

**LINCOLN COUNTY
FINANCE AND INSURANCE COMMITTEE
Lincoln County Service Center, Room 248
Friday June 3, 2016
7:30 a.m.**

- 1) Call Meeting to Order
- 2) Approval of Minutes – May 6, 2016
- 3) County Clerk Year-to-Date Budget and Activity Reports
- 4) 2017 County Clerk Preliminary Budget
- 5) 2015 County Clerk Budget Modification
- 6) Treasurer’s Report- Petruzates
 - Year-to-Date Budget Report
 - Report
- 7) Cash Report
- 8) Payroll Direct Deposit
- 9) Maintenance Capital Improvement Project Fund (CIP) Request for 56 Addition Window Project
- 10) April 2016 Year-to-Date Budget Report.
- 11) Penalty on Delinquent Taxes
- 12) 2017 Budget Issues and Preliminary Tax Levy Report
- 13) 2015 Year End Update and Preliminary Audit Update
- 14) North Central Health Care Budget Report
- 15) Court Collection Position Report
- 16) Director’s Report
 - A. Year-to-Date Budget Report
- 17) Review Correspondence/Communications
- 18) Review County Voucher Listing
- 19) Set Next Meeting Date
- 20) Adjourn

DISTRIBUTION:

Finance Committee Members: Julie Allen, Loretta Baughan, Garth Swanson, Greta Rusch, and Robert Weaver(electronically)
Administrative Coordinator
Other County Board Supervisors
Department Heads
News Media
Bulletin Boards

Service Center – Posted on	_____	at	_____	.m by	_____
News Media – Posted on	_____	at	_____	.m by	_____
Courthouse – Posted on	_____	at	_____	.m by	_____
Tomahawk Annex – Posted on	_____	at	_____	.m by	_____

**There may be a quorum of other Lincoln County committees present at this meeting.
Requests for reasonable accommodations for disabilities or limitations should be made prior to the date of this meeting.
Please do so as early as possible so that proper arrangements can be made. Requests are kept confidential.**

GENERAL REQUIREMENTS:

1. Must be held in a location which is reasonably accessible to the public.
2. Must be open to all members of the public unless the law specifically provides otherwise.

NOTICE REQUIREMENTS:

1. In addition to any requirements set forth below, notice must also be in compliance with any other specific statute.
2. Chief presiding officer or his/her designee must give notice to the official newspaper and to any members of the news media likely to give notice to the public.

MANNER OF NOTICE:

Date, time, place, and subject matter, including subject matter to be considered in a closed session, must be provided in a manner and form reasonably likely to give notice to the public.

TIME FOR NOTICE:

1. Normally, a minimum of 24 hours prior to the commencement of the meeting.
2. No less than 2 hours prior to the meeting if the presiding officer establishes there is a good cause that such notice is impossible or impractical.

EXEMPTIONS FOR COMMITTEES AND SUB-UNITS:

Legally constituted sub-units of a parent governmental body may conduct a meeting during the recess or immediately after the lawful meeting to act or deliberate upon a subject which was the subject of the meeting, provided the presiding officer publicly announces the time, place, and subject matter of the sub-unit meeting in advance of the meeting of the parent governmental body.

PROCEDURE FOR GOING INTO CLOSED SESSION:

1. Motion must be made, seconded, and carried by roll call majority vote and recorded in the minutes.
2. If motion is carried, chief presiding officer must advise those attending the meeting of the nature of the business to be conducted in the closed session, and the specific statutory exemption under which the closed session is authorized.

STATUTORY EXEMPTIONS UNDER WHICH CLOSED SESSIONS ARE PERMITTED:

1. Deliberation of judicial or quasi-judicial matters. Sec. 19.85(1)(a)
2. Considering dismissal, demotion, or discipline of any public employee or the investigation of charges against such person and the taking of formal action on any such matter; provided that the person is given actual notice of any evidentiary hearing which may be held prior to final action being taken and of any meeting at which final action is taken. The person under consideration must be advised of his/her right that the evidentiary hearing be held in open session and the notice of the meeting must state the same. Sec. 19.85(1)(b).
3. Considering employment, promotion, compensation, or performance evaluation data of any public employee. Sec. 19.85(1)(c).
4. Considering strategy for crime detection or prevention. Sec. 19.85(1)(d).
5. Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business whenever competitive or bargaining reasons require a closed session. Sec. 19.85(1)(c).
6. Considering financial, medical, social, or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of specific charges, which, if discussed in public would likely have an adverse effect on the reputation of the person referred to in such data. Sec. 19.85(1)(f).
7. Conferring with legal counsel concerning strategy to be adopted by the governmental body with respect to litigation in which it is or is likely to become involved. Sec. 19.85(1)(g).
8. Considering a request for advice from any applicable ethics board. Sec. 19.85(1)(h).

CLOSED SESSION RESTRICTIONS:

1. Must convene in open session before going into closed session.
2. May not convene in open session, then convene in closed session and thereafter reconvene in open session with twelve (12) hours unless proper notice of this sequence was given at the same time and in the same manner as the original open meeting.
3. Final approval or ratification of a collective bargaining agreement may not be given in closed session.

BALLOTS, VOTES, AND RECORDS:

1. Secret ballot is not permitted except for the election of officers of the body or unless otherwise permitted by specific statutes.
2. Except as permitted above, any member may require that the vote of each member be ascertained and recorded.
3. Motions and roll call votes must be preserved in the record and be available for public inspection.

USE OF RECORDING EQUIPMENT:

The meeting may be recorded, filmed, or photographed, provided that it does not interfere with the conduct of the meeting or the rights of the participants.

