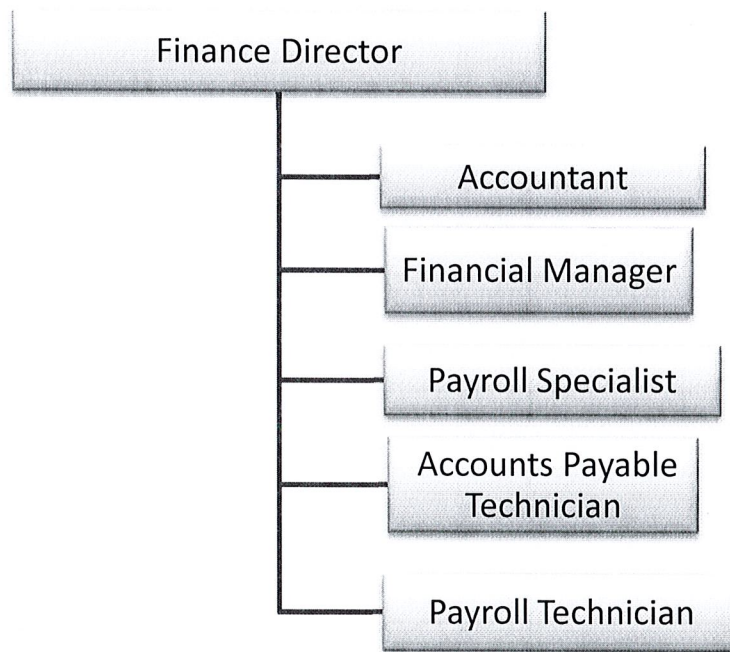
- Availability of timely and accurate accounting and financial reports.
- Process payroll on a timely basis.
- Issuance of vendor checks on a timely basis.
- Minimal number of year-end audit entries.

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
2021 Proposed Budget Summary

22 Finance - Dan Leydet

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 466,289	\$ 466,549	\$ 466,549	\$ 496,661	6.45%
Public Charges for Services	105	250	30	250	0.00%
Total Revenues	\$ 466,394	\$ 466,799	\$ 466,579	\$ 496,911	6.45%
Expenditures					
Payroll	\$ 424,127	\$ 434,849	\$ 198,954	\$ 463,711	6.64%
General Government-Financial Admin	31,650	31,950	38,908	33,200	3.91%
Total Expenditures	\$ 455,777	\$ 466,799	\$ 237,862	\$ 496,911	6.45%

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).

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.

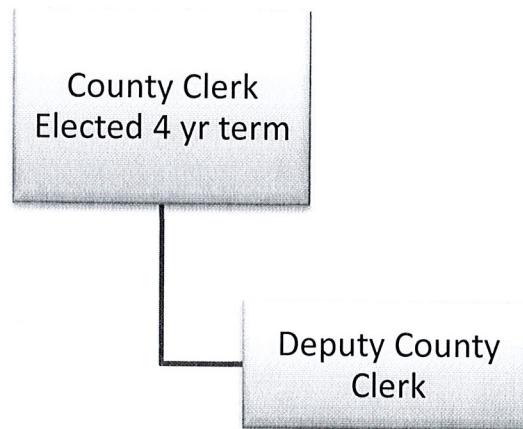
Performance Indicators

Marriage Licenses Issued	171
Insurance Claims	24
Municipal WisVote Reliers	13
Work Permits	73
Notice to Cut Timber	159
Postage Meter Usage	79,516

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
2021 Proposed Budget Summary

23 County Clerk - Chris Marlowe

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 170,471	\$ 185,351	\$ 185,351	\$ 175,077	-5.54%
Licenses and permits	8,805	7,350	2,113	7,700	4.76%
Intergovernmental charges	23,075	29,000	2,171	20,000	-31.03%
Public charges for services	8	250	1,078	-	-100.00%
Total Revenues	\$ 202,359	\$ 221,951	\$ 190,713	\$ 202,777	-8.64%
Expenditures					
Payroll	\$ 154,182	\$ 145,271	\$ 67,481	\$ 159,127	9.54%
General Government-General Admin	35,796	76,680	34,506	43,650	-43.08%
Total Expenditures	\$ 189,978	\$ 221,951	\$ 101,987	\$ 202,777	-8.64%

County Treasurer

Mission Statement

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

Services Provided

- Receipt monies from various county offices
- Daily deposits balancing to receipts
- Collect delinquent taxes
- Collect 2nd half of current years property taxes for the City of Tomahawk and Lincoln County's 16 townships
- Assist 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 internet 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

2021 Goals

The goals of the County Treasurer's Office for the year of 2021 include serving the public in an efficient and courteous manner, working cooperatively with all departments for the good of the county, and working to achieve the best interest rate on investments which affects all Lincoln County Taxpayers.

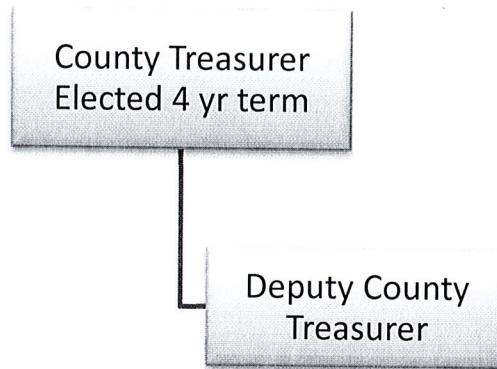
Performance Indicators

Tax year	<u>2018</u>	<u>2019</u>
General Receipts (from departments)	3,802	4,125
Tax Receipts – 40,000 to 45,000 per year		
Interest received on investments	\$ 275,098	\$ 391,070
Interest & penalty collected on delinquent taxes	\$ 294,062	\$ 361,710
Postponed taxes	\$ 6,942,895	\$ 7,328,949
Delinquent taxes end of year	\$ 1,031,866	\$ 1,407,029

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
2021 Proposed Budget Summary

24 Treasurer - Diana Petruzates

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 159,666	\$ 163,693	\$ 163,693	\$ 179,717	9.79%
Public Charges for Services	71	30	40	30	0.00%
Total Revenues	\$ 159,737	\$ 163,723	\$ 163,733	\$ 179,747	9.79%
Expenditures					
Payroll	\$ 147,580	\$ 152,723	\$ 69,263	\$ 168,722	10.48%
General Government-Financial Admin	6,821	11,000	2,318	11,025	0.23%
Total Expenditures	\$ 154,401	\$ 163,723	\$ 71,581	\$ 179,747	9.79%

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.

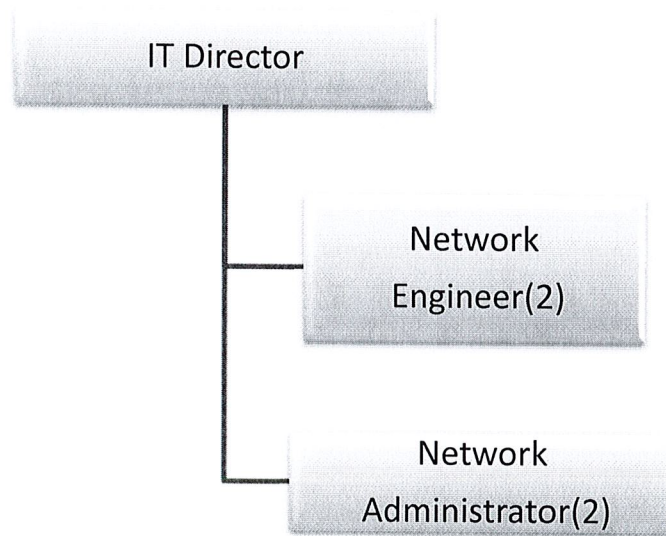
Performance Indicators

- 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
2021 Proposed Budget Summary

25 Information Technology - Interim Nancy Bergstrom

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 737,220	\$ 752,632	\$ 752,632	\$ 782,922	4.02%
Public charges for services	67,108	66,225	-	66,225	0.00%
Intergovernmental charges	36,088	-	1,887	-	-
Miscellaneous revenue	10	-	-	-	-
Total Revenues	\$ 840,426	\$ 818,857	\$ 754,519	\$ 849,147	3.70%
Fund Balance Applied	-	272,254	-	65,000	-76.13%
Total Revenues and Fund Bal Applied	\$ 840,426	\$ 1,091,111	\$ 754,519	\$ 914,147	-16.22%
Expenditures					
Payroll	\$ 474,867	\$ 491,360	\$ 223,113	\$ 521,014	6.04%
General Government-Gen Admin	337,871	337,435	200,382	328,133	-2.76%
Capital Improvement Plan	200,209	262,316	40,769	65,000	-75.22%
Total Expenditures	\$ 1,012,947	\$ 1,091,111	\$ 464,264	\$ 914,147	-16.22%

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 2021

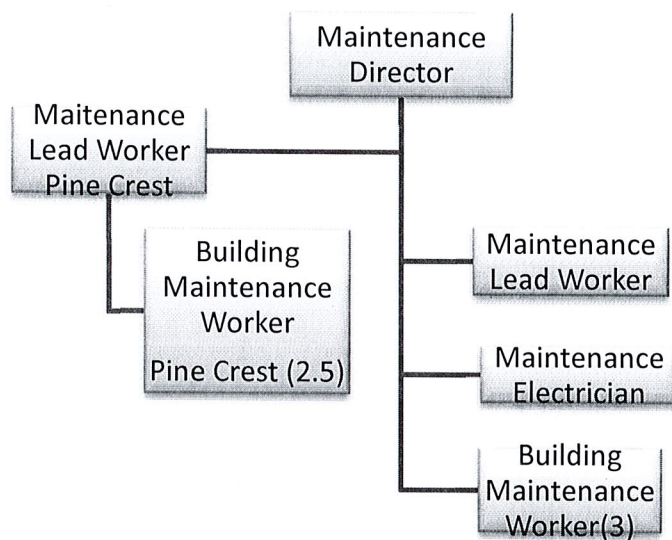
It will be the goal of the maintenance department to work safely, efficiently, and with fiscal responsibility to maintain an accessible, safe, comfortable and efficient work environment for employees and residents of Lincoln County to conduct business.

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 also important to look for effective and efficient ways to maintain the high quality of service while cutting overall costs, and working in such a manner as to leave a positive legacy for future maintenance directors and all of 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
2021 Proposed Budget Summary

26 Maintenance - Patrick Gierl

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 768,128	\$ 1,104,886	\$ 1,104,886	\$ 1,247,150	12.88%
Public charges for service	2,615	-	1,398	231,000	100.00%
Intergovernmental charges	7,446	-	267	-	-
Miscellaneous Revenues	166,079	155,000	29,059	159,800	3.10%
Total Revenues	944,268	1,259,886	1,135,610	1,637,950	30.01%
Fund Balance Applied	-	648,638	-	50,000	-92.29%
Total Revenues & Fund Bal Applied	\$ 944,268	\$ 1,908,524	\$ 1,135,610	\$ 1,687,950	-11.56%
Expenditures					
Payroll	\$ 366,318	\$ 664,736	\$ 300,154	\$ 707,000	6.36%
General Govt-Gen Buildngs/Plant	593,529	597,217	279,914	930,950	55.88%
Capital Outlay	4,446	5,007	-	-	-100.00%
Capital Improvement Plan	254,039	641,564	50,689	50,000	-92.21%
Total Expenditures	\$ 1,218,332	\$ 1,908,524	\$ 630,757	\$ 1,687,950	-11.56%

Veterans Service Office

Mission Statement

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

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

Services Provided

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

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

Loan Programs

- Primary Mortgage Loan

Education

- Federal
- State

Life Insurance

Veterans Relief

Wisconsin Veterans Home

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

Assistance to Needy Veterans and Family

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

Death Benefits

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

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

Goals for 2021

- 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 2019**. Federal VA Benefits total \$19,642,000.

COMPENSATION & PENSION	EDUCATION	INSURANCE & INDEMNITIES	MEDICAL	UNIQUE PATIENTS*
\$13,246,000	\$426,000	\$151,000	\$9,311,000	\$1,022,000

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. \$5,770 was paid for 2 claims, 19 eligibility applications were approved, 14 requests for Wisconsin Veteran Property Tax Credit were approved and 15 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, 7 veterans, wives or widows from Lincoln County reside at King and Union Grove.

