

**LINCOLN COUNTY  
FINANCE AND INSURANCE COMMITTEE  
Lincoln County Service Center, Room 248  
Friday September 9, 2016  
7:30 a.m.**

- 1) Call Meeting to Order
- 2) Approval of Minutes – August 5, 2016
- 3) County Clerk Year-to-Date Budget and Activity Reports
- 4) Treasurer’s Report- Petruzates
  - Year-to-Date Budget Report
  - Report
- 5) Treasurer Ten Year Long Range Plan
- 6) Resolution 2016-09-XX – Resolution Accepting and Expressing Gratitude to the Bierman Family Foundation, Inc. for the Grant Award of \$172,000 for Implementation of a K-9 Program Within the Lincoln County Sheriff’s Office
- 7) Sheriff’s Office Purchase Card Request
- 8) Lincoln County Economic Development Report
- 9) Agreement Between Lincoln County and Participating Libraries
- 10) Cash Report
- 11) August 2016 Year-to-Date Budget Report
- 12) 2017 Budget Issues and Preliminary Tax Levy Report
- 13) North Central Health Care Budget Report
- 14) Court Collection Position Report
- 15) Director’s Report
  - A. Year-to-Date Budget Report
- 16) Review Correspondence/Communications
- 17) Review County Voucher Listing
- 18) Set Next Meeting Date
- 19) 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 August 5, 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, Rusch, Baughan, & Weaver  
**Others Present** – Leydet, Marlowe, Scholz, Reith, Viegut, Gervais, Dunn, Peterson, and Petruzates
2. **Approval of Minutes of July 8, 2016** – M/S (Motion/Second) by Baughan/Rusch to approve minutes as printed – all voting aye.
3. **Resolution 2016-08-xx (General Obligation Bonds or Promissory Notes for Pine Crest Nursing Home)** - Viegut presented the authorizing resolution and funding plan for the Pine Crest nursing home project. The resolution would authorize up to \$9,600,000 of borrowing. The funding plan outlines four issues beginning in December 2016 which allows for the best rates and keeps the debt service payments below the target of \$635,000. The resolution will go the County Board with approval of the bids in September. Discussion followed. M/S Swanson/Rusch to approve and forward the authorizing resolution to County Board at the same time the construction bids are presented at County Board – all voting aye.
4. **County Clerk Year-to-Date Budget and Activity Reports** – Reports were included in the packet. Marlowe noted that he is within budget. Reports were placed on file.
5. **County Treasurer's Report** – Treasurer Petruzates reviewed monthly reports with the Committee and reported no significant budget issues. Reports were placed on file.
6. **Cash Report** – Director Leydet reviewed the cash report. Cash decreased 1.42 percent or \$309,567.28 over last year at this time. Leydet reported that most of this was expected due to higher fund balances in 2015 and from accounting timing issues. Discussion followed. Report was placed on file.
7. **Ordinance 2016-08 (Annual Registration Fee)** – Reith introduced the Ordinance which would establish an annual \$20 registration fee for Lincoln County vehicles. The County would anticipate \$536,425 in revenue. This money would be utilized to maintain and rebuild the highway infrastructure. Exemptions were discussed. Highway Committee voted in support of the ordinance. Discussion followed. Weaver/Allen to support the ordinance and send to County Board – all voting aye.
8. **2016 Roads Fund Budget Modification** – Reith presented the budget modification for a change in the State aid and to account for the residual contingency fund transfer. M/S Allen/Baughan to approve the budget modification as presented – all voting aye.
9. **July 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 August meeting.
10. **2017 Budget Issues and Preliminary Tax Levy Report** – Dunn addressed the committee and requested an additional \$8,426 for the Tomahawk library. Lincoln County's portion of funding will be reduced by that amount due to a three percent drop in county

resident circulation. M/S Weaver/Rusch to include an additional \$8,426 in the 2017 budget for Tomahawk library. Motion and second were withdrawn after Leydet suggested waiting until after the entire 2017 budget discussion. Baughan presented a list of budget saving ideas. Discussion took place. No action was taken, but the list will remain for discussion purposes for later in the budget process. Leydet reported that preliminary equalized valuation numbers were out. Preliminarily net new construction will increase by .61 percent, overall equalized value has a zero percent increase, and the equalized value reduced by TID decreased by \$3,090,000. This would allow for an increase in the operating levy of about \$70,000 for 2017. The final numbers will be out August 15<sup>th</sup>. Revenue for penalty on delinquent taxes was increased by \$150,000 and emergency medical charge for service was reduced \$70,000 due to lower than expected Medicaid reimbursement. Discussion followed. No action taken. Reports will be presented to County Board at the August meeting.

11. **Finance Department 10 Year Plan** – Leydet presented the Finance Department 10 year plan. Leydet mentioned turnover and training as being long term issues. Discussion followed. M/S Swanson/Allen to approve 10 long range plan – all voting aye.
12. **North Central Health Care Budget Report** – Report shows North Central Health Care services over budget by \$10,267 for June 2016. Discussion followed. Report was placed on file.
13. **Court Collection Position Report** - Report shows a total of \$12,594 collected by court collection position in July 2016. Discussion followed. Report was placed on file.