LEGAL INTERPRETATION:

1. The Wisconsin Attorney General will give advice concerning the applicability or clarification of the Open Meeting Law upon request.
2. The municipal attorney will give advice concerning the applicability or clarification of the Open Meeting Law upon request.

PENALTY:

Upon conviction, any member of a governmental body who knowingly attends a meeting held in violation of Subchapter IV, Chapter 19, Wisconsin Statutes, or who otherwise violates the said law shall be subject to forfeiture of not less than \$25.00 nor more than \$300.00 for each violation.

Lincoln County
Finance & Insurance Committee
Lincoln County Service Center, Room 248
Friday May 6, 2016
7:30 a.m.

1. **Call Meeting to Order** – Meeting Called to order Chairman Weaver at 7:30 a.m.
Members Present – Swanson, Allen, Baughan, & Weaver
Others Present – Leydet, Marlowe, Scholz, Gierl, Bremer, and Petruzates

2. **Election of Finance and Insurance Committee Officers** –
 - a. **Chair** – M/S Allen/Baughan to nominate Weaver for Chair. M/S Baughan/Allen to close nominations and cast a unanimous ballot for Weaver – all voting aye.
 - b. **Vice Chair** – M/S Swanson/Baughan to nominate Allen for Vice Chair. M/S Weaver/Swanson to close nominations and cast a unanimous ballot for Allen – all voting aye.
 - c. **Secretary** – M/S Swanson/Allen to nominate Baughan for Secretary and cast a unanimous ballot – all voting aye.

3. **Approval of Minutes of April 8, 2016** – M/S (Motion/Second) by Allen/Weaver to approve minutes as printed – all voting aye.

4. **County Clerk Year-to-Date Budget and Activity Reports** – Reports were included in the packet. Marlowe noted that he will need to buy batteries for the election machines that have not been budgeted. Marlowe will try to cover the purchase in his budget but may need contingency funds at end of year. Reports were placed on file.

5. **County Treasurer's Report** – Treasurer Petruzates reviewed monthly reports with the Committee and reported no significant budget issues. Petruzates mentioned interest rates were creeping up. The investment pool rate is at .41 percent. Reports were placed on file.

6. **2017 Treasurer Department Preliminary Budget** – Petruzates presented her budget with a 2.8 percent tax levy increase due to payroll. M/S Weaver/Allen to include budget as presented in the 2017 budget process – all voting aye.

7. **Cash Report** – Director Leydet reviewed the cash report. Cash decreased 8.13 percent or \$2,609,064 over last year at this time. Leydet reported that most of this was expected due to higher fund balances at the beginning of 2015 and from accounting timing issues. Discussion followed. Report was placed on file.

8. **Maintenance Capital Improvement Project Fund (CIP) Request** – Gierl reviewed the conversation that Public Property had regarding the retro commissioning report on the air flow issues at the safety building. The project will cost an additional \$86,000. Discussion followed. M/S Baughan/Swanson to approve \$86,000 from CIP for the safety building retro commissioning project – all voting aye.

9. **April 2016 Year-to-Date Budget Report** - Leydet reviewed report with the Committee, no significant issues reported – Report was placed on file and will be presented to County Board at the May meeting.

10. **Resolution 2016-05-17 Authorizing Budget Modification in Land Services Department to Reflect an Increase on Expenditures** – Leydet and Bremer presented the resolution. The budget modification needs County Board approval because the increase grant activity is over ten percent of the budget. Discussion followed. M/S Weaver/Swanson to forward resolution to County Board as presented – all voting aye.
11. **2015 Carryover Approvals** – Leydet presented the 2015 carryover approvals. The adjustment amounted to \$671,414 of which \$303,126 are restricted for specific purposes by outside entities, \$301,530 have been committed by County Board and the remainder of \$66,758 is assigned. All funds were budgeted in 2015 and will be spent in 2016. Discussion followed. M/S Allen/Swanson to approve the 2015 carryovers – all voting aye.
12. **2017 Budget Issues** – Leydet reported that the payroll projections for the 2017 budget were distributed to the department heads with an overall 3.5 percent wage increase as an estimate to cover the wage study. When the County receives the results of the wage study, the updated salaries will be inserted in the budget projection. This is expected to happen in August of this year. Discussion followed. No new budget issues were discussed.
13. **2017 Finance Department Preliminary budget** - Leydet presented the 2017 budget with a 2.8 percent increase in tax levy due to payroll increases. Discussion followed. M/S Baughan/Allen to include budget as presented in the 2017 budget process – all voting aye.
14. **2017 Debt Service Preliminary Budget** – Leydet presented the 2017 budget along with the debt schedule. Discussion followed. M/S Swanson/Baughan to include budget as presented in the 2017 budget process – all voting aye.
15. **2017 Nondepartmental Budget** – Leydet presented the 2017 nondepartmental budget. The budget will offset tax levy by \$3,479,618. Discussion followed. M/S Swanson/Weaver to include budget as presented in the 2017 budget process – all voting aye.
16. **North Central Health Care Budget Report** – Report shows North Central Health Care services better than budget by \$30,618 for March 2016. Discussion followed. Report was placed on file.
17. **Court Collection Position Report** – Report shows a total of \$36,291 collected by court collection position in April 2016. Discussion followed. Report was placed on file.
18. **Director's Report** – Director Leydet reviewed April report and expects to be within budget in 2016. Report was placed on file.
19. **Review Correspondence/Communication** – Leydet received letters from the Wisconsin Department of Children and Families and the Wisconsin Department of Administration both accepting the 2014 Single Audit Report.
20. **Review County Voucher Listing** – Listing was made available all checks were sequentially numbered with no unusual checks being noted.
21. **Set Next Meeting Date** – June 3rd and July 8th, both at 7:30 a.m.
22. **Adjourn** – M/S Baughan/Swanson to adjourn at 9:10 a.m. – all voting aye.