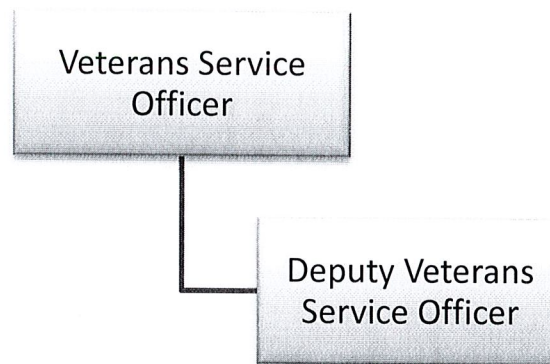
* Unique patients are patients who received treatment at a VA health care facility. Data is provided by the Allocation Resource Center (ARC).

** At the time of the creation of this report 2019 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
2021 Proposed Budget Summary

27 Veterans' Services - Richard Wolf

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 161,413	\$ 166,395	\$ 166,395	\$ 177,925	6.93%
Intergovernmental Revenues	10,000	10,000	10,000	10,000	0.00%
Miscellaneous Revenues	355	-	45	-	0.00%
Total Revenues	\$ 171,768	\$ 176,395	\$ 176,440	\$ 187,925	6.54%
Fund Balance Applied					
	-	9,051	-	-	-100.00%
Total Revenues and Fund Bal A	\$ 171,768	\$ 185,446	\$ 176,440	\$ 187,925	1.34%
Expenditures					
Payroll	\$ 158,472	\$ 163,945	\$ 74,618	\$ 175,475	7.03%
Health and Human Services	17,913	21,501	3,639	12,450	-42.10%
Total Expenditures	\$ 176,385	\$ 185,446	\$ 78,257	\$ 187,925	1.34%

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

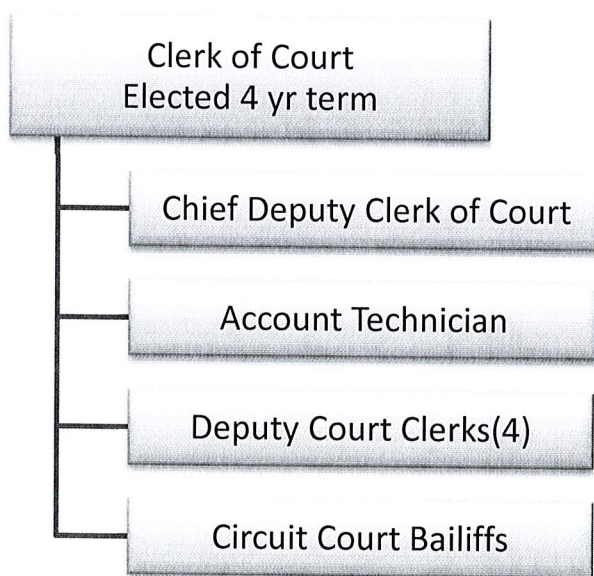
The office is responsible for the distribution of information to the general public as it relates to access, procedures and filing of court related documents. Additionally, staff are responsible for record keeping and monitoring of court cases including but not limited to:

- 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
2021 Proposed Budget Summary

30 Clerk of Courts - Marie Peterson

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 278,905	\$ 242,219	\$ 242,219	\$ 242,295	0.03%
Intergovernmental Revenues	92,938	84,987	45,513	87,987	3.53%
Fines, Forfeits and penalties	146,662	126,000	52,042	131,900	4.68%
Public charges for services	55,729	55,000	18,852	55,000	0.00%
Intergovernmental charges	3,400	2,150	1,209	2,200	2.33%
Miscellaneous	6,390	5,000	1,924	4,500	-10.00%
Total Revenues	\$ 584,024	\$ 515,356	\$ 361,759	\$ 523,882	1.65%
Fund Balance Applied					
	-	18,070	-	-	-100.00%
Total Revenues and Fund Bal Applie	\$ 584,024	\$ 533,426	\$ 361,759	\$ 523,882	-1.79%
Expenditures					
Payroll	\$ 485,717	\$ 489,801	\$ 216,439	\$ 506,227	3.35%
General Government-Judicial	(9,034)	43,625	5,542	17,655	-59.53%
Total Expenditures	\$ 476,683	\$ 533,426	\$ 221,981	\$ 523,882	-1.79%

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

- ◆ 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.
- ◆ Satisfactory service provided to the public, attorneys, and other county and state agencies.

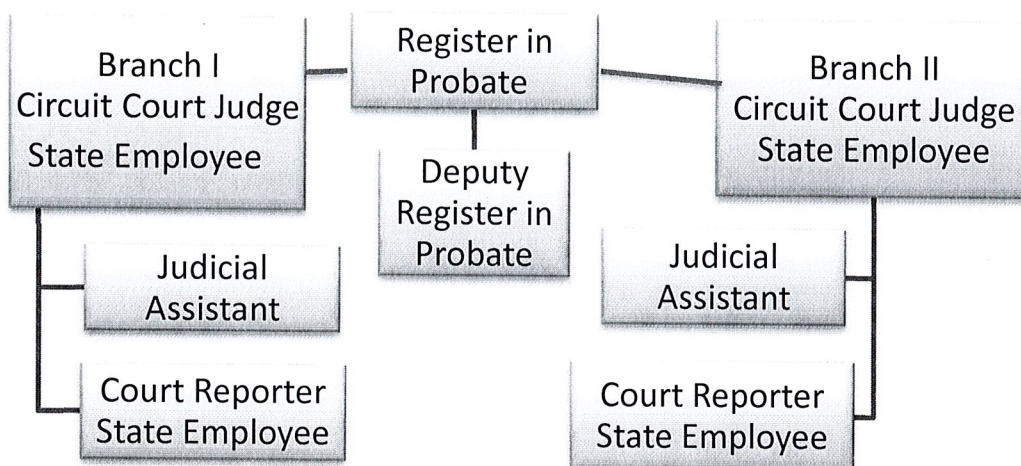
2021 Goals

- ◆ Provide efficient and safe services to the public, attorneys, and other county and state agencies while working within the confines of the Covid 19 Pandemic.
- ◆ Minimize operational expenses.
- ◆ 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 changes in policy and procedures brought about by the Covid 19 Pandemic.

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
2021 Proposed Budget Summary

31 Circuit Court - Becky Byer

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 219,581	\$ 256,576	\$ 256,576	\$ 274,985	7.17%
Intergovernmental Revenues	75,176	73,387	38,516	73,132	-0.35%
Fines, Forfeits and penalties	603	900	873	200	-77.78%
Public charges for services	14,788	11,167	3,815	10,278	-7.96%
Total Revenues	\$ 310,148	\$ 342,030	\$ 299,780	\$ 358,595	4.84%
Expenditures					
Payroll	\$ 260,309	\$ 275,380	\$ 125,197	\$ 294,595	6.98%
General Government-Judicial	58,637	66,650	10,617	64,000	-3.98%
Total Expenditures	\$ 318,946	\$ 342,030	\$ 135,814	\$ 358,595	4.84%

Lincoln County
General Fund Departments
2021 Proposed Budget Summary

32 Family Court Commissioner - Marie Peterson

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 22,600	\$ 22,600	\$ 22,600	\$ 29,560	30.80%
Intergovernmental Revenues	1,000	900	173	900	0.00%
Licenses & permits	3,440	3,250	840	3,250	0.00%
Public charges for services	3,390	2,800	670	2,800	0.00%
Total Revenues	\$ 30,430	\$ 29,550	\$ 24,283	\$ 36,510	23.55%
Fund Balance Applied					
	-	9,996	-	10,000	0.00
Total Revenues and Fund Bal Applied		\$ 39,546	\$ 24,283	\$ 46,510	17.61%
Expenditures					
General Government-Judicial	\$ 25,625	\$ 39,546	\$ 9,242	\$ 46,510	17.61%
Total Expenditures	\$ 25,625	\$ 39,546	\$ 9,242	\$ 46,510	17.61%

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.

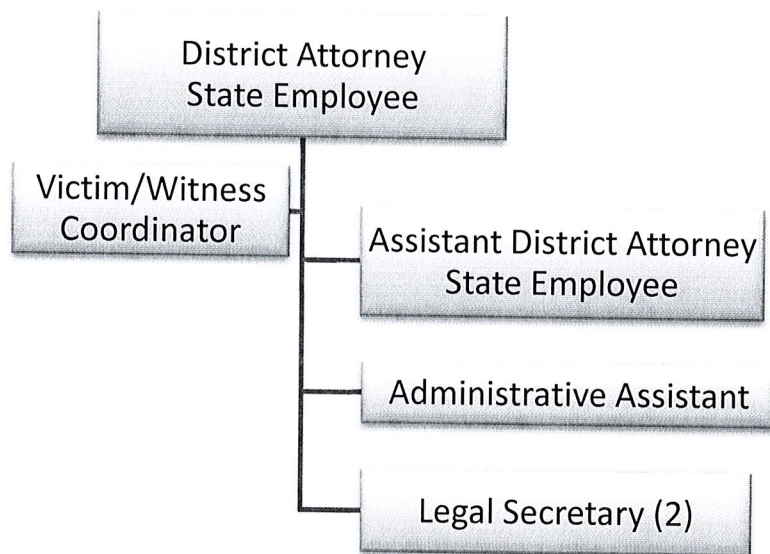
Additional Comments

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
2021 Proposed Budget Summary

33 District Attorney - Galen Bayne-Allison

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 195,149	\$ 198,483	\$ 198,483	\$ 208,936	5.27%
Public charges for services	5,592	5,000	4,841	5,000	0.00%
Total Revenues	\$ 200,741	\$ 203,483	\$ 203,324	\$ 213,936	5.14%
Expenditures					
Payroll	\$ 164,553	\$ 170,983	\$ 77,719	\$ 181,436	6.11%
General Government-Legal	13,652	32,500	6,490	32,500	0.00%
Total Expenditures	\$ 178,205	\$ 203,483	\$ 84,209	\$ 213,936	5.14%

Lincoln County
General Fund Departments
2021 Proposed Budget Summary

33 Victim/Witness - Galen Bayne-Allison

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 38,269	\$ 38,788	\$ 38,788	\$ 40,244	3.75%
Intergovernmental Revenues	33,799	37,788	-	40,244	6.50%
Total Revenues	\$ 72,068	\$ 76,576	\$ 38,788	\$ 80,488	5.11%
Expenditures					
Payroll	\$ 69,372	\$ 72,001	\$ 32,606	\$ 75,913	5.43%
General Government-Legal	1,907	4,575	699	4,575	0.00%
Total Expenditures	\$ 71,279	\$ 76,576	\$ 33,305	\$ 80,488	5.11%

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.

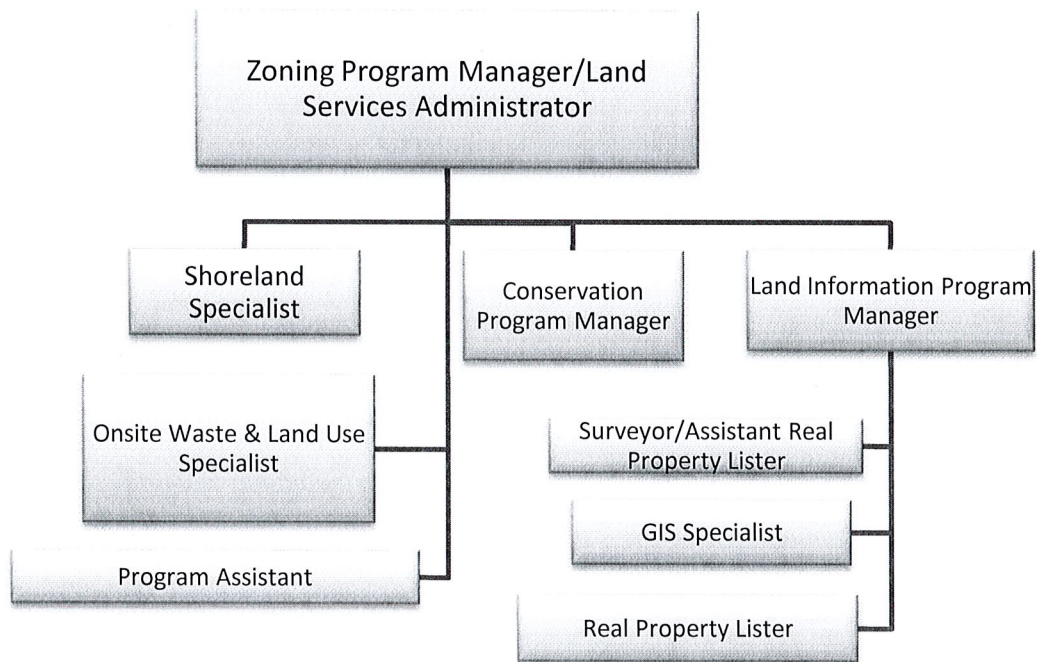
Land Services strives to achieve the mission and goals through 6 primary program responsibilities.

