

Lincoln County
Finance & Insurance Committee
Lincoln County Service Center, Room 248
Friday June 3, 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, Gierl, and Petruzates
2. **Approval of Minutes of May 6, 2016** – M/S (Motion/Second) by Allen/Swanson to approve minutes as printed – all voting aye.
3. **County Clerk Year-to-Date Budget and Activity Reports** – Reports were included in the packet. Marlowe noted that he will not be processing DNR licenses as of June. Reports were placed on file.
4. **2017 County Clerk Preliminary Budget** – Marlowe presented the 2017 budget to the Committee with a tax levy decrease of 10.2 percent. This is largely due to the reduced elections in 2017. Discussion followed. M/S Allen/Baughan to forward budget to the budget process – all voting aye.
5. **2015 County Clerk Budget Modification** – Marlowe presented the line item adjustments needed in the 2015 budget. Discussion followed. M/S Rusch/Swanson to approve the budget modification as presented – all voting aye.
6. **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 .42 percent. Reports were placed on file.
7. **Cash Report** – Director Leydet reviewed the cash report. Cash decreased 5.3 percent or \$1,591,653 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. **Payroll Direct Deposit** – Leydet mentioned that one Board member has not submitted direct deposit information. Leydet requested confirmation that all employees and County Board Supervisors will be paid through direct deposit. Discussion followed. M/S Baughan/Rusch that all County Board members will be paid by direct deposit – all voting aye.
9. **Maintenance Capital Improvement Project (CIP) Request for 56 Addition Window Project** – Gierl presented the CIP request for \$156,000. The original window project was budgeted for in 2016 for \$160,000. Additional issues were discovered and the project grew. The Public Property Committee has approved the expanded project. Discussion followed. M/S Baughan/Allen to approve the request for \$156,000 from CIP for the 56 Addition window project – all voting aye.
10. **May 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 June meeting.

11. **Penalty on Delinquent Taxes** – Leydet presented Wisconsin State Statute 74.47 which allows for the County to charge a .5 percent penalty on delinquent taxes, special assessments, special charges, and special taxes with the passage of an ordinance. Discussion followed. Leydet will bring back more information to the July meeting.
12. **2017 Budget Issues and Preliminary Tax Levy Report** – Leydet presented a preliminary tax levy worksheet to the Committee. The report shows the preliminary budget to be \$674,339 over the estimated operating levy limit. Leydet will bring a more detailed report to committee in July. Discussion followed.
13. **2015 Year End Update and Preliminary Audit Update** – Leydet presented a preliminary year-end report by fund based on the 2015 audit. The audit is not quite finished, but the preliminary numbers are in. Leydet reported decreases in equity in the General, Roads, Social Services, Pine Crest, Landfill, Emergency Medical, and Highway Funds. Forestry, Lincoln Industries, Health, and Health Insurance all showed gains. Discussion followed. The completed audit report will be presented later this summer.
14. **North Central Health Care Budget Report** – Report shows North Central Health Care services better than budget by \$48,087 for April 2016. Discussion followed. Report was placed on file.
15. **Court Collection Position Report** – Report shows a total of \$16,814 collected by court collection position in May 2016. Discussion followed. Report was placed on file.
16. **Director's Report** – Director Leydet reviewed May 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** – July 8th, at 7:30 a.m.
20. **Adjourn** – M/S Allen/Baughan to adjourn at 9:30 a.m. – all voting aye.

Minutes prepared by,
Dan Leydet, Finance Director