Minutes prepared by,
Dan Leydet, Finance Director



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LINCOLN COUNTY
YEAR-TO-DATE BUDGET REPORT
MAY 2016 EXPENDITURE REPORT

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FOR 2016 05

JOURNAL DETAIL 2016 5 TO 2016 5

ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND						
23 COUNTY CLERK						
10230051 511000 CTY CLERK SALARIES	93,903	93,903	36,153.69	.00	57,749.31	38.5%
2016/05/000024 05/13/2016 PRJ	3,552.43 REF PAYROL					
2016/05/000112 05/27/2016 PRJ	3,552.43 REF PAYROL					
10230051 520000 CTY CLERK EMPLOYEE	58,947	58,947	22,453.07	.00	36,493.93	38.1%
2016/05/000024 05/13/2016 PRJ	2,170.98 REF PAYROL					
2016/05/000112 05/27/2016 PRJ	2,170.98 REF PAYROL					
10230051 552001 CTY CLERK TELEPHON	250	250	100.35	.00	149.65	40.1%
2016/05/000138 05/26/2016 GEN	21.89 REF SLB					
10230051 554001 PRINTING ALLOCATIO	750	750	215.64	.00	534.36	28.8%
10230051 555000 CTY CLERK TRAVEL T	2,450	2,450	890.36	.00	1,559.64	36.3%
2016/05/000122 05/26/2016 API	28.08 VND 999829 VCH					
10230051 560000 CTY CLERK SUPPLIES	3,000	3,000	933.12	.00	2,066.88	31.1%
2016/05/000013 05/05/2016 API	115.00 VND 000420 VCH					
10233851 511000 CTY CLERK ELECTION	600	600	206.33	.00	393.67	34.4%
10233851 520000 CTY CLERK ELECTION	88	88	137.06	.00	-49.06	155.8%*
10233851 560000 CTY CLERK ELECTION	60,690	60,690	35,597.09	.00	25,092.91	58.7%*
2016/05/000072 05/12/2016 API	2,208.81 VND 000465 VCH					
TOTAL COUNTY CLERK	220,678	220,678	96,686.71	.00	123,991.29	43.8%

WARRANT=160513 RUN=2 GENERAL
WARRANT=160527 RUN=2 GENERAL
WARRANT=160513 RUN=2 GENERAL
WARRANT=160527 RUN=2 GENERAL
MAY 2016 TELEPHONE CHARGES
MARLOWE, CHRISTOPHER MILEAGE 301140
ROTO-GRAPHIC PRINTIN ENVELOPES 300760
TOMAHAWK LEADER, INC CB MIN,BOA,CLOSING,DOG,BALLOT, 300937



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LINCOLN COUNTY
YEAR-TO-DATE BUDGET REPORT
MAY 2016 EXPENDITURE REPORT

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FOR 2016 05

JOURNAL DETAIL 2016 5 TO 2016 5

	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL GENERAL FUND	220,678	0	220,678	96,686.71	.00	123,991.29	43.8%
TOTAL EXPENSES	220,678	0	220,678	96,686.71	.00	123,991.29	
GRAND TOTAL	220,678	0	220,678	96,686.71	.00	123,991.29	43.8%

** END OF REPORT - Generated by Dan Leydet **

County Clerk Activity Report - 2016

Activity	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals	Revenue
Credit Card Payments	7	14	10	8	7								46	0.00
Cutting Notices	76	27	16	1	10								130	0.00
DNR/License & Vehicle	26	48	30	40	11								155	*102.95
DMV/Temp Plates	2	3	4	4	3								16	160.00
DMV/Plates	5	7	6	4	10								32	328.00
DMV/Renewals	4	2	4	1	1								12	60.00
Marriage License	5	5	8	8	14								40	1900.00
Work Permits	11	12	24	25	26								98	245.00
Grand Totals	136	118	102	91	82	0	529	\$ 2,693.00						

Special Projects

4 Election

WisVote/Deceased, Inactive Voters Filing Back Log, Absentee Tracking

Tax Deed Notices

*DNR Fiscal Year is March to March



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LINCOLN COUNTY
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1
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PROJECTION: 2017 2017 - LINCOLN COUNTY BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

DIVISION	2015 ACTUAL	2016 ORIG BUD	2016 REVISED BUD	2016 ACTUAL	2016 PROJECTION	2017 DEPARTMENT CHANGE	PCT CHANGE
10230051 442001 COMMITTEE SIGNATURES:	-647.50	-350.00	-350.00	-240.00	.00	-600.00	71.4%
10230051 442002	-6,865.00	-8,000.00	-8,000.00	-1,675.00	.00	-6,750.00	-15.6%
10230051 442003	-758.70	-750.00	-750.00	-54.50	.00	.00	-100.0%
10230051 442004	-1,507.50	-1,500.00	-1,500.00	-588.50	.00	-1,500.00	.0%
10230051 461900	-1,009.25	-250.00	-250.00	-1.95	.00	-250.00	.0%
10230051 482000	.00	-400.00	-400.00	.00	.00	-100.00	-75.0%
10230051 511000	93,092.47	93,903.00	93,903.00	36,153.69	.00	97,811.00	4.2%
10230051 520000	58,279.05	58,947.00	58,947.00	22,453.07	.00	59,888.00	1.6%
10230051 552001	209.99	250.00	250.00	78.46	.00	250.00	.0%
10230051 554001	686.01	750.00	750.00	158.99	.00	800.00	6.7%
10230051 555000	1,837.63	2,450.00	2,450.00	862.28	.00	2,450.00	.0%
10230051 560000	2,078.46	3,000.00	3,000.00	917.87	.00	3,000.00	.0%
10230060 411100	-169,246.00	-189,428.00	-189,428.00	-189,428.00	.00	-170,099.00	-10.2%
TOTAL DIVISION	-23,850.34	-41,378.00	-41,378.00	-131,363.59	.00	-15,100.00	-63.5%
10233851 473100	-24,324.48	-20,000.00	-20,000.00	.00	.00	-20,000.00	.0%
10233851 511000	.00	600.00	600.00	206.33	.00	600.00	.0%