- **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
Conservation Program Manager		1	1	1
Program Assistant		1	1	1
GIS Specialist		1	1	1
Real Property Lister		1	1	1
Surveyor/Assistant Real Property Lister		1	1	1
Land Info Program Manager		1	1	1
Zoning Program Manager/Land Services Administrator		1	1	1
Onsite Waste/Land Use Specialist		1	1	1
Shoreland Specialist		1	1	1
Totals		9	9	9

Organization Chart



LINCOLN COUNTY
GENERAL FUND DEPARTMENTS
2021 PROPOSED BUDGET SUMMARY

41 Land Services - Vacant

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	761,029	776,960	776,960	710,594	-8.54%
Intergovernmental Revenues	256,505	338,233	228,712	326,000	-3.62%
Licenses and permits	133,955	118,750	72,300	123,000	3.58%
Public charges for services	51,442	46,700	28,040	46,700	0.00%
Intergovernmental Charges	14,775	1,200	726	1,200	0.00%
Miscellaneous Revenues	-	-	-	-	-
Total Revenues	1,217,706	1,281,843	1,106,738	1,207,494	-5.80%
Fund Balance Applied	-	381,907	-	336,653	-12%
Total Revenues and Fund Bal Applied	\$ 1,217,706	\$ 1,663,750	\$ 1,106,738	\$ 1,544,147	-7.19%
Expenditures					
Payroll-Property Records & Control	386,049	439,041	121,122	322,215	-26.61%
Payroll Conservation & Development	482,784	491,560	211,954	539,102	9.67%
General Government	68,361	515,430	50,476	512,130	-0.64%
Conservation & Development	106,920	187,719	42,457	170,700	-9.07%
Capital Outlay	-	-	-	-	-
Capital Improvement Plan	-	30,000	-	-	-
Total Expenditures	\$ 1,044,114	\$ 1,663,750	\$ 426,009	\$ 1,544,147	-7.19%

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 2021

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

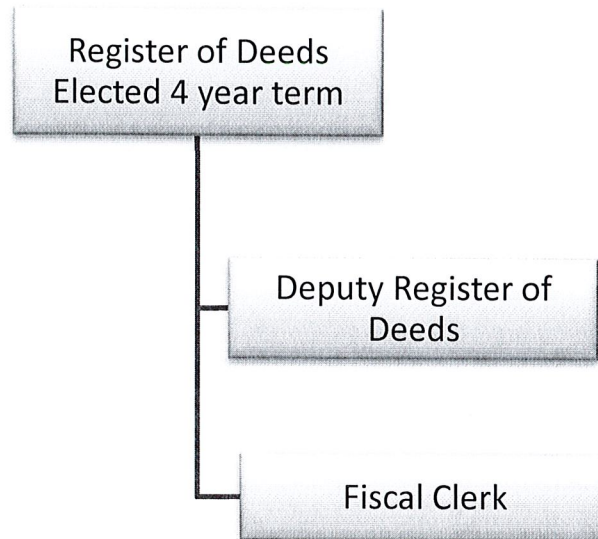
Performance Indicators

- 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
2021 Proposed Budget Summary

43 Register of Deeds - Sarah Koss

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 18,491	\$ 12,755	\$ 12,755	\$ 12,380	-2.94%
Other Taxes	75,566	65,000	33,536	75,000	15.38%
Public charges for services	169,099	158,020	79,599	168,010	6.32%
Total Revenues	\$ 263,156	\$ 235,775	\$ 125,890	\$ 255,390	8.32%
Funds Applied					
	-	1,249	-	-	-100.00%
Total Revenues & Funds Applied	\$ 263,156	\$ 237,024	\$ 125,890	\$ 255,390	7.75%
Expenditures					
Payroll	\$ 204,000	\$ 210,225	\$ 96,000	\$ 229,840	9.33%
General Government-Property Rec/Con	20,721	26,799	12,141	25,550	-4.66%
Total Expenditures	\$ 224,721	\$ 237,024	\$ 108,141	\$ 255,390	7.75%

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.

2021 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

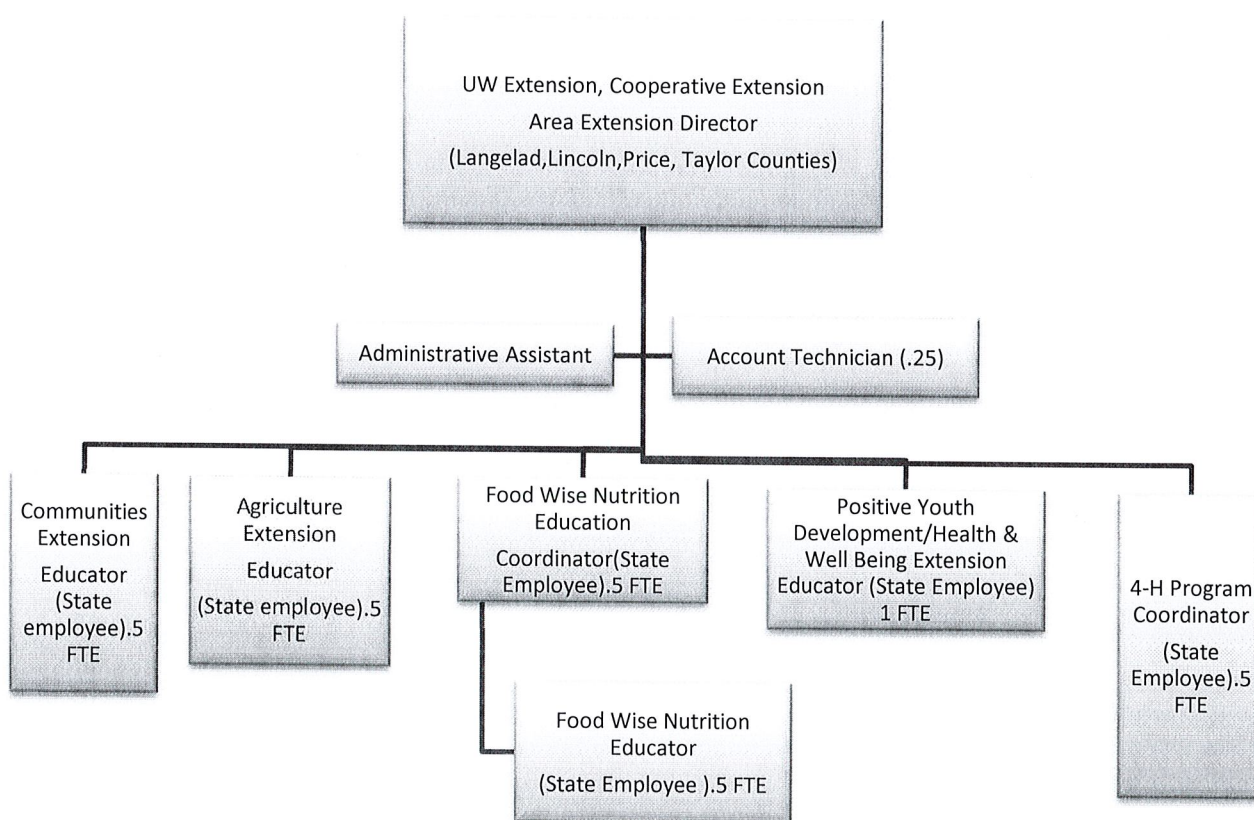
- Evidence that program participants have learned by attending Extension programs.
- Evidence that program participants intend to use what they learned in Extension programs to improve their organizations and their lives.
- Evidence that program participants have used what they learned in Extension programs 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
2021 Proposed Budget Summary

44 U.W. Extension - Art Lersch

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 166,187	\$ 165,843	\$ 165,843	\$ 166,692	0.51%
Intergovernmental Revenues	2,073	3,085	-	3,085	0.00%
Public Charges for Services	17,934	15,000	7,978	14,400	-4.00%
Intergovernmental Charges	2,320	2,525	-	2,200	-12.87%
Miscellaneous revenue	44,958	10,500	9,348	10,500	0.00%
Total Revenues	233,472	196,953	183,169	196,877	-0.04%
Fund Balance Applied	-	27,281	-	27,256	-0.09%
Total Revenues and Fund Bal Applied	\$ 233,472	\$ 224,234	\$ 183,169	\$ 224,133	-0.05%
Expenditures					
Payroll	\$ 55,972	\$ 56,208	\$ 17,739	\$ 59,333	5.56%
Culture, Recreation, & Education-Educ	170,347	168,026	70,488	164,800	-1.92%
Total Expenditures	\$ 226,319	\$ 224,234	\$ 88,227	\$ 224,133	-0.05%

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.

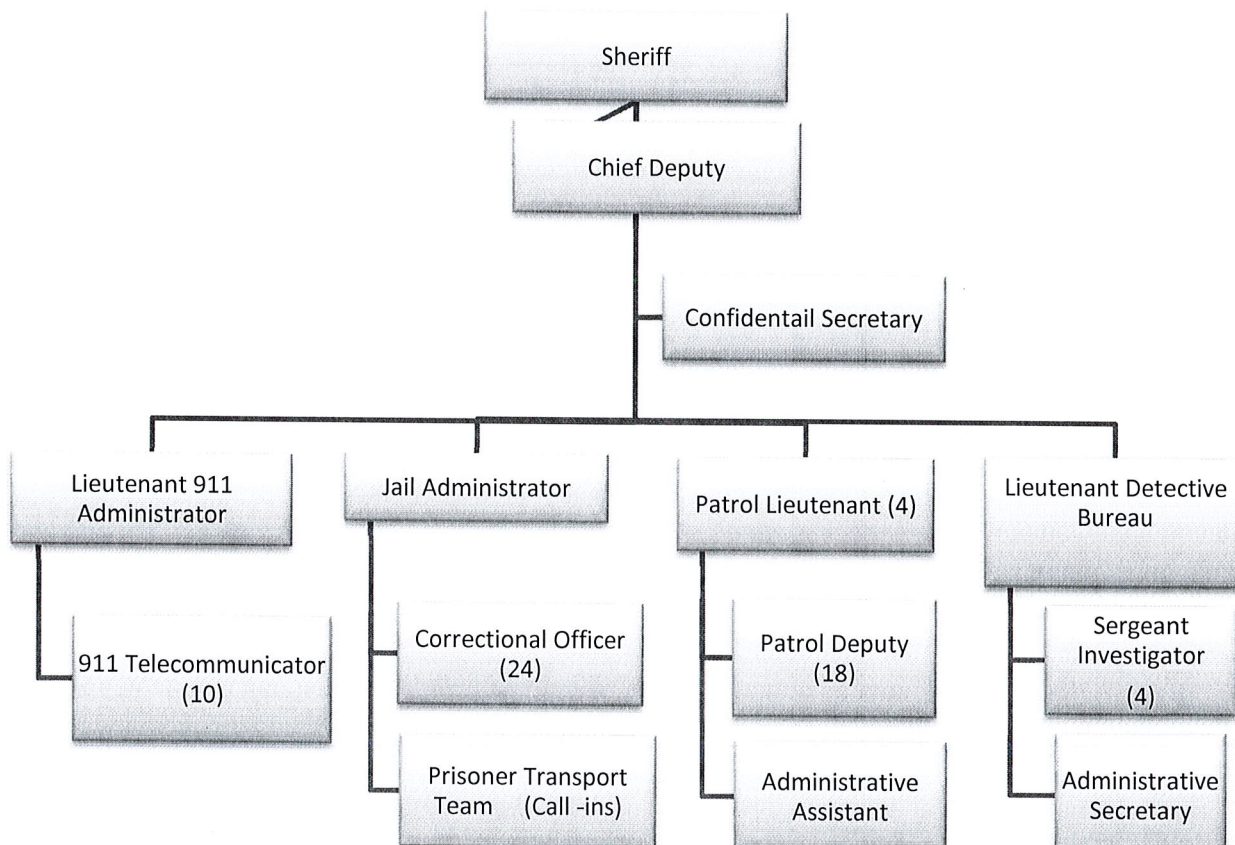
PROFESSIONALISM. We value the public's perception of our agency. We will project a professional image through pride in our profession, our appearance, our demeanor, our work proficiency and in each other. We are dedicated to our mission, the people of Lincoln County and our agency.

