

Lincoln County
Finance & Insurance Committee
Lincoln County Service Center, Room 248
Friday July 8, 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, Bergstrom, Reith, Spoehr, Bremer, Maule, and Petruzates
2. **Approval of Minutes of June 3, 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 is within budget. Reports were placed on file.
4. **County Treasurer’s Report** – Treasurer Petruzates reviewed monthly reports with the Committee and reported no significant budget issues. Petruzates passed out an interest report which detailed interest rates the County has received in 2015 and 2016. Rates varied from .10 percent to .42 percent. Reports were placed on file.
6. **Lincoln County Economic Development Corporation 2017 Budget Request** – Maule formally requested \$45,000 for the 2017 budget. The Committee requested a list of projects that the Lincoln County Economic Development Corporation is working on. Discussion followed. M/S Weaver/Rusch to include the budget request of \$45,000 in the budget process – all voting aye.
8. **Administration Department Contingency Fund Request for HIPAA Privacy, Security, and Breach Notification Rules Contract (\$8,100)** – Bergstrom presented a request of \$8,100 for contracting with consultants for HIPAA implementation in the Administration budget. Discussion followed. M/S Baughan/Swanson to approve \$8,100 for the above contracted service – all voting aye.
9. **2016 Land Services Budget Modification** – Bremer presented the budget modification which increases expenditures and revenues \$50,000 for a WLIP Strategic Initiative Grant which the County received. Discussion followed. M/S Allen/Rusch to approve the budget modification – all voting aye.
12. **2017 CIP and Outlay Requests** –
 - a. **Highway** – Reith reviewed the Highway projects. \$250,000 is being requested for CTH S repaving project
 - b. **Forestry** – forestry projects were discussed. All forestry projects are funded out of the forestry equipment fund.
 - c. **Information Technology** – Spoehr presented a request of \$75,000 from CIP for a backup and recovery system. Discussion followed.
 - d. **Land Services** – Bremer discussed the digital orthophoto timeline. Project is scheduled for 2020.
 - e. **Maintenance** – maintenance projects were discussed. A total of \$592,000 was being requested in the 2017 CIP request. Discussion followed.

- f. **Emergency Medical** – Leydet presented the ambulance request in the amount of \$235,000 which includes a cot and cardiac monitor.
- Leydet presented a five year CIP outlook which shows the CIP fund being under funded by next year by \$100,000. The total amount needed to cover CIP requests for five years is \$1,357,708. Leydet proposed a transfer of that amount from unassigned funds in the General Fund to cover the five year deficit. Discussion followed. M/S Baughan/Rusch to approve the CIP requests as presented and have Leydet bring a resolution in August to transfer \$1,357,708 into CIP from unassigned funds – all voting aye.
- 11 **2017 Budget Issues** – No changes were made to the operating budgets. Leydet and Scholz will make adjustments when payroll numbers are obtained in August.
- 5 **Cash Report** – Director Leydet reviewed the cash report. Cash decreased 7.59 percent or \$2,265,555.39 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 **June 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 July meeting.
- 10 **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.
- 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 over budget by \$17,019 for May 2016. Discussion followed. Report was placed on file.
- 15 **Humane Society May 31, 2016 Report** – Report was presented to Committee which shows a net income of 17,418,75 through May of 2016 with total equity of \$227,153,85. The report was placed on file.
- 16 **Court Collection Position Report** – Report shows a total of \$19,774 collected by court collection position in June 2016. Discussion followed. Report was placed on file.
- 17 **Director's Report** – Director Leydet reviewed June report and expects to be within budget in 2016. Report was placed on file.
- 18 **Review Correspondence/Communication** – None
- 19 **Review County Voucher Listing** – Listing was made available all checks were sequentially numbered with no unusual checks being noted.
- 20 **Set Next Meeting Date** – August 5th, at 7:30 a.m.
- 21 **Adjourn** – M/S Swanson/Baughan to adjourn at 9:41 a.m. – all voting aye.

Minutes prepared by,
Dan Leydet, Finance Director