	2015 ACTUAL	2016 ORIG BUD	2016 REVISED BUD	2016 ACTUAL	2016 PROJECTION	2017 DEPARTMENT	PCT CHANGE
10233851 520000	.00	88.00	88.00	137.06	.00	.00	-100.0%
10233851 560000	30,162.87	60,690.00	60,690.00	35,536.37	.00	34,500.00	-43.2%
TOTAL ELECTIONS	5,838.39	41,378.00	41,378.00	35,879.76	.00	15,100.00	-63.5%
GRAND TOTAL	-18,011.95	.00	.00	-95,483.83	.00	.00	.0%

** END OF REPORT - Generated by Dawn Bergs **

Lincoln County

Budget Modification Form

For the Year 2015

Issue Date: 12/31/15 period 12

County Department:

County Clerk

Budget Modification Number:
(Finance will assign)

Decrease

Account Number

Account Name

Increase

10230051.511000

C.C. WAGES

4717

10230051.520000

C.C. FRINGE

1713

10233851.560000

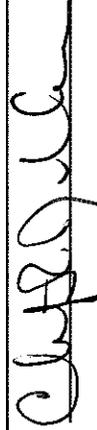
C.C. ELECTION

6430

Description of need:

EOY B.MODIFICATION

Department Head Signature



Finance Committee Approval:

(if total appropriation has been increased)

Committee Approval:



LINCOLN COUNTY
YEAR-TO-DATE BUDGET REPORT
MAY 2016 EXPENDITURE REPORT

05/26/2016 16:08
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FOR 2016 05

JOURNAL DETAIL 2016 5 TO 2016 5

ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND						
24 TREASURERS DEPARTMENT						
10240051 511000 TREASUER SALARIES	94,973	0	36,668.18	.00	58,304.82	38.6%
2016/05/000024 05/13/2016 PRJ	3,630.52 REF PAYROL			WARRANT=160513	RUN=2 GENERAL	
2016/05/000112 05/27/2016 PRJ	3,630.51 REF PAYROL			WARRANT=160527	RUN=2 GENERAL	
10240051 520000 TREASURER EMPLOYEE	44,868	0	17,413.11	.00	27,454.89	38.8%
2016/05/000024 05/13/2016 PRJ	1,693.44 REF PAYROL			WARRANT=160513	RUN=2 GENERAL	
2016/05/000112 05/27/2016 PRJ	1,690.18 REF PAYROL			WARRANT=160527	RUN=2 GENERAL	
10240051 552001 TREASURER TELEPHON	300	0	121.32	.00	178.68	40.4%
2016/05/000138 05/26/2016 GEN	25.99 REF SLB			MAY 2016 TELEPHONE CHARGES		
10240051 553000 TREASURER ADVERTIS	300	0	.00	.00	300.00	.0%
10240051 554001 PRINTING ALLOCATIO	2,500	0	663.27	.00	1,836.73	26.5%
10240051 555000 TREASURER TRAVEL T	2,000	0	307.00	.00	1,693.00	15.4%
10240051 560000 TREASURER SUPPLIES	2,000	0	574.42	.00	1,425.58	28.7%
2016/05/000013 05/05/2016 API	88.00 VND 000420 VCH			ROTO-GRAPHIC PRINTIN ENVELOPES	300760	
2016/05/000013 05/05/2016 API	170.00 VND 000420 VCH			ROTO-GRAPHIC PRINTIN ENVELOPES	300760	
10240051 561101 TREASURER POSTAGE	3,900	0	1,177.39	.00	2,722.61	30.2%
TOTAL TREASURERS DEPARTMENT	150,841	0	56,924.69	.00	93,916.31	37.7%
TOTAL GENERAL FUND	150,841	0	56,924.69	.00	93,916.31	37.7%
TOTAL EXPENSES	150,841	0	56,924.69	.00	93,916.31	37.7%
GRAND TOTAL	150,841	0	56,924.69	.00	93,916.31	37.7%