**CLOSED SESSION**

14. **Under Sec. 19.85(1) (f) “considering medical, social or personal history of a specific person which, if discussed in public would be likely to have a substantial adverse effect upon the reputation of any person referred to in such history or data”**

**1. Leave of absence request – Dawn Bergs**

M/S Rusch/Allen to go into closed session- all voting aye with a roll call vote.

**OPEN SESSION**

M/S Swanson/Allen to come out of open session – all voting aye with a roll call vote.

15. **Take any necessary action on Items Discussed in Closed Session** – M/S Swanson/Rusch to approve leave of absence request for Dawn Bergs – all voting aye.
16. **Director’s Report** – Director Leydet reviewed June report and expects to be within budget in 2016. Report was placed on file.
- 17 **Review Correspondence/Communication** – None
- 18 **Review County Voucher Listing** – Listing was made available all checks were sequentially numbered with no unusual checks being noted.
- 19 **Set Next Meeting Date** – September 9<sup>th</sup> , at 7:30 a.m.
- 20 **Adjourn** – M/S Swanson/Baughan to adjourn at 9:41 a.m. – all voting aye.

Minutes prepared by,  
Dan Leydet, Finance Director

**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	9	11	3	7					69	0.00
Cutting Notices	76	27	16	1	10	7	15	14					166	0.00
DNR/License & Vehicle	26	48	30	40	11	0	0	0					155	*104.45
DMV/Temp Plates	2	3	4	4	3	2	3	13					34	340.00
DMV/Plates	5	7	6	4	13	3	1	3					42	430.50
DMV/Renewals	4	2	4	1	3	1	0	0					15	75.00
Marriage License	5	5	8	8	18	20	15	24					103	5095.00
Work Permits	11	12	24	25	26	54	29	34					215	537.50
<b>Grand Totals</b>	<b>136</b>	<b>118</b>	<b>102</b>	<b>91</b>	<b>93</b>	<b>98</b>	<b>66</b>	<b>95</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>799</b>	<b>\$ 6,478.00</b>

\*DNR Fiscal Year is March to March

**Special Projects**

4 Election

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

Tax Deed Notices



09/02/2016 07:40  
dan-1

LINCOLN COUNTY  
YEAR-TO-DATE BUDGET REPORT

AUGUST EXPENDITURE REPORT

09/02/2016 07:40  
dan-1

LINCOLN COUNTY  
YEAR-TO-DATE BUDGET REPORT

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dan-1

LINCOLN COUNTY  
YEAR-TO-DATE BUDGET REPORT

AUGUST EXPENDITURE REPORT

09/02/2016 07:40  
dan-1

JOURNAL DETAIL 2016 8 TO 2016 8									
FOR 2016 08	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED		
0010 GENERAL FUND									
23 COUNTY CLERK									
10230051 511000 CTY CLERK SALARIES	93,903	0	93,903	57,509.57	.00	36,393.43	61.2%		
2016/08/000007 08/05/2016 PRJ	3,792.44							WARRANT=160805	RUN=2 GENERAL
2016/08/000049 08/05/2016 GEN	-240.00							HEALTH CLUB REIME CHARGE	
2016/08/000080 08/19/2016 PRJ	3,552.44							WARRANT=160819	RUN=2 GENERAL
10230051 520000 CTY CLERK EMPLOYEE	58,947	0	58,947	35,901.83	.00	23,045.17	60.9%		
2016/08/000007 08/05/2016 PRJ	2,190.14							WARRANT=160805	RUN=2 GENERAL
2016/08/000080 08/19/2016 PRJ	2,118.81							WARRANT=160819	RUN=2 GENERAL
10230051 552001 CTY CLERK TELEPHON	250	0	250	155.96	.00	94.04	62.4%		
2016/08/000150 08/31/2016 GEN	19.58							AUGUST 2016 TELEPHONE CHGS	
10230051 554001 PRINTING ALLOCATIO	750	0	750	425.42	.00	324.58	56.7%		
10230051 555000 CTY CLERK TRAVEL T	2,450	0	2,450	1,591.94	.00	858.06	65.0%		
2016/08/000013 08/04/2016 API	58.86	VND 999829	VCH					MAPLOWE, CHRISTOPHER MILEAGE	302596
10230051 560000 CTY CLERK SUPPLIES	3,000	0	3,000	1,052.46	.00	1,947.54	35.1%		
10233851 511000 CTY CLERK ELECTION	600	0	600	304.91	.00	295.09	50.8%		
2016/08/000080 08/19/2016 PRJ	98.58							WARRANT=160819	RUN=2 GENERAL
10233851 520000 CTY CLERK ELECTION	88	0	88	203.28	.00	-115.28	231.0%*		
2016/08/000080 08/19/2016 PRJ	66.22							WARRANT=160819	RUN=2 GENERAL
10233851 560000 CTY CLERK ELECTION	60,690	0	60,690	51,778.95	.00	8,911.05	85.3%*		
2016/08/000013 08/04/2016 API	121.50	VND 000150	VCH					ELECTION SYSTEMS & S BALLOTS	302566
2016/08/000050 08/11/2016 API	79.44	VND 007192	VCH					HOTCHKISS, ERIN ELECTION WORK & MILEAGE	302730
2016/08/000050 08/11/2016 API	48.38	VND 999829	VCH					MAPLOWE, CHRISTOPHER MILEAGE	302745
2016/08/000050 08/11/2016 API	44.20	VND 000465	VCH					TOMAHAWK LEADER, INC CB MIN, PUBLIC TEST	302785
2016/08/000088 08/18/2016 API	73.24	VND 000599	VCH					SCHROEDER, JOAN BOARD OF CANVASS	302946
2016/08/000088 08/18/2016 API	94.84	VND 999246	VCH					WOLLER, CHARLENE BOARD OF CANVASS	302984
2016/08/000129 08/25/2016 API	4,045.95	VND 000150	VCH					ELECTION SYSTEMS & S BALLOTS	303014