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
2021 Proposed Budget Summary

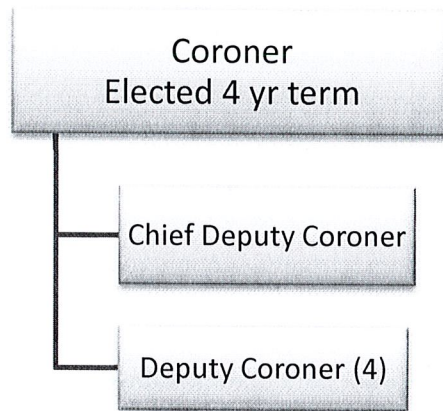
50 Sheriff - Ken Schneider

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 6,264,975	\$ 6,226,307	\$ 6,226,307	\$ 6,566,718	5.47%
Intergovernmental Revenues	95,216	58,280	(35,686)	58,280	0.00%
Fines, Forfeits and Penalties	-	-	-	-	-
Public charges for services	1,187,887	1,080,457	427,541	985,757	-8.76%
Intergovernmental Charges for Services	125,105	142,119	28,000	162,119	14.07%
Miscellaneous	65,549	75,000	9,449	75,000	0.00%
Total Revenues	7,738,732	7,582,163	6,655,611	7,847,874	3.50%
Fund Balance Applied	-	387,136	-	156,000	-59.70%
Other Financing Sources	40,138	76,045	-	76,045	0.00%
Total Revenues, Fund Bal and Transfer	\$ 7,778,870	\$ 8,045,344	\$ 6,655,611	\$ 8,079,919	0.43%
Expenditures					
Payroll	\$ 5,637,584	\$ 5,678,485	\$ 2,519,458	\$ 6,036,344	6.30%
Public Safety-Law Enforcement	1,599,823	2,125,523	682,951	1,887,575	-11.19%
Capital Outlay	325,180	-	-	156,000	0.00%
Capital Improvement Plan	-	241,336	41,274	-	-
Total Expenditures	\$ 7,562,587	\$ 8,045,344	\$ 3,243,683	\$ 8,079,919	0.43%

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
2021 Proposed Budget Summary

51 Coroner - Paul Proulx

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 44,986	\$ 48,934	\$ 48,934	\$ 54,392	11.15%
Public Charges for Service	18,675	17,000	10,800	17,000	0.00%
Total Revenues	\$ 63,661	\$ 65,934	\$ 59,734	\$ 71,392	8.28%
Expenditures					
Payroll	\$ 34,648	\$ 34,684	\$ 14,089	\$ 40,142	15.74%
General Government-Judicial	17,254	31,250	7,746	31,250	0.00%
Total Expenditures	\$ 51,902	\$ 65,934	\$ 21,835	\$ 71,392	8.28%

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.

Vision

A prepared and resilient county.

Services Provided

- Emergency pre-planning
- Exercises
- Training
- Community outreach
- Multi-agency coordination
- Disaster support
- Information sharing
- Grants/ Disaster funding

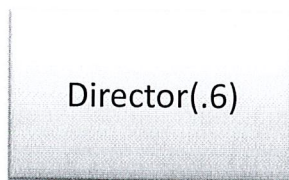
2021 Goals

- 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
2021 Proposed Budget Summary

52 Emergency Management - September Murphy

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 29,100	\$ 21,630	\$ 21,630	\$ 18,665	-13.71%
Intergovernmental revenue	23,336	41,597	-	51,400	23.57%
Public Charges for Serv	-	-	-	-	-
Total Revenues	\$ 52,436	\$ 63,227	\$ 21,630	\$ 70,065	10.81%
Fund Balance Applied					
	-	-	-	-	-
Total Revenues & Funds Appl	\$ 52,436	\$ 63,227	\$ 21,630	\$ 70,065	10.81%
Expenditures					
Payroll	\$ 37,944	\$ 40,127	\$ 22,832	\$ 41,465	3.33%
Public Safety-Other	10,913	23,100	1,921	28,600	23.81%
Total Expenditures	\$ 48,857	\$ 63,227	\$ 24,753	\$ 70,065	10.81%

Lincoln County
General Fund Departments
2021 Proposed Budget Summary

60 Child Support - Renee Krueger

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 29,404	\$ 29,518	\$ 29,518	\$ 29,518	0.00%
Intergovernmental Revenues	372,451	269,227	97,297	268,792	-0.16%
Public Charges	5,984	5,000	1,553	5,400	8.00%
Total Revenues	407,839	303,745	128,368	303,710	-0.01%
Expenditures					
Payroll	\$ 231,531	\$ 239,720	\$ 102,084	\$ 240,685	0.40%
Health and Human Services	56,899	64,025	25,924	63,025	-1.56%
Total Expenditures	\$ 288,430	\$ 303,745	\$ 128,008	\$ 303,710	-0.01%

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Lincoln County
Special Revenue Funds
2021 Proposed Budget Summary

0020 County Roads Fund - John Hanz

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 2,112,076	\$ 2,186,753	\$ 2,186,753	\$ 2,186,753	0.00%
Other Taxes	546,206	555,000	237,680	560,000	0.90%
Intergovernmental Revenues	1,331,143	1,382,578	315,645	1,410,578	2.03%
Total Revenues	\$ 3,989,425	\$ 4,124,331	\$ 2,740,078	\$ 4,157,331	0.80%
Other Financing Sources	484,294	846,870	-	250,000	-70.48%
Fund Balance applied	-	400,000	-	1,129,251	182.31%
Total Revenues and Fund Bal Applied	\$ 4,473,719	\$ 5,371,201	\$ 2,740,078	\$ 5,536,582	3.08%
Expenditures					
Public Works	\$ 4,442,730	\$ 5,371,201	\$ 1,212,358	\$ 5,536,582	3.08%
Total Expenditures	\$ 4,442,730	\$ 5,371,201	\$ 1,212,358	\$ 5,536,582	3.08%

Lincoln County
Special Revenue Funds
2021 Proposed Budget Summary

0021 Jail Assessment Fund - Ken Schneider

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Fines, Forfeits & penalties	\$ 29,043	\$ 35,000	\$ 10,751	\$ 35,000	0.00%
Total Revenues	29,043	35,000	10,751	35,000	0.00%
Expenditures					
Outlay	21,632	35,000	-	35,000	0.00%
Total Expenditures	21,632	35,000	-	35,000	0.00%

Emergency Medical Service

Lincoln County provides paramedic level ambulance service to all residence and visitors of Lincoln County. Lincoln County strives to provide emergency medical services 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

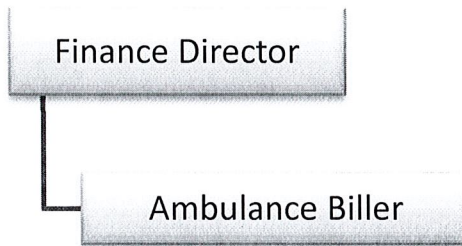
	<u>Merrill</u>		<u>Tomahawk</u>	
	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>
Calls	1,266	1,260	605	513
Charges	\$1,295,030	\$1,333,833	\$578,844	\$545,303
Receipts	\$ 623,324	\$ 647,456	\$270,115	\$277,326

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
2021 Proposed Budget Summary

0022 Emergency Medical Service - Dan Leydet

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 1,000,323	\$ 1,023,779	\$ 1,023,779	\$ 1,317,477	28.69%
Intergovernmental	66,404	65,000	-	65,000	0.00%
Public charges for services	1,033,474	961,000	426,627	971,000	1.04%
Total Revenues	2,100,201	2,049,779	1,450,406	2,353,477	14.82%
Transfer from General Fund	258,500	-	-	-	0.00%
Total Revenues & Fund Balance Appl	\$ 2,358,701	\$ 2,049,779	\$ 1,450,406	\$ 2,353,477	14.82%
Expenditures					
Payroll	\$ 60,116	\$ 63,816	\$ 29,036	\$ 64,416	0.94%
Public Safety	1,929,725	1,985,963	785,720	2,004,711	0.94%
Capital Improvement Plan	264,788	-	-	284,350	0.00%
Total Expenditures	\$ 2,254,629	\$ 2,049,779	\$ 814,756	\$ 2,353,477	14.82%

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

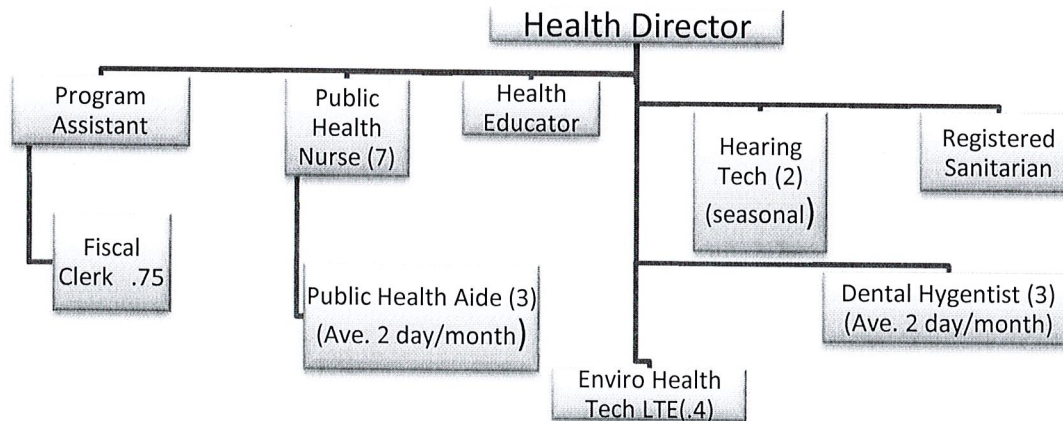
Performance Indicators

- 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
2021 Proposed Budget Summary

0023 Health - Shelley Hersil

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 550,016	\$ 539,318	\$ 539,318	\$ 580,524	7.64%
Intergovernmental	104,615	94,236	50,934	114,284	21.27%
Public Charges for Services	159,769	175,500	91,418	171,191	-2.46%
Intergovernmental charges for service:	209,838	198,400	99,062	198,650	0.13%
Miscellaneous revenue	9,320	3,450	1,350	4,050	17.39%
Total Revenues	1,033,558	1,010,904	782,082	1,068,699	5.72%
Fund Balance Applied	-	-	-	-	0.00%
Total Revenues & Fund Balance Appl	\$ 1,033,558	\$ 1,010,904	\$ 782,082	\$ 1,068,699	5.72%
Expenditures					
Payroll	\$ 940,448	\$ 944,229	\$ 391,429	\$ 995,746	5.46%
Health and Human Services	113,755	66,675	26,572	72,953	9.42%
Capital Outlay	23,050	-	-	-	-
Total Expenditures	1,077,253	1,010,904	418,001	1,068,699	5.72%
Other Financing Uses					
Transfer to General Fund	-	-	-	-	-
Total Expenditures&Other Fin Uses	\$ 1,077,253	\$ 1,010,904	\$ 418,001	\$ 1,068,699	5.72%