** END OF REPORT - Generated by Dan Leydet **

**LINCOLN COUNTY
FINANCE COMMITTEE CASH REPORT
FOR THE MONTH OF APRIL, 2016
JUNE 3, 2016**

	April					
	2016		2015		Amount Change	% Change
	Pooled Cash	Segregated Accounts	Pooled Cash	Segregated Accounts		
POOLED INVESTMENTS						
STATE POOL	4,338,312.25		6,129,805.51		(1,791,493.26)	-29.23%
CDS	13,946,163.06		13,897,309.90		48,853.16	0.35%
CHECKING	4,169,482.80		5,095,883.38		(926,400.58)	-18.18%
TOTAL	<u>22,453,958.11</u>		<u>25,122,998.79</u>		<u>(2,669,040.68)</u>	<u>-10.62%</u>
COUNTY FUNDS						
GENERAL FUND						
CIP DESIGNATED	742,357.52		2,398,317.52		(1,655,960.00)	-69.05%
FUND BALANCE	11,156,974.05		10,272,651.15		884,322.90	8.61%
HUBER ACCOUNT		234,432.68		152,669.10	81,763.58	53.56%
CLERK OF COURT DEPOSITS		253,712.48		170,368.16	83,344.32	48.92%
IMPREST PAYROLL ACCT		-		-	-	#DIV/0!
CLERK OF COURT CD		15,000.00		15,000.00	-	0.00%
CLERK OF COURT CD		10,000.00		10,000.00	-	0.00%
NONMETALLIC MINING BOND		5,012.20		5,010.40	1.80	0.04%
COPS GRANT CHECKING		200.16		650.12	(449.96)	-69.21%
COUNTY ROADS	1,708,028.58		2,030,365.06		(322,336.48)	-15.88%
JAIL ASSESSMENT	49,104.40		47,487.43		1,616.97	3.41%
EMERGENCY MEDICAL	64,977.16		170,764.95		(105,787.79)	-61.95%
HEALTH DEPARTMENT	829,965.99		859,774.71		(29,808.72)	-3.47%
SOCIAL SERVICES	288,786.85		347,817.31		(59,030.46)	-16.97%
REP PAYEE		3,883.49		504.91	3,378.58	669.14%
REP PAYEE DEDICATED		2,224.00				
WELFARE TRUST		4,351.24		6,474.04	(2,122.80)	-32.79%
COMMUNITY DEVELOPMENT						
CDBG LOAN CHECKING		2.00		2.00	-	0.00%
DEBT SERVICE	217,869.09		222,079.26		(4,210.17)	-1.90%
DOG LICENSE	32,324.00		32,849.00		(525.00)	-1.60%
SECTION 125	300.00		300.00		-	0.00%
SECTION 125 FLEX		20,343.69		17,991.91	2,351.78	13.07%
SOLID WASTE	2,362,280.51		2,341,570.29		20,710.22	0.88%
CLOSURE TRUST		1,936,340.11		1,915,504.30	20,835.81	1.09%
LONG-TERM CARE		2,662,357.04		2,591,825.64	70,531.40	2.72%
PINE CREST	69,088.69		1,205,137.56		(1,136,048.87)	-94.27%
PETTY CASH		3,000.00		3,000.00	-	0.00%
DONATION FUND		15,088.04		9,621.62	5,466.42	56.81%
RESIDENT TRUST FUND		37,432.81		44,122.88	(6,690.07)	-15.16%
BANK TRANSFER		(2,013,466.76)		(2,270,739.78)	257,273.02	-11.33%
SPECIAL FUND		4,691.31		6,083.00	(1,391.69)	-22.88%
FORESTRY	3,413,074.72		3,122,467.96		290,606.76	9.31%
LINCOLN INDUSTRIES	971,161.51		761,970.82		209,190.69	18.80%
HIGHWAY	456,332.81		1,112,948.12		(656,615.31)	-59.00%
SELF FUNDED HEALTH INS	91,332.23		196,497.65		(105,165.42)	-53.52%
CHECKING ACCT		-		-	-	#DIV/0!
INVESTMENT ACCT		1,249,977.72		1,246,456.63	3,521.09	0.28%
SAVINGS ACCT		1,515,749.19		958,398.98	557,350.21	58.15%
TOTAL CASH	<u>22,453,958.11</u>	<u>5,960,331.40</u>	<u>25,122,998.79</u>	<u>4,882,943.91</u>	<u>(1,591,653.19)</u>	<u>-5.30%</u>



FOR 2016 05

	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
00 NON-DEPARTMENTAL	621,314	-86,000	535,314	598,509.60	.00	-63,195.60	111.8%
10 COUNTY BOARD	1,837,346	775,803	2,613,149	1,546,005.77	.00	1,067,143.23	59.2%
20 ADMINISTRATIVE PERSONNEL	194,492	60,000	254,492	103,394.85	.00	151,097.15	40.6%
21 CORPORATION COUNSEL	178,698	0	178,698	58,789.80	.00	119,908.20	32.9%
22 FINANCE DEPARTMENT	387,519	0	387,519	159,502.30	.00	228,016.70	41.2%
23 COUNTY CLERK	220,678	0	220,678	96,585.71	.00	123,991.29	43.8%
24 TREASURERS DEPARTMENT	150,841	0	150,841	56,924.69	.00	93,916.31	37.7%
25 INFORMATION TECHNOLOGY	790,660	0	790,660	336,050.41	.00	454,609.59	42.5%
26 MAINTENANCE DEPARTMENT	1,295,263	0	1,295,263	397,800.73	.00	898,462.27	30.7%
27 VETERANS DEPARTMENT	152,561	0	152,561	62,992.99	.00	89,568.01	41.3%
30 CLERK OF COURTS	591,426	0	591,426	175,456.52	.00	415,969.48	29.7%
31 CIRCUIT COURT (PROBATE)	283,035	0	283,035	108,275.74	.00	174,759.26	38.3%
32 FAMILY COURT COMMISSIONER	24,709	0	24,709	7,987.89	.00	16,721.11	32.3%
33 DISTRICT ATTORNEYS OFFICE	245,961	0	245,961	88,837.23	.00	157,123.77	36.1%
41 LAND SERVICES DEPARTMENT	1,216,092	0	1,216,092	482,886.37	.00	733,205.63	39.7%
43 REGISTER OF DEEDS	214,848	0	214,848	84,448.05	.00	130,399.95	39.3%
44 UW EXTENSION	248,346	0	248,346	98,405.07	.00	149,940.93	39.6%
50 SHERIFFS DEPARTMENT	7,043,102	0	7,043,102	2,718,234.26	.00	4,324,867.74	38.6%
51 CORONERS DEPARTMENT	58,076	0	58,076	18,323.54	.00	39,752.46	31.6%
52 EMERGENCY MANAGEMENT	110,436	0	110,436	20,455.34	.00	89,980.66	18.5%
60 CHILD SUPPORT	263,351	0	263,351	95,058.69	.00	168,292.31	36.1%
TOTAL GENERAL FUND	16,129,754	749,803	16,879,557	7,315,026.55	.00	9,564,530.45	43.3%
0020 COUNTY ROADS FUND							
00 NON-DEPARTMENTAL	3,713,025	164,548	3,877,573	981,596.39	.00	2,895,976.61	25.3%
TOTAL COUNTY ROADS FUND	3,713,025	164,548	3,877,573	981,596.39	.00	2,895,976.61	25.3%
0021 JAIL ASSESSMENT FUND							
00 NON-DEPARTMENTAL	43,109	0	43,109	.00	.00	43,109.00	.0%
TOTAL JAIL ASSESSMENT FUND	43,109	0	43,109	.00	.00	43,109.00	.0%
0022 EMERGENCY MEDICAL FUND							