FOR 2016 08

JOURNAL DETAIL 2016 8 TO 2016 8

	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
24 TREASURERS DEPARTMENT							
10240051 511000 TREASURER SALARIES	94,973	0	94,973	58,451.25	.00	36,521.75	61.5%
2016/08/000007 08/05/2016 PRJ	3,687.51						
2016/08/000049 08/05/2016 GEN	-57.00						
2016/08/000080 08/19/2016 PRJ	3,630.51						
10240051 520000 TREASURER EMPLOYEE	44,868	0	44,868	28,018.84	.00	16,849.16	62.4%
2016/08/000007 08/05/2016 PRJ	1,697.97						
2016/08/000080 08/19/2016 PRJ	1,690.18						
10240051 552001 TREASURER TELEPHON	300	0	300	186.89	.00	113.11	62.3%
2016/08/000150 08/31/2016 GEN	23.06						
10240051 553000 TREASURER ADVERTIS	300	0	300	88.40	.00	211.60	29.5%
2016/08/000088 08/18/2016 API	88.40	VND 000465 VCH					
10240051 554001 PRINTING ALLOCATIO	2,500	0	2,500	1,112.27	.00	1,387.73	44.5%
10240051 555000 TREASURER TRAVEL T	2,000	0	2,000	739.92	.00	1,260.08	37.0%
10240051 560000 TREASURER SUPPLIES	2,000	0	2,000	724.35	.00	1,275.65	36.2%
2016/08/000088 08/18/2016 API	69.99	VND 300012 VCH					
2016/08/000149 08/31/2016 GEN	3.00	REF SLB					
10240051 561101 TREASURER POSTAGE	3,900	0	3,900	2,134.79	.00	1,765.21	54.7%
TOTAL TREASURERS DEPARTMENT	150,841	0	150,841	91,456.71	.00	59,384.29	60.6%
TOTAL GENERAL FUND	150,841	0	150,841	91,456.71	.00	59,384.29	60.6%
TOTAL EXPENSES	150,841	0	150,841	91,456.71	.00	59,384.29	60.6%
GRAND TOTAL	150,841	0	150,841	91,456.71	.00	59,384.29	60.6%

WARRANT-160805 RUN=2 GENERAL  
HEALTH CLUB REIMB CHARGE  
WARRANT-160819 RUN=2 GENERAL  
WARRANT-160805 RUN=2 GENERAL  
WARRANT-160819 RUN=2 GENERAL  
AUGUST 2016 TELEPHONE CHGS  
TOMAHAWK LEADER, INC NOTICE TO TAXPAYERS  
VIP OFFICE PRODUCTS NEW CALCULATOR  
PROBATE FEES P SEIS

## Departmental Ten Year Long Range Plan

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**Department:** Lincoln County Treasurer

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The Mission of the County Treasurer's office is to provide high-quality service in an efficient courteous manner and offers support to local government and the public with efficient and accurate tax information. This office has the responsibility of collection, disbursement, investments, maintaining accurate records as well as safekeeping all county funds as prescribed by State Statutes and the direction of the County Board.

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**Mission Statement:**

A new Land Records system will be implemented. Planned implementation will take place in 2017 – 2019. Three new printers will be needed. Starting with the 2016 tax roll the company (J.Maule), used by the municipalities for tax collection, has been bought by Transcendent. At this time I do not know what the fiscal impact or what programming changes will need to take place.

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**Department Program Changes:**

I am not aware of any legislation changes at this time.

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**Statutory Mandates:**

An additional part-time/full time person would be a great asset to the department, for departmental knowledge and coverage of vacations/illness, to ensure consistent and constant coverage of the office.

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**Personnel Changes:**

The staff in the Treasurer's office consists of two people, the Treasurer and Deputy Treasurer. Both have over twenty plus years of service with Lincoln County.

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**Department Structural Changes:**

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**Legal Issues:**

Financial impact when additional staff is implemented. The impact regarding a new land records system will be determined, dependent on the final results of Marathon County's RPF.

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**Financial:**

**Depending on the software licensing for the new land records system, we may be more dependent on Lincoln County IT department, as currently we rely on Marathon County IT department for programming and program issues.**

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**Information Technology:**

**None at this time**

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**Capital Improvement Projects (CIP):**



AGREEMENT BETWEEN THE LINCOLN COUNTY BOARD OF SUPERVISORS  
AND PARTICIPATING LIBRARIES

I. General agreement and purpose:

The Lincoln County Board of Supervisors (hereafter abbreviated LCBS) and the library board of the T. B. Scott Free Library of Merrill, WI, and the library board of the Tomahawk Public Library of Tomahawk, WI, do hereby enter into an agreement as authorized by Chapter 43 of the Wisconsin Statutes, for the purpose of providing county-wide library service to all residents of Lincoln County through local participating public libraries.