Social Services

Mission Statement

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

Services

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

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

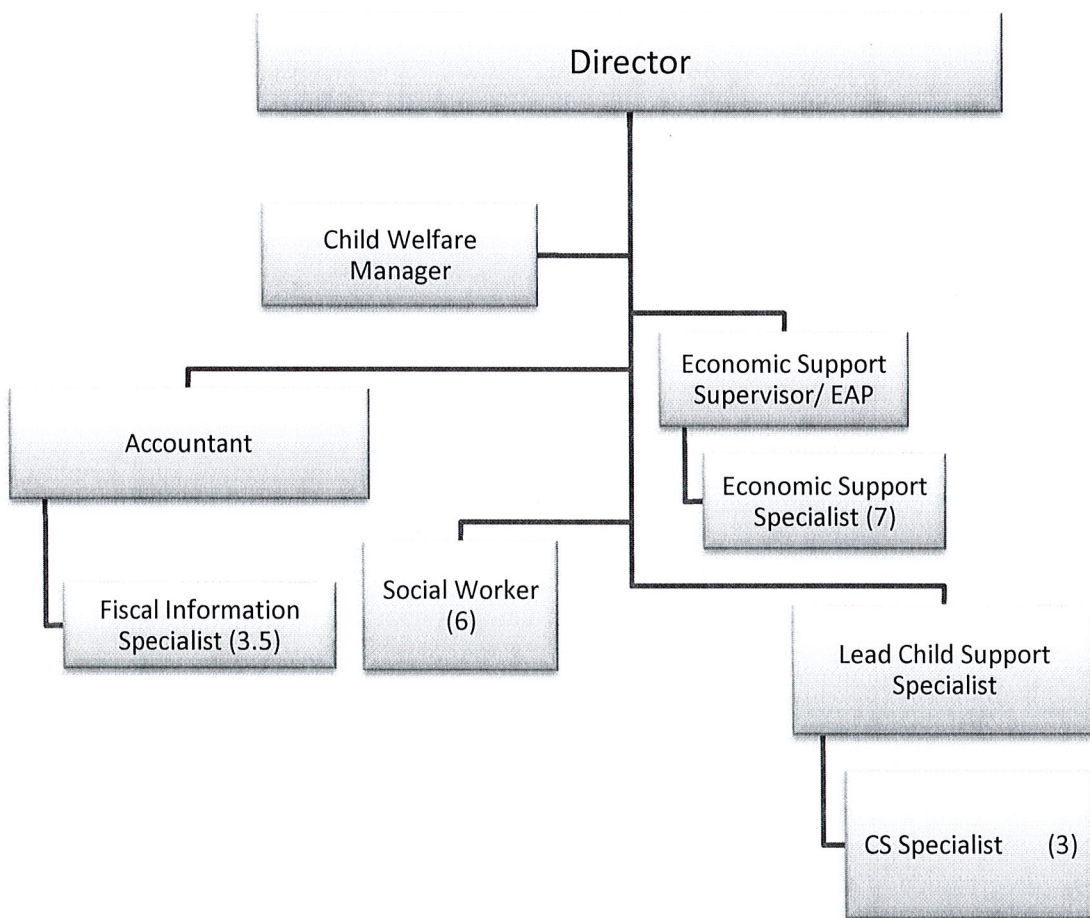
Performance Indicators

- 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.

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
2021 Proposed Budget Summary

0024 Social Services - Renee Krueger

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 843,794	\$ 866,230	\$ 866,230	\$ 698,102	-19.41%
Intergovernmental Revenue	1,964,717	1,726,166	1,272,380	1,998,129	15.76%
Public Charges for Service	-	-	2,310	-	-
Intergovernmental Charges	3,130	3,500	1,094	3,500	0.00%
Miscellaneous revenue	1,081	-	449	-	-
Total Revenues	2,812,722	2,595,896	2,142,463	2,699,731	4.00%
Expenditures					
Payroll	\$ 1,372,941	\$ 1,590,835	\$ 620,695	\$ 1,799,514	13.12%
Health and Human Services	1,161,857	1,005,061	550,430	900,217	-10.43%
Total Expenditures	\$ 2,534,798	\$ 2,595,896	\$ 1,171,125	\$ 2,699,731	4.00%
Other Financing Uses					
Transfer to General Fund	7,527	-	-	-	-
Total Expenditures & Other Fin Uses	\$ 2,542,325	\$ 2,595,896	\$ 1,171,125	\$ 2,699,731	4.00%

Lincoln County
Debt Service Funds
2021 Proposed Budget Summary

0030 Debt Service - Dan Leydet

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Tax Levy	\$ 1,089,875	\$ 1,148,250	\$ 1,148,250	\$ 965,200	-15.94%
Intergovernmental revenue	4,812	2,000	1,694	-	-100.00%
Publid charges for services	-	-	-	632,050	0.00%
Total Revenues	1,094,687	1,150,250	1,149,944	1,597,250	38.86%
Other Financing Sources					
	-	-	-	2,600,000	-
Total Rev/Transfers/Fund Bal App	\$ 1,094,687	\$ 1,150,250	\$ 1,149,944	\$ 4,197,250	264.90%
Expenditures					
Debt service	\$ 1,104,775	\$ 1,150,250	\$ 1,209,975	\$ 4,197,250	264.90%
Total Expenditures	\$ 1,104,775	\$ 1,150,250	\$ 1,209,975	\$ 4,197,250	264.90%

LINCOLN COUNTY
DEBT SCHEDULE
FOR THE YEAR 2021

ISSUE	BALANCE 1/1/21	PAYMENTS	ADDITIONS	DEFEASED	BALANCE 12/31/21	2022	2023	2024	2025	2026 2030	2031 2035	2036	TOTAL
FUNDED THROUGH REIMBURSEMENTS													
G.O. REFUNDING BONDS 12/1/16													
30015658.531081 P	7,670,000.00	820,000.00			6,850,000.00	860,000.00	895,000.00	935,000.00	975,000.00	1,015,000.00	2,170,000.00		6,850,000.00
30015658.531080 I	647,900.00	145,200.00			502,700.00	128,400.00	110,850.00	92,550.00	73,450.00	53,550.00	43,900.00		502,700.00
TOTAL REIMBURSEMENT PRINC	7,670,000.00	820,000.00	0.00	0.00	6,850,000.00	860,000.00	895,000.00	935,000.00	975,000.00	1,015,000.00	2,170,000.00	0.00	6,850,000.00
TOTAL REIMBURSEMENT INT	647,900.00	145,200.00	0.00	0.00	502,700.00	128,400.00	110,850.00	92,550.00	73,450.00	53,550.00	43,900.00	0.00	502,700.00
TOTAL REIMBURSEMENT	8,317,900.00	965,200.00	0.00	0.00	7,352,700.00	988,400.00	1,005,850.00	1,027,550.00	1,048,450.00	1,068,550.00	2,213,900.00	0.00	7,352,700.00
FUNDED THROUGH PINECREST													
NOTE ANTICIPATION NOTE 2/14/17													
61000000.223000 P	2,600,000.00	2,600,000.00			0.00								0.00
61000000.224000 I	65,000.00	65,000.00			0.00								0.00
GO REFUNDING BONDS 2/14/17													
61000000.223000 P	6,230,000.00	370,000.00			5,860,000.00	315,000.00	325,000.00	335,000.00	345,000.00	1,875,000.00	2,185,000.00	480,000.00	5,860,000.00
61000000.224000 I	1,833,737.00	197,050.00			1,636,687.00	185,950.00	176,500.00	166,750.00	156,700.00	622,250.00	311,737.00	16,800.00	1,636,687.00
PINE CREST PRINCIPAL	8,830,000.00	2,970,000.00	0.00	0.00	5,860,000.00	315,000.00	325,000.00	335,000.00	345,000.00	1,875,000.00	2,185,000.00	480,000.00	5,860,000.00
PINE CREST INTEREST	1,898,737.00	262,050.00	0.00	0.00	1,636,687.00	185,950.00	176,500.00	166,750.00	156,700.00	622,250.00	311,737.00	16,800.00	1,636,687.00
TOTAL COUNTY PRINCIPAL	16,500,000.00	3,790,000.00	0.00	0.00	12,710,000.00	1,175,000.00	1,220,000.00	1,270,000.00	1,320,000.00	2,890,000.00	4,355,000.00	480,000.00	12,710,000.00
TOTAL COUNTY INTEREST	2,546,637.00	407,250.00	0.00	0.00	2,139,387.00	314,350.00	287,350.00	259,300.00	230,150.00	675,800.00	355,637.00	16,800.00	2,139,387.00

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, 2020, this is computed as follows:

Equalized valuation (2020) as certified by Wisconsin Department of Revenue	\$ 2,664,614,000
Legal Debt Percentage Allowed	5%
Legal Debt Limit	\$ 133,230,700
General Obligation Debt Outstanding	16,500,000
Unused Margin of Indebtedness	\$ 116,730,700
Percent of Legal Debt Incurred	12.4%
Percent of Legal Debt Available	87.6%
2021 Debt Levy	\$ 965,200
2021 Debt Levy Rate	\$ 0.000372934
2021 Debt Levy Mill Rate	\$ 0.372934

Lincoln County
Trust Fund
2021 Proposed Budget Summary

0050 Dog License Fund - Dan Leydet

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Licenses and Permits	\$ 38,595	\$ 35,000	\$ 16,784	\$ 38,000	8.57%
Total Revenues	\$ 38,595	\$ 35,000	\$ 16,784	\$ 38,000	8.57%
Expenditures					
Health and Human Services	\$ 38,595	\$ 35,000	\$ 150	\$ 38,000	8.57%
Total Expenditures	\$ 38,595	\$ 35,000	\$ 150	\$ 38,000	8.57%

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 2021

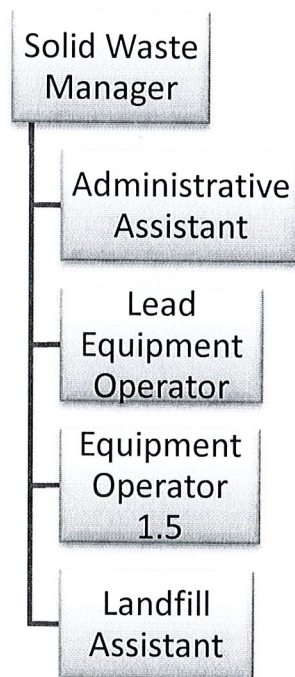
- Continue to provide services at an economical price to our residents
- Operate efficiently to ensure maximum utilization of air space within the landfill

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*	0.5	1	1.5	2
Landfill Assistant	0.4		0.4	1
Totals	0.9	4	4.9	6

*Shared with the Forestry Department to make a full time position.

Organization Chart



Lincoln County
Proprietary Funds
2021 Proposed Budget Summary

0060 Solid Waste - Dan Miller

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Public charges for services	1,603,129	1,478,734	888,820	1,500,000	1.44%
Intergovernmental chrgs for services	132,741	111,000	60,943	120,000	8.11%
Miscellaneous	320,595	122,484	227,323	333,000	171.87%
Total Revenues	2,056,465	1,712,218	1,177,086	1,953,000	14.06%
Fund Balance Applied	-	366,706	-	242,861	-33.77%
Total Rev/Transfers/Fund Bal App	\$ 2,056,465	\$ 2,078,924	\$ 1,177,086	\$ 2,195,861	5.62%
Expenditures					
Payroll	\$ 424,383	\$ 374,899	\$ 175,920	\$ 419,911	12.01%
Public Works	1,550,420	1,504,025	503,505	1,575,950	4.78%
Total Expenditures	1,974,803	1,878,924	679,425	1,995,861	6.22%
Other Financing Uses	200,000	200,000	-	200,000	0.00%
Total Expenditures & Other Fin Uses	\$ 2,174,803	\$ 2,078,924	\$ 679,425	\$ 2,195,861	5.62%

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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

- Establishment and administration of timber sales on county managed lands.
- Issue permits for firewood and bough harvesting.
- Work with local recreational groups to establish and maintain a variety of recreational opportunities.
- Maintain parks for day use and campgrounds for 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.

2021 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 new 5-Year Recreation Plan 2021-2026.
- Implement the 2021-2035 Lincoln County Forest 15-Year Comprehensive Land Use Plan
- Continue to prioritize wildlife openings for renovation from established GIS layer.
- Continue to replace culverts, conduct roadside brushing, ditching, and graveling improvement as necessary on gas tax roads using established GIS inventory.
- Continue garlic mustard and other invasive plant control on the County Forest.
- Continue hunter access/ lake landing improvements with awarded grant dollars.
- Continue to sell tax delinquent and other county property as needed.
- Continue improvements to recreational trails and parks.
- Complete initial stages of Pine Plantation Reestablishment with awarded grant dollars.
- Complete rehabilitation of Summer ATV/Snowmobile trail with awarded grant dollars.

Performance Indicators

- Established 2,069 acres of timber towards our allowable cut on the county forest in 2020.
- Performed renovations to equestrian/ski and bike trails using awarded grant dollars and donations.
- Secured grant funding to begin the process of reestablishing several small jack pine plantations suffering major mortality due to insect infestation.