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0022	EMERGENCY MEDICAL FUND	ORIGINAL APPROP	TRANSFERS/ADJUSTMIS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	1,920,037	0	1,920,037	766,014.55	.00	1,154,022.45	39.9%
	TOTAL EMERGENCY MEDICAL FUND	1,920,037	0	1,920,037	766,014.55	.00	1,154,022.45	39.9%
0023	HEALTH DEPARTMENT FUND							
00	NON-DEPARTMENTAL	967,543	71,579	1,039,122	377,132.90	.00	661,989.10	36.3%
	TOTAL HEALTH DEPARTMENT FUND	967,543	71,579	1,039,122	377,132.90	.00	661,989.10	36.3%
0024	SOCIAL SERVICES FUND							
00	NON-DEPARTMENTAL	2,241,672	0	2,241,672	822,189.83	.00	1,419,482.17	36.7%
	TOTAL SOCIAL SERVICES FUND	2,241,672	0	2,241,672	822,189.83	.00	1,419,482.17	36.7%
0030	DEBT SERVICE FUND							
00	NON-DEPARTMENTAL	867,089	0	867,089	648,169.38	.00	218,919.62	74.8%
	TOTAL DEBT SERVICE FUND	867,089	0	867,089	648,169.38	.00	218,919.62	74.8%
0050	DOG LICENSE FUND							
00	NON-DEPARTMENTAL	40,000	0	40,000	.00	.00	40,000.00	.0%
	TOTAL DOG LICENSE FUND	40,000	0	40,000	.00	.00	40,000.00	.0%
0051	SEC 125 BENEFIT FUND							
00	NON-DEPARTMENTAL	0	0	0	668.25	.00	-668.25	100.0%
	TOTAL SEC 125 BENEFIT FUND	0	0	0	668.25	.00	-668.25	100.0%
0060	SOLID WASTE FUND							



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0060 SOLID WASTE FUND	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00 NON-DEPARTMENTAL	2,087,122	0	2,087,122	328,641.43	.00	1,758,480.57	15.7%
TOTAL SOLID WASTE FUND	2,087,122	0	2,087,122	328,641.43	.00	1,758,480.57	15.7%
0061 PINE CREST NURSING HOME							
00 NON-DEPARTMENTAL	11,720,800	0	11,720,800	5,134,295.19	.00	6,586,504.81	43.8%
TOTAL PINE CREST NURSING HOME	11,720,800	0	11,720,800	5,134,295.19	.00	6,586,504.81	43.8%
0062 FORESTRY							
00 NON-DEPARTMENTAL	1,333,121	0	1,333,121	290,087.31	.00	1,043,033.69	21.8%
TOTAL FORESTRY	1,333,121	0	1,333,121	290,087.31	.00	1,043,033.69	21.8%
0063 LINCOLN INDUSTRIES WORKSHOP							
00 NON-DEPARTMENTAL	1,785,983	0	1,785,983	491,221.23	.00	1,294,761.77	27.5%
TOTAL LINCOLN INDUSTRIES WORKSHOP	1,785,983	0	1,785,983	491,221.23	.00	1,294,761.77	27.5%
0070 HIGHWAY FUND							
00 NON-DEPARTMENTAL	5,907,985	0	5,907,985	2,112,288.16	.00	3,795,696.84	35.8%
TOTAL HIGHWAY FUND	5,907,985	0	5,907,985	2,112,288.16	.00	3,795,696.84	35.8%
0071 SELF FUNDED HEALTH INSURANCE							
00 NON-DEPARTMENTAL	0	0	0	1,790,539.07	.00	-1,790,539.07	100.0%
TOTAL SELF FUNDED HEALTH INSURANCE	0	0	0	1,790,539.07	.00	-1,790,539.07	100.0%
GRAND TOTAL	48,757,240	985,930	49,743,170	21,057,870.24	.00	28,685,299.76	42.3%

** END OF REPORT - Generated by Dan Leydet **

(a) Contain all information required under s. 70.65 (2) (a) to (d) and (f).

(b) Conform with the format required by the department of revenue under s. 70.09 (3).

(c) Reflect all payments received by the taxation district treasurer.

(2) **CORRECTION OF PROPERTY DESCRIPTION.** If the county treasurer discovers any error or inadequacy in the description of any property in the tax roll, he or she may correct the description in the tax roll at any time prior to issuance of the tax certificate under s. 74.57. If the county treasurer corrects a description of property, he or she shall keep a record identifying the place where each correction is made, briefly describing the correction and specifying the date when the correction was made.

(3) **COUNTY TREASURER TO ACCEPT UNPAID TAXES.** If the roll is delivered under sub. (1), the county treasurer shall accept all unpaid real property taxes, special assessments, special charges and special taxes contained in the tax roll.

History: 1987 a. 378; 1991 a. 39.