II. Definitions for the Purposes of this Agreement:

A. "Member" is a local participating public library within Lincoln County, organized under Section 43.52 of the Wisconsin Statutes, which enters into an agreement with the LCBS for the purpose of carrying out the county library program.

B. "Materials" means any book or audio-visual material, or other item or equipment used in circulation.

C. "Circulation" means the check out of any material which is the property of a member library.

III. Mutual Agreements:

A. It is the purpose of members joining in these agreements to create a system of mutual reciprocity of library facilities and services to all residents of Lincoln County.

B. This agreement shall supersede the previous intra-county agreement.

C. Members shall conduct operations and library services in accordance with accepted library procedures. Each community should continue to strive to strengthen and improve services.

D. Lincoln County shall pay a proportion of the total budget of each member. The amount paid to each member shall be based on the percent of that member's circulation to Lincoln County residents who live outside of Merrill and Tomahawk. The percentage paid to each member shall be based on circulation statistics from that member's annual report for the last full calendar year preceding the presentation of the budget proposal to the County.

Such proportion shall be expressed in whole numbers by rounding down to the nearest whole number where the actual proportion is less than or equal to .49 (49/100ths). Where a whole number and any fraction in addition thereto is .50 (50/100ths) or greater, the whole number for purposes of determining payment shall be increased to the nearest whole number.

E. This agreement shall be effective from the date of this contract and shall continue in force unless changed by mutual consent of an individual member library board and the LCBS or by the withdrawal of membership. Any withdrawals shall be in accordance with the appropriate provisions of Wisconsin Statutes. This agreement shall be reviewed by the participating parties at least once every five years.

F. Any changes or modifications will be submitted to the Wisconsin Valley Library Service for review.

#### IV. Cash Grant Provisions:

1. Cash grants may be allocated to Lincoln County for library development. The members are responsible for apportioning the grants proportionately to each member's share of total circulation for the previous year.
2. Cash grants are awarded for the purpose\* of encouraging libraries to improve and extend their services. Since needs differ among libraries, the uses to which the money is put may vary widely. Examples of potential uses include, but are not limited to, the following: improving and enhancing collections, increasing staff ability to serve the public, providing services to nursing homes and shut-ins, computerizing library services and procedures.
3. Cash grants may not be used for construction or remodeling, and may not be used to reduce the local support of a member.
4. Recipients of cash grants agree to supply an annual budget/expenditure report to the Wisconsin Valley Library Service/Department of Library Services.

#### B. The Budgetary Process:

1. The annual budget of the members may be presented to the full County Board of Supervisors and/or the Finance Committee of the County Board.

2. Each participating library is responsible for submitting to the LCBS a copy of its proposed budget for the forthcoming fiscal year. Said budget shall:
  - a. Include proposed expenditures and receipts according to a format approved by the LCBS.
  - b. Identify the uses to be made of all Lincoln County funds.
3. A representative of the board of the participating library and/or a member of the library staff may meet with the LCBS in order to participate in the budgetary process and/or provide professional assistance.

V. Evaluation:

It shall be the duty of all member libraries to provide the LCBS with the information LCBS feels it needs to evaluate the library services to all county residents.

VI. Amendments:

This agreement may be amended through the mutual planning of participating libraries and the LCBS and in accord with III (F) of this agreement.