- Assisted with new signage and trail development on the Underdown Single Track Bike Trail connecting to the Merrill City Forest using RTA grant dollars.
- Completed bridge replacement project on our funded snowmobile trail system using grant dollars.
- Received additional maintenance funding for 12.0 miles snowmobile trail.
- Received additional maintenance funding for 7.6 miles winter ATV trail.
- Performed invasive species plant control.
- Sold 1 parcel to a private individual.
- Completed hunter access road improvements with grant funding.
- Hauled gravel to build up/repair county forest roads receiving County Forest Road Aid Funding.
- Completed SFI and FSC forest certification requirements on the Lincoln County Forest.
- Implement the Lincoln County 5-Year Outdoor Recreation Plan 2017-2021.
- Implement the Lincoln County Forest 2006-2020 15-Year Comprehensive Land Use Plan.
- Completed 2021-2035 Lincoln County Forest 15-Year Comprehensive Land Use Plan.
- Passed Wisconsin Department of Safety and Professional Services inspection of Forestry Shop.

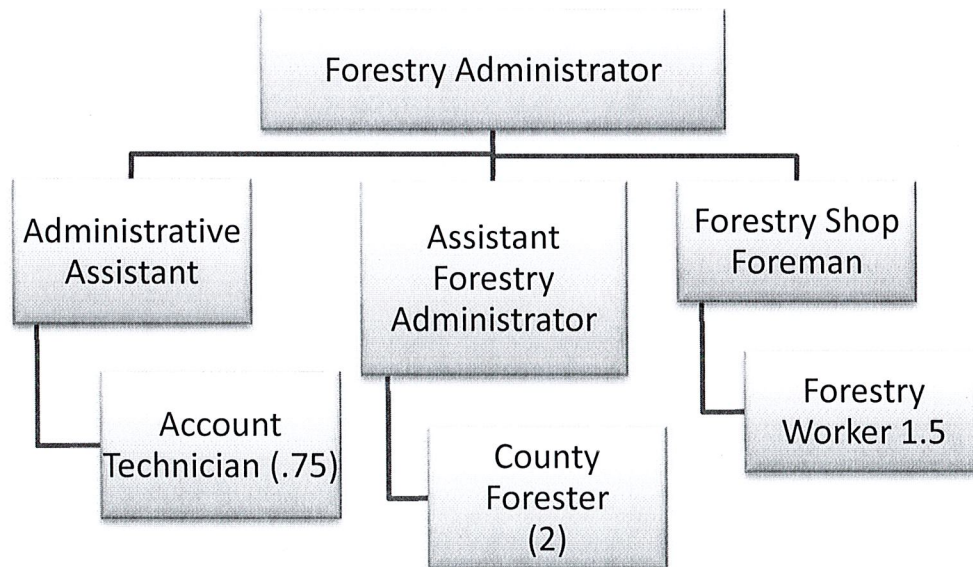
Employment

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**	0.5	1	1.5	2
Totals	1.25	7	8.25	9

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

**Shared with Solid Waste to make a full time position.

Organization Chart



Lincoln County
Proprietary Funds
2021 Proposed Budget Summary

0062 Forestry - Dean Bowe

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Intergovernmental Revenue	300,956	124,130	133,607	126,330	1.77%
Public charges for services	1,845,497	993,783	581,001	1,114,605	12.16%
Miscellaneous	4,481	-	45	-	-
Total Revenues	2,150,934	1,117,913	714,653	1,240,935	11.00%
Fund Balance Applied	-	310,243	-	255,597	-17.61%
Total Rev, Fund Bal Applied and Transfer	\$2,150,934	\$1,428,156	\$ 714,653	\$1,496,532	4.79%
Expenditures					
Payroll	\$ 725,342	\$ 654,130	\$ 328,134	\$ 658,240	0.63%
Conservation and development	355,429	697,981	151,981	649,582	-6.93%
Total Expenditures	1,080,771	1,352,111	480,115	1,307,822	-3.28%
Other Financing Uses					
Transfer to Gen Fund	40,138	76,045	-	188,710	148.16%
Aids to Towns (10%)	1,206,934	-	3,384	-	-
Total Expenditures and Other Fin Uses	\$2,327,843	\$1,428,156	\$ 483,499	\$1,496,532	4.79%

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

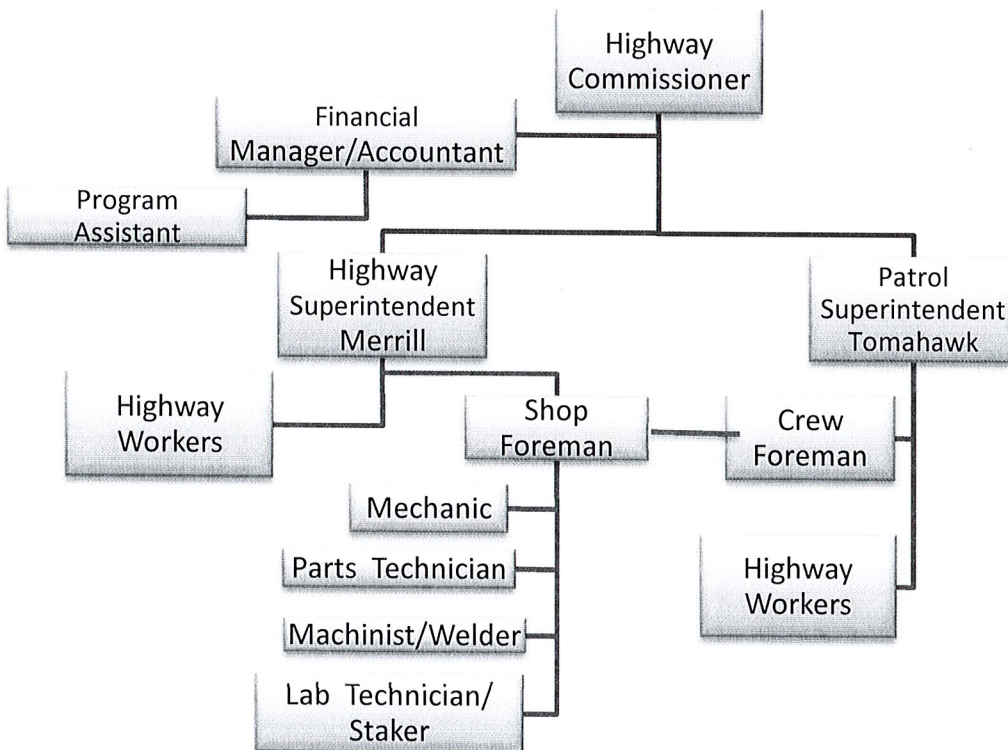
- The most productive, safe, and cost-effective use of all Highway Department employees is attained.
- The 270 miles of county trunk highway are maintained and constructed for safe, convenient, and efficient movement of vehicles.
- To provide good quality, cost-effective roadway maintenance and construction 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
2021 Proposed Budget Summary

0070 Highway - John Hanz

Account Description	2019 Actual Amount	2020 Modified Budget	2020 6 month Actual	2021 Original Budget	2020/2021 % of Change
Revenues					
Intergov't Revenues	-	8,000	-	8,000	0.00%
Licenses & Permits	3,350	3,000	2,500	3,500	16.67%
Public Charges for Services	1,519	8,450	35,561	2,500	-70.41%
Intergov't Charges for Services	7,604,651	6,896,655	2,648,803	9,165,856	32.90%
Miscellaneous	137,639	350	38,982	2,550	628.57%
Total Revenues	7,747,159	6,916,455	2,725,846	9,182,406	32.76%
Expenditures					
Payroll	\$ 3,562,984	\$ 3,448,620	\$ 2,648,030	\$ 4,150,742	20.36%
Public Works	3,973,378	3,467,835	63,840	5,031,664	45.10%
Total Expenditures	\$ 7,536,362	\$ 6,916,455	\$ 2,711,870	\$ 9,182,406	32.76%

**2021 Operating Levy Rate Calculation
With 2020 Comparison**

Operating Levy Rate Calculation

	2021	2020	Dollar Change	% Change
2021 allowable tax levy for operations*	\$ 11,959,299	\$ 11,870,278	\$ 89,021	0.75%
Add:				
Library Levy	658,735	643,351	\$ 15,384	2.39%
Culvert Aid	30,326	20,000	\$ 10,326	51.63%
Emergency Medical	1,317,477	1,023,779	\$ 293,698	28.69%
Total 2021 Operating Levy	<u>\$ 13,965,837</u>	<u>\$ 13,557,408</u>	<u>\$ 408,429</u>	<u>3.01%</u>

2020 Equalized Value (exclusive of TID)

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

\$ 2,588,125,000	\$ 2,474,153,700	\$ 113,971,300	4.61%
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Proposed Tax Levy for 2021 Operations

Total Proposed Other Tax Levy	\$ 11,372,719	\$ 11,325,204	\$ 47,515	0.42%
Add: Special Purpose Levy Libraries	658,735	643,351	\$ 15,384	2.39%
Veterans Relief	5,300	5,000	\$ 300	6.00%
Town Culvert Aid	30,326	20,000	\$ 10,326	51.63%
Countywide EMS	1,317,477	1,023,779	\$ 293,698	28.69%
Health	580,524	539,318	\$ 41,206	7.64%
State Special Charges Upon County	756	756	\$ -	-
Total Proposed Operating Tax Levy	<u>\$ 13,965,837</u>	<u>\$ 13,557,408</u>	<u>\$ 408,429</u>	<u>3.01%</u>
Add: Debt Service	965,200	1,148,250	\$ (183,050)	-15.94%
Total County Tax Levy	<u>\$ 14,931,037</u>	<u>\$ 14,705,658</u>	<u>\$ 225,379</u>	<u>1.53%</u>

Operating Levy Rate	\$ 0.0043942	\$ 0.0045774	\$ (0.0001832)	-4.00%
Debt Service Rate	\$ 0.0003729	\$ 0.0004641	\$ (0.0000912)	-19.64%
Libraries	\$ 0.0002545	\$ 0.0002600	\$ (0.0000055)	-2.12%
Veterans Relief	\$ 0.0000020	\$ 0.0000020	\$ 0.0000000	1.33%
Town Culvert Aid	\$ 0.0000117	\$ 0.0000081	\$ 0.0000036	44.95%
Countywide EMS	\$ 0.0005090	\$ 0.0004138	\$ 0.0000953	23.02%
Health	\$ 0.0002243	\$ 0.0002180	\$ 0.0000063	2.90%
State Special Charges Upon County	\$ 0.0000003	\$ 0.0000003	\$ (0.0000000)	-4.40%

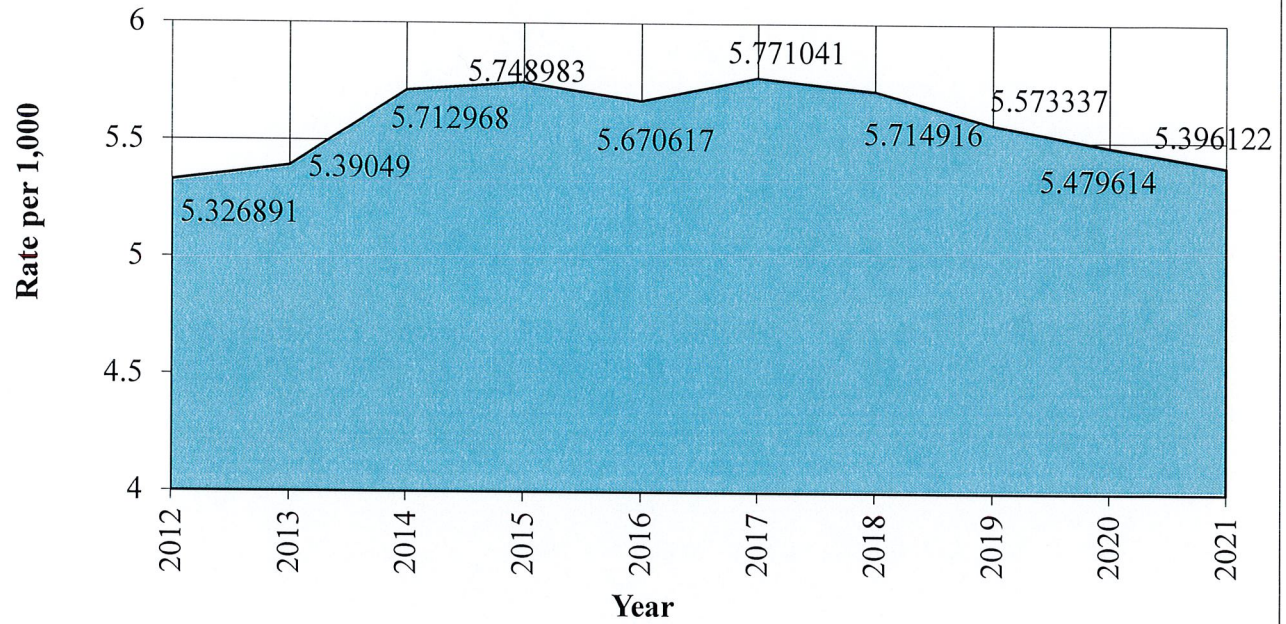
Tax rate per \$1,000 for townships (exclusive of assessment for libraries and debt)