74.45 Certificate of delinquent taxes; endorsement of treasurer's bond. (1) **CERTIFICATE OF DELINQUENT TAXES BY COUNTY TREASURER.** After the taxation district treasurer transfers the tax roll under s. 74.12 or 74.43, the county treasurer shall prepare a certificate of the amount that is delinquent on real property and the amount that is not delinquent but payable in subsequent installments on real property and the amount of delinquent special assessments, special charges and special taxes.

(2) **ENDORSEMENT OF TAXATION DISTRICT TREASURER'S BOND.** After the taxation district treasurer has fulfilled the requirements for settlement with the county under s. 74.25 or 74.30, the county treasurer if requested to do so, shall endorse the bond of the taxation district treasurer executed under s. 70.67 (1) as satisfied and paid. The endorsement fully discharges the taxation district treasurer and his or her sureties from the obligations of the bond, unless the return of the taxation district treasurer under s. 74.43 is false. If the return is false, the bond continues in force and the taxation district treasurer and his or her sureties are subject to action upon the bond for all deficiencies and damages resulting from the false return.

History: 1987 a. 378; 1991 a. 39.

74.47 Interest and penalty on delinquent amounts.

(1) **INTEREST.** The interest rate on delinquent general property taxes, special charges, special assessments and special taxes included in the tax roll for collection is one percent per month or fraction of a month.

(2) **PENALTY ALLOWED.** (a) Any county board and the common council of any city authorized to act under s. 74.87 may by ordinance impose a penalty of up to 0.5% per month or fraction of a month, in addition to the interest under sub. (1), on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll.

(b) Any ordinance enacted under par. (a) may specify that the penalty under this subsection shall apply to any general property taxes, special assessments, special charges and special taxes that are delinquent on the effective date of the ordinance.

(3) **DISTRIBUTION.** (a) All interest and penalties collected by the county treasurer on payments of real property taxes and special taxes shall be retained by the county treasurer for the county.

(b) All interest and penalties on payments of delinquent special assessments and special charges collected by the county treasurer of a county which settles for unpaid special assessments and special charges under s. 74.29 shall be retained by the county treasurer for the county.

(c) All interest on payments of delinquent special assessments and special charges collected by the county treasurer of a county which does not settle for unpaid special assessments and special charges under s. 74.29 shall, along with the delinquent amounts that have been paid, be paid to the taxing jurisdiction which assessed the special assessment or special charge as follows:

1. If collected on or before July 31, as part of the settlement under s. 74.29.

2. If collected after July 31 and before issuance of the tax certificate under s. 74.57, on or before September 15.

(d) All interest and penalties on delinquent general property taxes, special assessments, special charges and special taxes collected on or before July 31 by the treasurer of a taxation district which has enacted an ordinance under s. 74.12 shall be retained by the taxation district treasurer for the taxation district.

(e) All interest and penalties on payments of delinquent personal property taxes collected by the taxation district treasurer shall be retained by the taxation district treasurer for the taxation district.

(f) All penalties on payments of delinquent special assessments and special charges collected by the county treasurer of a county which does not settle for unpaid special assessments and special charges shall be retained by the county treasurer for the county.

History: 1987 a. 378; 1989 a. 104; 1991 a. 39.

74.485 Charge for converting agricultural land. (1) **DEFINITION.** In this section, "agricultural land" has the meaning given in s. 70.32 (2) (c) 1g.

(2) **CONVERSION CHARGE.** Except as provided in sub. (4), a person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible to be assessed as agricultural land under s. 70.32 (2r), as determined by the assessor of the taxation district in which the land is located, shall pay a conversion charge to the county in which the land is located in an amount, calculated by the county treasurer, that is equal to the number of acres converted multiplied by the amount of the difference between the average fair market value of an acre of agricultural land sold in the county in the year before the year that the person converts the land, as determined under sub. (3), and the average equalized value of an acre of agricultural land in the county in the year before the year that the person converts the land, as determined under sub. (3), multiplied by the following:

(a) Five percent, if the converted land is more than 30 acres.

(b) Seven and one-half percent, if the converted land is 30 acres or less but at least 10 acres.

(c) Ten percent, if the converted land is less than 10 acres.

(3) **VALUE DETERMINATION.** Annually, the department of revenue shall determine the average equalized value of an acre of agricultural land in each county in the previous year, as provided under s. 70.57, and the average fair market value of an acre of agricultural land sold in each county in the previous year based on the sales in each county in the previous year of parcels of agricultural land that are 38 acres or more to buyers who intend to use the land as agricultural land.

(4) **EXCEPTIONS AND DEFERRAL.** (a) A person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible to be assessed as agricultural land under s. 70.32 (2r) is not subject to a conversion charge under sub. (2) if the converted land may be assessed as undeveloped under s. 70.32 (2) (a) 5., as agricultural forest under s. 70.32 (2) (a) 5m., as productive forest land under s. 70.32 (2) (a) 6., or as other under s. 70.32 (2) (a) 7. or if the amount of the conversion charge determined under sub. (2) represents less than \$25 for each acre of converted land.