LOCAL LIBRARY BOARDS

Carol R. Weber  
 President, T. B. Scott Free Library  
 Board of Trustees

July 1, 1991  
 Date

Brent T. Balsovich  
 President, Tomahawk Public Library  
 Board of Trustees

July 9, 1991  
 Date

LINCOLN COUNTY BOARD OF SUPERVISORS

Frank Higgins  
 Chairman

6/18/91  
 Date

LINCOLN COUNTY  
 FINANCE COMMITTEE CASH REPORT  
 FOR THE MONTH OF JULY, 2015  
 SEPTEMBER 4, 2015

	JULY					
	2014		2015		Amount Change	% Change
	Pooled Cash	Segregated Accounts	Pooled Cash	Segregated Accounts		
<b>POOLED INVESTMENTS</b>						
STATE POOL	4,341,363.86		6,131,873.12		(1,790,509.26)	-29.20%
CDS	13,954,321.84		13,909,573.67		44,748.17	0.32%
CHECKING	6,878,421.80		6,726,645.34		151,776.46	2.26%
TOTAL	<u>25,174,107.50</u>		<u>26,768,092.13</u>		<u>(1,593,984.63)</u>	<u>-5.95%</u>
<b>COUNTY FUNDS</b>						
<b>GENERAL FUND</b>						
CIP DESIGNATED	1,400,386.52		3,035,234.52		(1,634,848.00)	-53.86%
CASH FLOW	12,687,234.51		12,661,919.97		25,314.54	0.20%
HUBER ACCOUNT		215,379.30		154,808.76	60,570.54	39.13%
CLERK OF COURT DEPOSITS		206,096.64		178,729.16	27,367.48	15.31%
IMPREST PAYROLL ACCT		5.90		-	5.90	#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		5,012.45		5,010.94	1.51	0.03%
COPS GRANT CHECKING		200.18		650.19	(450.01)	-69.21%
COUNTY ROADS	2,151,946.10		1,491,690.70		660,255.40	44.26%
JAIL ASSESSMENT	54,422.15		29,433.88		24,988.27	84.90%
EMERGENCY MEDICAL	(104,885.68)		112,753.24		(217,638.92)	-193.02%
HEALTH DEPARTMENT	741,775.39		784,628.40		(42,853.01)	-5.46%
SOCIAL SERVICES	191,313.95		121,977.62		69,336.33	56.84%
REP PAYEE DEDICATED		2,423.02		1,406.89	1,016.13	72.23%
REP PAYEE		275.37		25.00	250.37	1001.48%
WELFARE TRUST		3,132.24		3,167.24	(35.00)	-1.11%
<b>COMMUNITY DEVELOPMENT</b>						
CDBG LOAN CHECKING		2.00		2.00	-	0.00%
DEBT SERVICE	217,869.09		222,079.26		(4,210.17)	-1.90%
DOG LICENSE	40,977.00		41,098.13		(121.13)	-0.29%
SECTION 125	300.00		300.00		-	0.00%
SECTION 125 FLEX		24,850.71		22,805.78	2,044.93	8.97%
SOLID WASTE	2,367,833.13		2,218,547.71		149,285.42	6.73%
CLOSURE TRUST		1,942,984.46		1,914,394.07	28,590.39	1.49%
LONG-TERM CARE		2,675,369.68		2,591,997.18	83,372.50	3.22%
PINE CREST	409,319.91		1,578,969.91		(1,169,650.00)	-74.08%
PETTY CASH		3,000.00		3,000.00	-	0.00%
DONATION FUND		15,816.62		13,255.45	2,561.17	19.32%
RESIDENT TRUST FUND		37,432.81		45,294.49	(7,861.68)	-17.36%
BANK TRANSFER		(2,450,803.24)		(2,843,319.96)	392,516.72	-13.80%
RESIDENT CLEARING ACCT		2,817.70		-	2,817.70	#DIV/0!
SPECIAL FUND		2,940.74		5,271.46	(2,330.72)	-44.21%
FORESTRY	3,567,351.57		2,630,487.45		936,864.12	35.62%
LINCOLN INDUSTRIES	977,683.36		707,880.58		269,802.78	38.11%
HIGHWAY	385,509.13		944,262.82		(558,753.69)	-59.17%
SELF FUNDED HEALTH INS	85,071.37		186,827.94		(101,756.57)	-54.47%
CHECKING ACCT		-			-	#DIV/0!
INVESTMENT ACCT		1,253,715.80		1,223,160.34	30,555.46	2.50%
SAVINGS ACCT		2,350,673.10		1,246,870.09	1,103,803.01	88.53%
	<u>25,174,107.50</u>	<u>6,316,325.48</u>	<u>26,768,092.13</u>	<u>4,591,529.08</u>	<u>130,811.77</u>	<u>0.42%</u>
TOTAL CASH	<u>31,490,432.98</u>		<u>31,359,621.21</u>			



LINCOLN COUNTY  
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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
00 NON-DEPARTMENTAL	621,314	1,007,021	1,079,748.61	-1,039.71	.00	-72,727.61	107.2%
10 COUNTY BOARD	1,837,346	2,613,149	2,128,959.44	437,809.01	.00	484,189.56	81.5%
20 ADMINISTRATIVE PERSONNEL	194,492	254,492	190,215.79	27,994.73	.00	64,276.21	74.7%
21 CORPORATION COUNSEL	178,698	178,698	88,615.55	9,601.41	.00	90,082.45	49.6%
22 FINANCE DEPARTMENT	387,519	387,519	270,649.31	28,780.76	.00	116,869.69	69.8%
23 COUNTY CLERK	220,678	220,678	148,924.32	16,055.81	.00	71,753.68	67.5%
24 TREASURERS DEPARTMENT	150,841	150,841	91,456.71	10,833.62	.00	59,384.29	60.6%
25 INFORMATION TECHNOLOGY	790,660	790,660	507,800.79	76,782.09	.00	282,859.21	64.2%
26 MAINTENANCE DEPARTMENT	1,296,263	1,312,120	624,562.29	51,976.72	.00	687,557.71	47.6%
27 VETERANS DEPARTMENT	152,561	162,877	98,581.20	11,022.74	.00	64,295.80	60.5%
30 CLERK OF COURTS	591,426	591,426	318,963.72	53,038.77	.00	272,462.28	53.9%
31 CIRCUIT COURT (PROBATE)	283,035	283,035	172,209.68	22,773.57	.00	110,825.32	60.8%
32 FAMILY COURT COMMISSIONER	24,709	24,709	13,266.70	11.53	.00	11,442.30	53.7%
33 DISTRICT ATTORNEYS OFFICE	245,961	245,961	149,982.18	17,162.90	.00	95,978.82	61.0%
41 LAND SERVICES DEPARTMENT	1,216,092	1,506,733	832,914.90	62,027.23	.00	673,818.10	55.3%
43 REGISTER OF DEEDS	214,848	214,848	129,662.80	15,818.41	.00	85,185.20	60.4%
44 UW EXTENSION	248,346	250,837	122,745.91	4,056.84	.00	128,091.09	48.9%
50 SHERIFFS DEPARTMENT	7,043,102	7,282,464	4,373,131.14	536,362.29	.00	2,909,332.86	60.1%
51 CORONERS DEPARTMENT	58,076	58,076	26,402.04	2,342.81	.00	31,673.96	45.5%
52 EMERGENCY MANAGEMENT	110,436	118,840	58,978.31	12,685.72	.00	59,861.69	49.6%
60 CHILD SUPPORT	263,351	263,351	150,726.46	15,550.76	.00	112,624.54	57.2%
TOTAL GENERAL FUND	16,129,754	17,918,335	11,578,497.85	1,411,668.01	.00	6,339,837.15	64.6%
0020 COUNTY ROADS FUND							
00 NON-DEPARTMENTAL	3,713,025	4,304,881	1,526,017.41	.00	.00	2,778,863.59	35.4%
TOTAL COUNTY ROADS FUND	3,713,025	4,304,881	1,526,017.41	.00	.00	2,778,863.59	35.4%
0021 JAIL ASSESSMENT FUND							
00 NON-DEPARTMENTAL	43,109	43,109	21,499.70	20,044.00	.00	21,609.30	49.9%
TOTAL JAIL ASSESSMENT FUND	43,109	43,109	21,499.70	20,044.00	.00	21,609.30	49.9%
0022 EMERGENCY MEDICAL FUND							