Libraries tax rate per \$1,000 value	0.254522	0.260029	\$ (0.0055066)	-2.12%
Total operating tax rate per \$1,000 value for townships	\$ 5.396122	\$ 5.479614	\$ (0.0834928)	-1.52%
Debt service tax rate per \$1,000 value	0.372934	0.464098	\$ (0.0911640)	-19.64%
Total rate per \$1,000 value for townships	\$ 5.769056	\$ 5.943712	\$ (0.1746568)	-2.94%

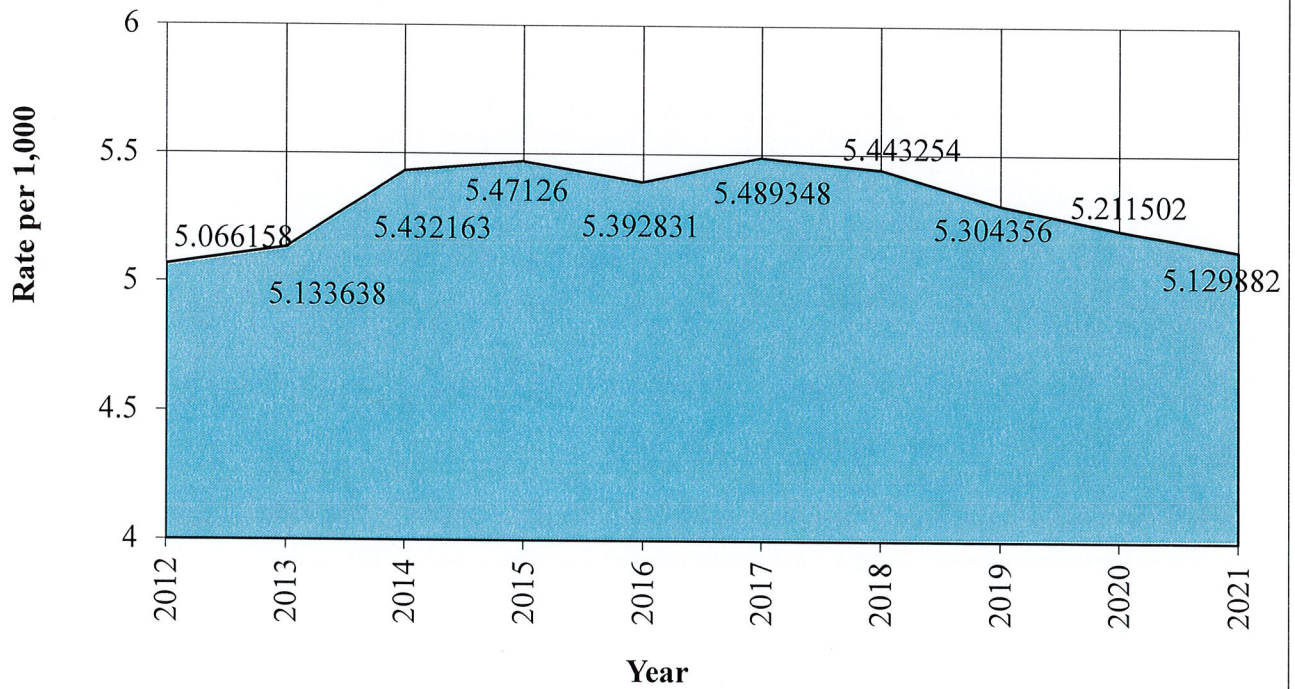
Operating tax rate per \$1,000 value for cities

Debt service tax rate per \$1,000 value	\$ 5.129882	\$ 5.211502	\$ (0.0816200)	-1.57%
	0.372934	0.464098	\$ (0.0911640)	-19.64%
Total tax rate per \$1,000 value for cities	\$ 5.502816	\$ 5.675600	\$ (0.1727840)	-3.04%

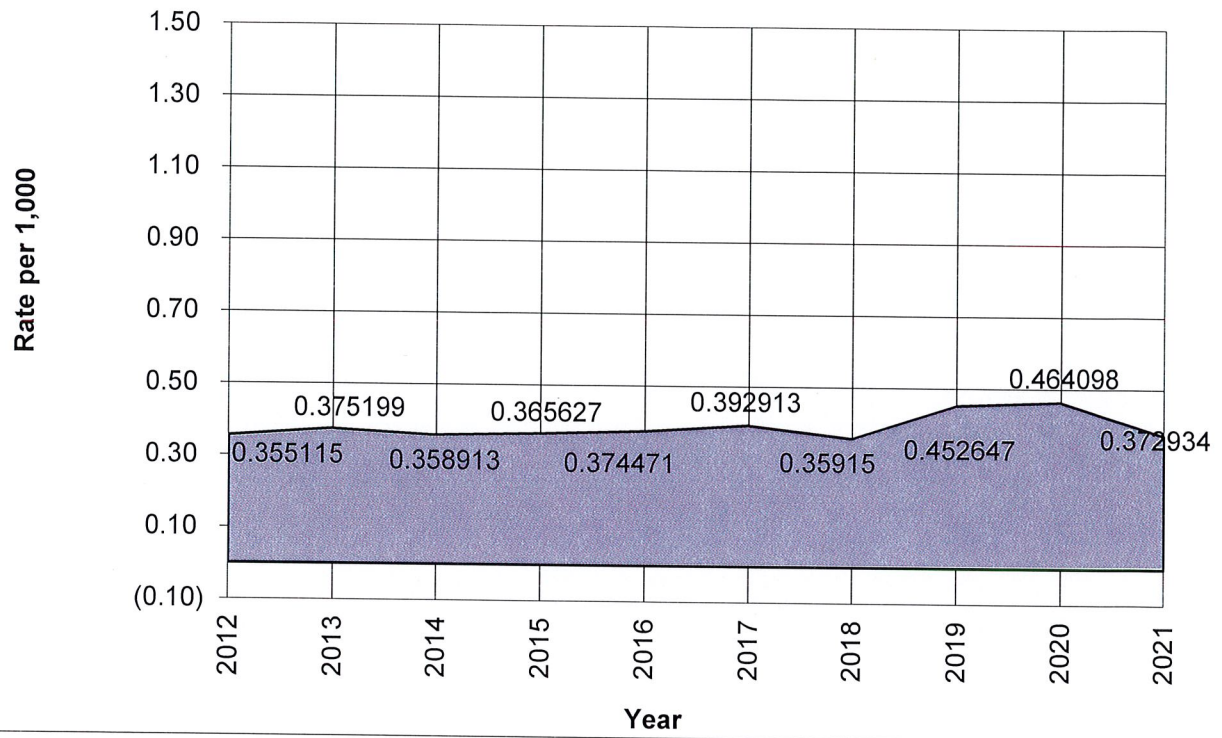
Operational Mill Rate Comparison For Townships 2012-2021



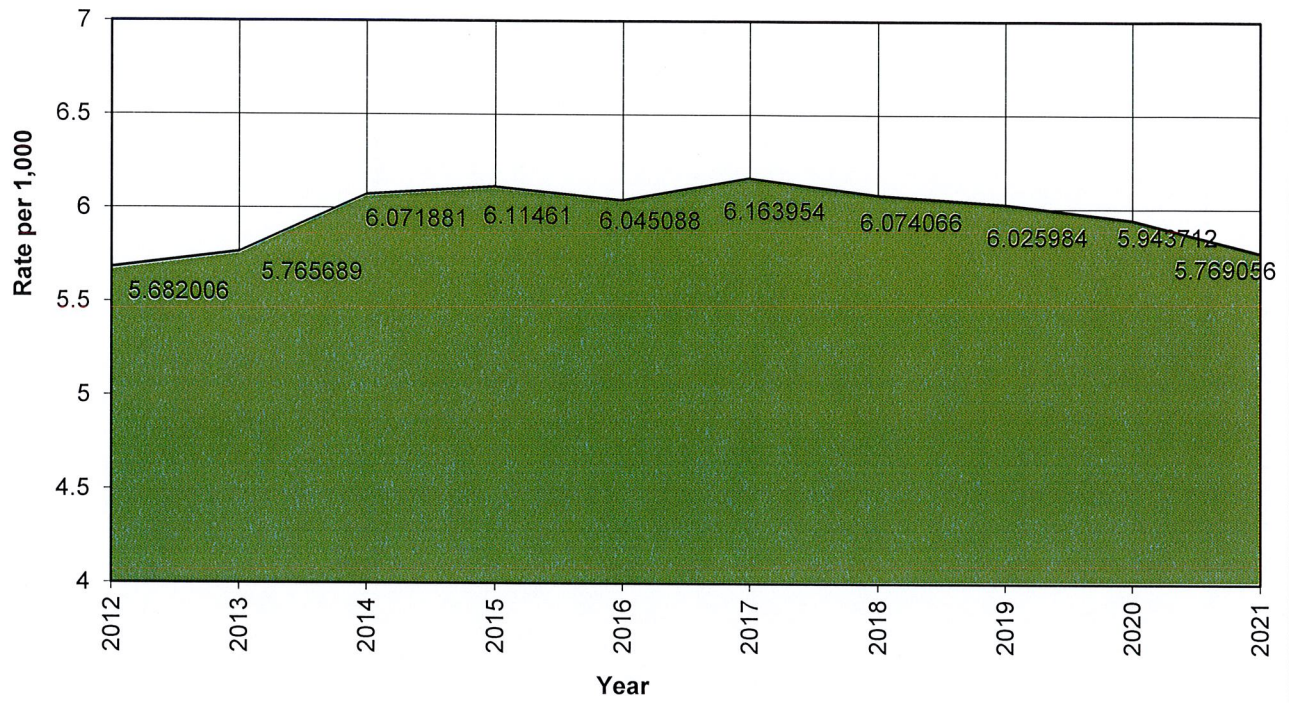
Operational Mill Rate Comparison For Cities 2012-2021



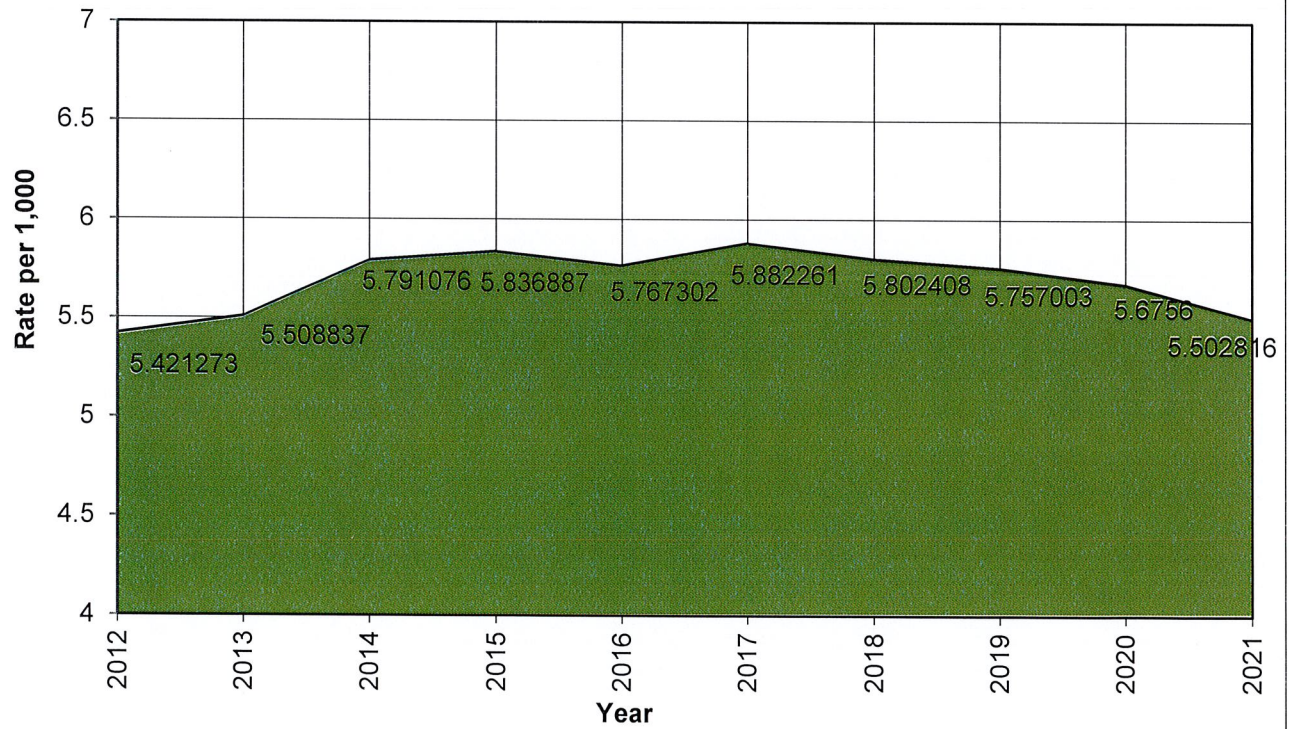
Debt Service Mill Rate for County 2012-2021