(b) If a person owes a conversion charge under sub. (2), the treasurer of the county in which the person's land is located may defer payment of the conversion charge to the succeeding taxable year if the person demonstrates to the assessor of the taxation district in which the land is located that the person's land will be used as agricultural land in the succeeding taxable year. A person who receives a deferral under this paragraph is not subject to the conversion charge under sub. (2) related to the deferral, if the person's land is used as agricultural land in the succeeding taxable year. If

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North Central Health Care
 Review of 2016 Services
 Lincoln County

5/16/2016

Direct Services:	2016		2016		2016		2016		2016		Variance By Program
	April	Actual Rev	April	Budget Rev	April	Variance	April	Actual Exp	April	Budget Exp	
Outpatient Services	\$118,402	\$143,126	\$143,126	\$24,724)	\$184,779	\$204,459	\$19,680	(\$5,044)			
Lincoln Psychiatry Services	\$25,655	\$16,232	\$9,423		\$189,171	\$106,845	(\$82,326)	(\$72,903)			
Community Treatment	\$431,510	\$272,730	\$158,780		\$277,376	\$375,808	\$98,432	\$257,211			
	\$575,567	\$432,089	\$143,478		\$651,326	\$687,112	\$35,786	\$179,264			
Shared Services:											
Inpatient	\$233,046	\$205,619	\$27,427		\$422,600	\$315,148	(\$107,452)	(\$80,024)			
CBRF	\$33,421	\$41,160	(\$7,739)		\$33,060	\$34,484	\$1,424	(\$6,314)			
Crisis	\$8,732	\$6,220	\$2,512		\$81,210	\$58,766	(\$22,444)	(\$19,932)			
AODA Day Hospital	\$5,441	\$5,910	(\$469)		\$4,837	\$10,001	\$5,164	\$4,694			
Protective Services	\$14,111	\$12,097	\$2,014		\$28,253	\$30,009	\$1,756	\$3,770			
Birth To Three	\$36,038	\$31,896	\$4,142		\$72,088	\$61,623	(\$10,465)	(\$6,323)			
Apartments	\$16,878	\$15,661	\$1,217		\$15,893	\$15,661	(\$232)	\$985			
Contract Services	\$0	\$0	\$0		\$79,383	\$50,951	(\$28,432)	(\$28,432)			
	\$347,667	\$318,563	\$29,104		\$737,324	\$576,643	(\$160,681)	(\$131,576)			
Totals	\$923,234	\$750,652	\$172,582		\$1,388,650	\$1,263,755	(\$124,895)	\$47,688			
Base County Allocation	\$278,571	\$278,571	(\$0)					(\$0)			
Nonoperating Revenue	\$2,111	\$1,711	\$400					\$400			
County Appropriation	\$232,821	\$232,821	\$0					\$0			
Excess Revenue (Expense)	\$1,436,737	\$1,263,755	\$172,982		\$1,388,650	\$1,263,755	(\$124,895)	\$48,087			



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LINCOLN COUNTY
YEAR-TO-DATE BUDGET REPORT
MAY 2016 EXPENDITURE REPORT

FOR 2016 05

JOURNAL DETAIL 2016 5 TO 2016 5

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ORIGINAL APPROP	TRANFRS/ADJUSTMS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND						
22 FINANCE DEPARTMENT						
10220051 511000 FINANCE SALARIES	0	246,786	97,173.39	.00	149,612.61	39.4%
2016/05/000023 05/13/2016 PRJ		540.20 REF PAYROL			WARRANT=160513 RUN=1 HIGHWAY	
2016/05/000024 05/13/2016 PRJ		9,519.18 REF PAYROL			WARRANT=160513 RUN=2 GENERAL	
2016/05/000111 05/27/2016 PRJ		540.20 REF PAYROL			WARRANT=160527 RUN=1 HIGHWAY	
2016/05/000112 05/27/2016 PRJ		9,519.18 REF PAYROL			WARRANT=160527 RUN=2 GENERAL	
10220051 520000 FINANCE EMPLOYEE B	0	108,783	49,422.25	.00	59,360.75	45.4%*
2016/05/000023 05/13/2016 PRJ		287.92 REF PAYROL			WARRANT=160513 RUN=1 HIGHWAY	
2016/05/000024 05/13/2016 PRJ		5,056.86 REF PAYROL			WARRANT=160513 RUN=2 GENERAL	
2016/05/000111 05/27/2016 PRJ		285.26 REF PAYROL			WARRANT=160527 RUN=1 HIGHWAY	
2016/05/000112 05/27/2016 PRJ		5,034.94 REF PAYROL			WARRANT=160527 RUN=2 GENERAL	
10220051 531010 FINANCE AUDITING S	0	24,000	9,750.00	.00	14,250.00	40.6%
10220051 552001 FINANCE TELEPHONE	0	450	184.41	.00	265.59	41.0%
2016/05/000138 05/26/2016 GEN		38.15 REF SLB			MAY 2016 TELEPHONE CHARGES	
10220051 554001 PRINTING ALLOCATIO	0	2,200	776.55	.00	1,423.45	35.3%
10220051 555000 FINANCE TRAVEL TRA	0	1,500	866.49	.00	633.51	57.8%*
10220051 556000 FINANCE DUES	0	300	147.50	.00	152.50	49.2%*
10220051 561100 FINANCE OFFICE SUP	0	3,500	1,181.71	.00	2,318.29	33.8%
2016/05/000013 05/05/2016 API		284.00 VND 000420 VCH			ROTO-GRAPHIC PRINTIN ENVELOPES	300760
2016/05/000013 05/05/2016 API		133.00 VND 000420 VCH			ROTO-GRAPHIC PRINTIN ENVELOPES	300760
2016/05/000013 05/05/2016 API		37.16 VND 300012 VCH			VIP OFFICE PRODUCTS BINDERS	300778
TOTAL FINANCE DEPARTMENT	0	387,519	159,502.30	.00	228,016.70	41.2%

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LINCOLN COUNTY
YEAR-TO-DATE BUDGET REPORT
MAY 2016 EXPENDITURE REPORT

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FOR 2016 05

JOURNAL DETAIL 2016 5 TO 2016 5

TOTAL GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	387,519	0	387,519	159,502.30	.00	228,016.70	41.2%
TOTAL EXPENSES	387,519	0	387,519	159,502.30	.00	228,016.70	
GRAND TOTAL	387,519	0	387,519	159,502.30	.00	228,016.70	41.2%

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