LINCOLN COUNTY  
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0022	EMERGENCY MEDICAL FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	1,920,037	2,080,037	1,049,176.15	6,871.36	.00	1,030,860.85	50.4%
	TOTAL EMERGENCY MEDICAL FUND	1,920,037	2,080,037	1,049,176.15	6,871.36	.00	1,030,860.85	50.4%
0023	HEALTH DEPARTMENT FUND							
00	NON-DEPARTMENTAL	967,543	1,039,122	653,443.91	71,160.01	.00	385,678.09	62.9%
	TOTAL HEALTH DEPARTMENT FUND	967,543	1,039,122	653,443.91	71,160.01	.00	385,678.09	62.9%
0024	SOCIAL SERVICES FUND							
00	NON-DEPARTMENTAL	2,241,672	2,241,672	1,367,194.23	141,492.47	.00	874,477.77	61.0%
	TOTAL SOCIAL SERVICES FUND	2,241,672	2,241,672	1,367,194.23	141,492.47	.00	874,477.77	61.0%
0030	DEBT SERVICE FUND							
00	NON-DEPARTMENTAL	867,089	867,089	648,169.38	.00	.00	218,919.62	74.8%
	TOTAL DEBT SERVICE FUND	867,089	867,089	648,169.38	.00	.00	218,919.62	74.8%
0050	DOG LICENSE FUND							
00	NON-DEPARTMENTAL	40,000	40,000	.00	.00	.00	40,000.00	.0%
	TOTAL DOG LICENSE FUND	40,000	40,000	.00	.00	.00	40,000.00	.0%
0051	SEC 125 BENEFIT FUND							
00	NON-DEPARTMENTAL	0	0	995.25	.00	.00	-995.25	100.0%
	TOTAL SEC 125 BENEFIT FUND	0	0	995.25	.00	.00	-995.25	100.0%
0060	SOLID WASTE FUND							



0060	SOLID WASTE FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	2,087,122	2,087,122	711,103.31	36,581.42	.00	1,376,018.69	34.1%
	TOTAL SOLID WASTE FUND	2,087,122	2,087,122	711,103.31	36,581.42	.00	1,376,018.69	34.1%
0061	PINE CREST NURSING HOME							
00	NON-DEPARTMENTAL	11,720,800	11,720,800	8,004,392.24	835,651.42	.00	3,716,407.76	68.3%
	TOTAL PINE CREST NURSING HOME	11,720,800	11,720,800	8,004,392.24	835,651.42	.00	3,716,407.76	68.3%
0062	FORESTRY							
00	NON-DEPARTMENTAL	1,333,121	1,386,223	541,396.31	57,731.41	.00	844,826.69	39.1%
	TOTAL FORESTRY	1,333,121	1,386,223	541,396.31	57,731.41	.00	844,826.69	39.1%
0063	LINCOLN INDUSTRIES WORKSHOP							
00	NON-DEPARTMENTAL	1,785,983	1,785,983	945,347.97	82,050.32	.00	840,635.03	52.9%
	TOTAL LINCOLN INDUSTRIES WORKSHOP	1,785,983	1,785,983	945,347.97	82,050.32	.00	840,635.03	52.9%
0070	HIGHWAY FUND							
00	NON-DEPARTMENTAL	5,907,985	5,907,985	4,115,397.11	935,974.50	.00	1,792,587.89	69.7%
	TOTAL HIGHWAY FUND	5,907,985	5,907,985	4,115,397.11	935,974.50	.00	1,792,587.89	69.7%
0071	SELF FUNDED HEALTH INSURANCE							
00	NON-DEPARTMENTAL	0	0	2,389,076.15	8,966.87	.00	-2,389,076.15	100.0%
	TOTAL SELF FUNDED HEALTH INSURANC	0	0	2,389,076.15	8,966.87	.00	-2,389,076.15	100.0%
	GRAND TOTAL	48,757,240	51,422,358	33,551,706.97	3,608,191.79	.00	17,870,651.03	65.2%