Total Mill Rate for Townships 2012-2021



Total Mill Rate for Cities 2012-2021



Lincoln County
Apportionment of County Taxes to Townships and Cities
2020 and 2021 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	2020 Apportionment	% Change
Birch	\$ 41,881,800	0.016182294	12.23	\$ 649.02	\$ 85.77	\$ 9,394.21	\$ 14,097.94	\$ 21,319.80	\$ 15,619.15	\$ 184,036.68	\$ 245,214.80	\$ 239,941.28	2.20%
Bradley	498,727,100	0.192698227	145.68	7,728.55	1,021.29	111,865.96	167,877.74	253,875.49	185,992.33	2,191,502.78	2,920,009.82	2,816,648.76	3.67%
Coming	80,955,200	0.031279478	23.65	1,254.52	165.78	18,158.49	27,250.53	41,209.99	30,190.95	355,732.72	473,986.63	455,943.13	3.96%
Harding	53,334,500	0.020607390	15.58	826.50	109.22	11,963.08	17,953.06	27,149.76	19,890.25	234,362.05	312,269.50	301,935.27	3.42%
Harrison	182,827,100	0.070640753	53.40	2,833.19	374.40	41,008.65	61,541.88	93,067.57	68,182.46	803,377.44	1,070,438.99	1,027,313.61	4.20%
King	182,233,600	0.070411437	53.23	2,823.99	373.18	40,875.53	61,342.10	92,765.45	67,961.12	800,769.49	1,066,964.09	1,065,115.46	0.17%
Merrill	220,951,400	0.085371224	64.54	3,423.98	452.48	49,560.05	74,374.98	112,474.62	82,400.31	970,902.95	1,293,653.91	1,285,836.44	0.61%
Pine River	145,551,500	0.056238203	42.52	2,255.54	298.04	32,647.63	48,994.45	74,082.54	54,281.11	639,581.28	852,193.11	889,857.66	-4.25%
Rock Falls	94,165,000	0.036383482	27.51	1,459.23	192.83	21,121.48	31,697.11	47,934.40	35,117.34	413,779.12	551,329.02	522,478.32	5.52%
Russell	45,502,400	0.017581222	13.29	705.13	93.18	10,206.32	15,316.67	23,162.86	16,969.40	199,946.30	266,413.15	274,014.39	-2.77%
Schley	74,736,700	0.028876774	21.83	1,158.16	153.05	16,763.66	25,157.30	38,044.49	27,871.86	328,407.43	437,577.78	428,227.33	2.18%
Scott	115,213,500	0.044516204	33.65	1,785.41	235.94	25,842.72	38,782.30	58,649.07	42,967.04	506,270.28	674,566.41	641,025.20	5.23%
Skanawan	54,826,900	0.021184023	16.02	849.63	112.28	12,297.83	18,455.42	27,909.46	20,446.82	240,919.94	321,007.40	308,785.36	3.96%
Somo	19,750,500	0.007631200	5.77	306.06	40.45	4,430.09	6,648.26	10,053.93	7,365.63	86,787.50	115,637.69	117,923.81	-1.94%
Tomahawk	73,673,000	0.028465781	21.52	1,141.68	150.87	16,525.07	24,799.25	37,503.01	27,475.17	323,733.33	431,349.90	440,428.06	-2.06%
Wilson	72,623,600	0.028060314	21.21	1,125.41	148.72	16,289.69	24,446.01	36,968.82	27,083.82	319,122.07	425,205.75	423,476.95	0.41%
Total Towns	\$1,956,953,800	0.756128008	571.63	\$ 30,326.00	\$4,007.48	\$ 438,950.46	\$658,735.00	\$ 996,181.26	\$ 729,814.76	\$ 8,599,231.36	\$11,457,817.95	\$11,238,950.93	1.95%
Cities													
Merrill	\$ 410,359,700	0.158554823	119.87	-	\$ 840.34	\$ 92,044.88	\$ -	\$ 208,892.33	\$ 153,037.11	\$ 1,803,199.44	\$ 2,258,133.97	\$ 2,275,281.68	-0.75%
Tomahawk	220,811,500	0.085317170	64.50	-	452.18	49,528.66	-	112,403.41	82,348.13	970,288.20	1,215,085.08	1,191,425.39	1.99%
Total Cities	\$ 631,171,200	0.243871992	184.37	\$ -	\$1,292.52	\$ 141,573.54	\$ -	\$ 321,295.74	\$ 235,385.24	\$ 2,773,487.64	\$ 3,473,219.05	\$ 3,466,707.07	0.19%
Grand Total	\$2,588,125,000	1.000000000	756.00	\$ 30,326.00	\$5,300.00	\$ 580,524.00	\$658,735.00	\$ 1,317,477.00	\$ 965,200.00	\$11,372,719.00	\$14,931,037.00	\$14,705,658.00	1.53%

2021 Budget Highlights

In February 2020, 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 2017 through 2021 are as follows:

Proposed Budget	2021 Budget	2020 Budget	2019 Budget	2018 Budget	2017 Budget
Total County Budget	\$ 47,928,239	\$ 40,508,910	\$ 54,804,507	\$ 52,430,693	\$ 51,979,639
Percent increase (decrease)	18.32%	(26.08%)	4.53%	0.87%	6.61%
Operating Tax Levy	\$ 13,965,081	\$ 13,557,408	\$ 13,419,369	\$ 13,351,107	\$ 13,116,147
Percent increase (decrease)	3.01%	1.03%	0.51%	1.79%	1.63%
Levy for Debt Payments	\$ 965,200	\$ 1,148,250	\$ 1,089,875	\$ 839,050	\$ 892,995
Percent increase (decrease)	(15.94%)	5.36%	29.89%	(6.04%)	4.78%
Total Tax Levy	\$ 14,931,037	\$ 14,705,658	\$ 14,509,244	\$ 14,190,157	\$ 14,009,142
Percent Increase (decrease)	1.53%	1.35%	2.25%	1.29%	1.83%
Equalized valuation (TID out)	\$ 2,588,125,000	\$ 2,474,153,700	\$ 2,407,780,100	\$ 2,336,187,300	\$ 2,272,752,400
Percent increase (decrease)	4.61%	2.76%	3.06%	2.79%	(0.14%)
Shared Revenue	\$ 1,054,986	\$ 1,023,000	\$ 1,015,000	\$ 1,014,841	\$ 960,000
Percent increase (decrease)	3.13%	0.79%	0.02%	5.71%	(2.04%)

**2021 Budget
Capital Improvement Projects**

	Department	Project	2021	2022	2023	2024	2025
EXPENDITURES							
B	Maintenance	Courthouse Boiler Replacement		160,000			
B	Maintenance	Maintenance Vehicle Replacement				50,000	
B	Maintenance	Vehicle Replacement				50,000	
B	Maintenance	Parking Lot Asphalt Work	50,000				
E	IT	Boardroom A/V upgrade	65,000				
E	IT	Data Center A/C \$ Battery Backup				125,000	
E	IT	Voice Gateways/Routers				85,000	
E	Forestry	Platform Truck #4	80,000				
B	Forestry	Newwood Toilet	50,000				
E	Forestry	Grader #17		100,000			
E	Forestry	Forklift	100,000				
E	Forestry	Loader #14					80,000
E	Forestry	Platform truck # 6					80,000
I	Landfill	Landfill Construction	640,000			275,000	680,000
	Debt Service	Debt Payments	965,200	988,400	1,005,850	1,027,550	1,048,450
	County Board	Family Care	289,849	289,849	289,849	289,849	289,849
I	County Roads	Pulverize and Repave Roads	625,000	1,100,000	500,000	250,000	
E	Highway Equipment	Highway Equipment	490,000	580,000	520,000	410,000	520,000
		Total CIP Expenditures	3,355,049	3,218,249	2,315,699	2,562,399	2,698,299

FUNDING SOURCES			2021	2022	2023	2024	2025
	Designated for CIP						
Maintenance	Courthouse Boiler Replacement			160,000			
Maintenance	Maintenance Vehicle Replacement					50,000	
Maintenance	Vehicle Replacement					50,000	
Maintenance	Parking Lot Asphalt Work		50,000				
IT	Boardroom A/V upgrade		65,000				
IT	Data Center A/C \$ Battery Backup					125,000	
IT	Voice Gateways/Routers					85,000	
County Roads	Pulverize and Repave Roads		250,000	250,000	250,000	250,000	
County Board	Family Care		289,849	289,849	289,849	289,849	289,849
	Total Designated for CIP		654,849	699,849	539,849	849,849	289,849
	Tax Levy						
County Roads	Pulverize and Repave Roads		375,000	850,000	250,000		
Debt Service	Debt Payments		965,200	988,400	1,005,850	1,027,550	1,048,450
	Total tax Levy		1,340,200	1,838,400	1,255,850	1,027,550	1,048,450
	Designated Department Funds						
Highway	Highway Equipment		490,000	580,000	520,000	410,000	520,000
Forestry	Equipment		180,000	100,000			160,000
Forestry	Toilet		50,000				
Landfill	Construction of Phase 4 Mod 1B		640,000			275,000	680,000
	Total Designated Department Funds		1,360,000	680,000	520,000	685,000	1,360,000
	Total Funding Sources		3,355,049	3,218,249	2,315,699	2,562,399	2,698,299

2021 Budget
Capital Outlay

Expenditures						
Department	Project	2021	2022	2023	2024	2025
Maintenance	56 Addition Flooring			40,000		
Forestry	Pickup Truck #2				25,000	
Forestry	1/2 ton 4x4 #8					25,000
Forestry	Snowmobile #104		10,000			
Forestry	Snowmobile #105			10,000		
Forestry	ATV 4x4 #112			7,000		
Forestry	Above Ground Gas Tank					15,000
Forestry	Above Ground Diesel Tank					15,000
Sheriff	Vehicles	156,000				
	Total for Outlay (Projects less than \$50,000)	156,000	10,000	57,000	25,000	55,000

Funding Sources

	CIP	2021	2022	2023	2024	2025
Maintenance	56 Addition Flooring			40,000		
Sheriff	Vehicles	156,000				
	Total CIP	156,000	-	40,000	-	-
Forestry	Equipment	-	10,000	17,000	25,000	55,000
	Total Departmental Funds	-	10,000	17,000	25,000	55,000
	Total Funding Sources	156,000	10,000	57,000	25,000	55,000

Lincoln County 2021 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)
				75,000.00	Program Carryover
10	10	County Board		289,849.00	Family Care (CIP)
10	25	Information Technology		65,000.00	IT Projects (CIP)
10	26	Maintenance		50,000.00	CIP Projects (CIP)
10	27	Veterans Services			Fuel Assistance
10	32	Family Court Comm.	10,000.00		Mediation Fees
10	41	Land Services	221,742.00		Retained Fees
			114,911.00		Electronic Access Fees
10	44	UW Extension	27,256.00		Program Revenues
10	50	Sheriff's Department		156,000.00	Patrol Vehicles (CIP)
					Kitchen Upgrades
		Subtotals	\$ 373,909.00	\$ 885,849.00	
		Total funds applied in general fund		\$ 1,259,758.00	