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LINCOLN COUNTY  
 FINANCE AND INSURANCE COMMITTEE  
 PRELIMINARY 2017 BUDGET TAX LEVY  
 SEPTEMBER 9, 2016

	PROPOSED		PERCENT CHANGE	DOLLAR CHANGE	DESCRIPTION
	2016 TAX LEVY	2017 TAX LEVY			
NONDEPARTMENTAL	(3,483,118)	(3,629,618)	4.21%	(146,500)	PENALTY ON DELINQUENT TAXES
COUNTY BOARD CHAIR	46,900	34,400	-26.65%	(12,500)	
BOARD COMMITTEES	85,076	97,411	14.50%	12,335	
PUBLIC LIBRARIES	632,196	634,558	0.37%	2,362	
HUMANE SOCIETY	35,000	35,000	0.00%	-	
ECONOMIC DEVELOPMENT	45,000	45,000	0.00%	-	
NORTH CENTRAL HEALTH CARE	541,682	584,713	7.94%	43,031	
NCCAP	8,000	8,000	0.00%	-	
WISCONSIN VALLEY LIBRARY	4,177	4,177	0.00%	-	
ADRC-CW	149,466	150,000	0.36%	534	
ADMINISTRATION	194,492	266,925	37.24%	72,433	PAYROLL ADJUSTMENT
CORP COUNSEL	177,198	132,970	-24.96%	(44,228)	PAYROLL ADJUSTMENT
FINANCE	387,319	440,513	13.73%	53,194	PAYROLL ADJUSTMENT
COUNTY CLERK	189,428	166,292	-12.21%	(23,136)	PAYROLL ADJUSTMENT
TREASURER	150,806	152,860	1.36%	2,054	PAYROLL ADJUSTMENT
INFORMATION TECHNOLOGY	675,143	711,577	5.40%	36,434	PAYROLL ADJUSTMENT
MAINTENANCE	736,863	776,147	5.33%	39,284	PAYROLL ADJUSTMENT
VETERANS	140,561	156,013	10.99%	15,452	PAYROLL ADJUSTMENT
CLERK OF COURTS	340,144	334,266	-1.73%	(5,878)	PAYROLL ADJUSTMENT
CIRCUIT COURT	198,100	201,416	1.67%	3,316	PAYROLL ADJUSTMENT
FAMILY COURT COMMISSIONER	17,527	22,600	28.94%	5,073	
DISTRICT ATTORNEY	176,210	176,636	0.24%	426	PAYROLL ADJUSTMENT
VICTIM WITNESS	31,580	29,591	-6.30%	(1,989)	PAYROLL ADJUSTMENT
LAND SERVICES	719,630	743,507	3.32%	23,877	PAYROLL ADJUSTMENT
REGISTER OF DEEDS	17,823	17,658	-0.93%	(165)	PAYROLL ADJUSTMENT
UW EXTENSION	207,618	211,113	1.68%	3,495	PAYROLL ADJUSTMENT
SHERIFF DEPARTMENT	5,807,996	5,923,082	1.98%	115,086	PAYROLL ADJUSTMENT
CORONER	41,076	41,053	-0.06%	(23)	
EMERGENCY MANAGEMENT	27,135	27,772	2.35%	637	PAYROLL ADJUSTMENT
CHILD SUPPORT	43,472	44,719	2.87%	1,247	PAYROLL ADJUSTMENT
ROADS FUND	2,266,753	2,266,753	0.00%	-	
EMERGENCY MEDICAL	734,037	850,535	15.87%	116,498	INCREASED EXPEND, DECREASE REVENUE
HEALTH DEPARTMENT	505,067	549,481	8.79%	44,414	PAYROLL ADJUSTMENT
SOCIAL SERVICES	506,531	512,885	1.25%	6,354	PAYROLL ADJUSTMENT
DEBT SERVICE	852,238	892,995	4.78%	40,757	
PINE CREST	546,800	686,750	25.59%	139,950	PAYROLL ADJUSTMENT
	<u>13,755,926</u>	<u>14,299,750</u>	<u>3.95%</u>	<u>543,824</u>	
PRELIMINARY OPERATING LEVY		11,921,662			
2017 ESTIMATED OPERATIONAL LEVY LIMIT		<u>11,607,833</u>			
VARIANCE		<u>313,829</u>			



LINCOLN COUNTY  
YEAR-TO-DATE BUDGET REPORT  
AUGUST EXPENDITURE REPORT

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ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND						
22 FINANCE DEPARTMENT						
10220051 511000 FINANCE SALARIES	246,786	0	156,658.14	.00	90,127.86	63.5%
2016/08/000006 08/05/2016 PRJ	540.20 REF PAYROL				WARRANT-160805	RUN=1 HIGHWAY
2016/08/000007 08/05/2016 PRJ	9,859.18 REF PAYROL				WARRANT-160805	RUN=2 GENERAL
2016/08/000049 08/05/2016 GEN	-340.00 REF DL				HEALTH CLUB REIMB CHARGE	
2016/08/000079 08/19/2016 PRJ	540.20 REF PAYROL				WARRANT-160819	RUN=1 HIGHWAY
2016/08/000080 08/19/2016 PRJ	7,563.88 REF PAYROL				WARRANT-160819	RUN=2 GENERAL
10220051 520000 FINANCE EMPLOYEE B	108,783	0	81,733.47	.00	27,049.53	75.1%*
2016/08/000006 08/05/2016 PRJ	287.94 REF PAYROL				WARRANT-160805	RUN=1 HIGHWAY
2016/08/000007 08/05/2016 PRJ	5,925.53 REF PAYROL				WARRANT-160805	RUN=2 GENERAL
2016/08/000079 08/19/2016 PRJ	285.26 REF PAYROL				WARRANT-160819	RUN=1 HIGHWAY
2016/08/000080 08/19/2016 PRJ	3,928.43 REF PAYROL				WARRANT-160819	RUN=2 GENERAL
10220051 531010 FINANCE AUDITING S	24,000	0	28,250.00	.00	-4,250.00	117.7%*
10220051 552001 FINANCE TELEPHONE	450	0	292.51	.00	157.49	65.0%
2016/08/000150 08/31/2016 GEN	36.71 REF SLB				AUGUST 2016 TELEPHONE CHGS	
10220051 554001 PRINTING ALLOCATIO	2,200	0	1,328.18	.00	871.82	60.4%
10220051 555000 FINANCE TRAVEL TRA	1,500	0	841.85	.00	658.15	56.1%
10220051 556000 FINANCE DUES	300	0	260.00	.00	40.00	86.7%*
10220051 561100 FINANCE OFFICE SUP	3,500	0	1,285.16	.00	2,214.84	36.7%
2016/08/000088 08/18/2016 API	53.43 VND 300012 VCH				VIP OFFICE PRODUCTS	OFFICE SUPPLIES 302970
TOTAL FINANCE DEPARTMENT	387,519	0	270,649.31	.00	116,869.69	69.8%

## Economic update: Same old, same old

By John P. Thayer, CFA, CFP, Chief Investment Officer, Private Client & Institutional Services

August 2016



Does this sound familiar? The economy is experiencing slow growth and interest rates are staying lower longer than anyone ever imagined. It should be familiar; the U.S. economy has been stuck in this pattern for a very long time.

The Bureau of Economic Analysis reported preliminary estimates of the second quarter increase in gross domestic product at 1.2 percent. Historically, that's been referred to as "stall speed" — the growth rate at which the economy can tip over into a recession. But the economy seems able to sustain slow growth in this environment rather than going into recession because of all the accommodation from our central bank. This expansion of the money supply has come not just from the Federal Reserve Bank in the U.S., but also from central banks around the world doing everything they can to try to stimulate growth.

### Struggles in Europe and beyond

Brexit, the British populace's vote to exit the European Union (EU) on June 23, created a lot of uncertainty, to which capital markets reacted negatively. The U.S. stock market briefly declined, but has now made better than a full recovery. Bonds rallied because of a flight to safety, but have largely given back their gains. The most lasting effect was the decline in the pound sterling, which dropped about 10 percent and hasn't recovered.

However, the actual exit of Great Britain from the EU — which is still pending a vote in Parliament — likely won't take place until late 2019 or 2020, so it remains to be seen what its effect will be. One of the greatest dangers is that other EU members may hold similar referendum votes, and if additional countries vote to leave, it could set off a domino effect threatening the very survival of the EU.

The uncertainty has made high-quality U.S. bonds our greatest export. The term ZIRP — zero interest rate policy — has been used for a while in association with sovereign debt. Now the term in use is NIRP — negative interest rate policy. Having so many countries with negative interest rates on their debt has driven up demand for U.S. bonds. That demand drives our interest rates down.

### What's holding back the economy?

An escape from this slow growth pattern is complicated by the following factors:

Government spending hasn't been able to contribute to economic growth in the current business cycle as it has in past business cycles because of governments' other expenses. For example, the state of Illinois has huge unpaid debts and unfunded pension liability. It can't do much hiring until it takes care of those expenses. In the past, government spending has represented a fairly significant part of domestic economic growth.

New orders for durable goods have been weak since early spring. People take a "wait and see" approach in election years, and this corporate caution acts as a brake on the economy. That could turn around when the election is over.

World economies continue to be increasingly connected, and countries around the globe face a wide variety of economic issues. For example, Japan has an aging population that is more interested in saving than consumption. In Europe, each country's story is somewhat different. Greece has a host of social programs in place that it can no longer afford.

### What's ahead?

In terms of monetary policy, the fed funds futures show only about 25 percent probability the Fed will move rates at their September meeting, and a 45 percent probability of a move at the December meeting after the election. Fed watchers are only expecting another quarter percentage point increase.

Sound familiar?