

**LINCOLN COUNTY
FINANCE AND INSURANCE COMMITTEE**
Lincoln County Service Center, Room 248
Friday January 4, 2019
7:30 a.m.

- 1) Call Meeting to Order
- 2) Approval of Minutes – December 7, 2018
- 3) Lincoln County Tax Deed Procedure
- 4) County Clerk Year-to-Date Budget and Activity Reports
- 5) Taking of Tax Deeds
- 6) Treasurer’s Report- Petruzates
 - Year-to-Date Budget Report
 - Report
- 7) Cash Report
- 8) December 2018 Year-to-Date Budget Report
- 9) Sheriff’s Office 2018 Budget Modification
- 10) North Central Health Care Budget Report
- 11) Court Collection Position Report
- 12) Director’s Report
 - A. Year-to-Date Budget Report
- 13) Review Correspondence/Communications
- 14) Review County Voucher Listing
- 15) Set Next Meeting Date
- 16) Adjourn

DISTRIBUTION:

Finance Committee Members: Julie Allen(electronically), Norbert Ashbeck, Greta Rusch, Frank Saal, 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	_____

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)(e).
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
Tuesday December 7, 2018
7:30 a.m.

1. **Call Meeting to Order** – Meeting Called to order by Chair Weaver at 7:34 a.m.
Members Present – Rusch, Ashbeck, Allen, Saal, and Weaver
Others Present – Leydet, Marlowe, Hake, Gierl, Hoerstmann, Friedenfels, and Petruzates
2. **Approval of Minutes of November 9, 2018** – M/S (Motion/Second) by Saal/Rusch to approve minutes as printed – all voting aye.
3. **Maintenance 2019 CIP Request for tractor/Mower** – Leydet explained that this request was made, but he inadvertently left it off of the CIP schedule. Gierl explained that the tractor would replace two current pieces of equipment in his department. Discussion followed. M/S Ashbeck/Allen to approve the CIP request for 55,000 – all voting aye.
4. **County Clerk Year-to-Date Budget and Activity Reports** – Reports were included in the packet. Marlowe noted that the Clerk’s election budget will be overspent. Other line items and increased town billing will cover some of the overage, but Marlowe expects to be over budget in 2018. Discussion followed. Reports were placed on file.
5. **Taking of Tax Deeds** – Marlowe presented resolution 2018-12-50 Ordering County Clerk to Take Tax Deeds of the 2015 Sale. The accompanying Delinquent List contained thirteen properties of which Marlowe recommended taking four. Marlowe explained that the City of Tomahawk is interested in taking two of the properties, but has not returned a signed agreement. The other two properties have not been viewed by the property valuation team. Discussion followed. A request was made to have the Finance and Insurance Committee review the policy/procedure for taking delinquent tax deeds at the next Finance and Insurance Committee meeting. M/S Weaver/Saal to approve and forward to County Board taking up to four properties contingent upon receiving a signed agreement from the City of Tomahawk for two properties and having the property evaluation team sign off on the other two properties – all voting aye.
6. **County Treasurer’s Report** – The monthly reports were in the packet and no significant budget issues were raised. Local Government Investment Pool interest rates were reported at 2.2% in October up from .85% in January 2018. Discussion followed. Reports were placed on file.
7. **Resolution 2018-12-46 Cancellation of County Checks** – Petruzates presented the resolution which cleans up the old outstanding checks. Many attempts were made to contact the check recipients. Discussion followed. M/S Allen/Saal to approve and forward to County Board in December – all voting aye.
8. **Cash Report** - Director Leydet reviewed the cash report. Cash decreased 2.57 percent or \$618,858.02 over last year at this time. Reductions in Pine Crest cash due to the building project. Discussion followed. Report was placed on file.
9. **Petty Cash Request for EMS** – Leydet requested a petty cash account be set up for \$30 for EMS postage due forms. The fund will be kept in the Treasurer’s vault and managed

- by Finance Department staff. Discussion followed. M/S Allen/Rusch to approve the petty cash request – all voting aye.
10. **2019 Humane Society Contract** – Leydet presented the contract with the 2019 approved budget amount of \$35,000/yr. to the Committee. Hoerstmann discussed some changes due to the software change that will lower the license fee revenue for the Humane Society. Hoerstmann stated he will sign the 2019 contract, but he is requesting an increase for 2020. Discussion followed. M/S Allen/Ashbeck to approve the 2019 Humane Society contract and have the County Board Chair sign – all voting aye.
 11. **November 2018 Year-to-Date Budget Report** – Leydet presented the report to the Committee. Leydet reported on the following issues: Land Services software project is over budget by \$105,170 and will be covered by additional interest revenues, Finance Department will be over budget due to retirement and vacation buy-out, County Clerk budget overage was previously discussed, Social Services will be over budget by under \$100,000 in outside placements (reduced from \$160,000), additional revenues over budgeted amounts in County Forest (General Fund) by \$147,453 to date and expected sales tax revenues of around \$200,000 are anticipated. Discussion followed. The report was placed on file and will be presented at the December County Board meeting.
 12. **Resolution 2018-12-48 Designation of Public Depositories** – Leydet presented the resolution designating the public depositories for 2019. Discussion followed. M/S Allen/Ashbeck to approve and forward to County Board in December – all voting aye.
 13. **North Central Health Care Budget Report** – The report shows North Central Health Care operating budget for Lincoln County is \$213,585 better than budgeted through October. Report was placed on file.
 14. **Court Collection Position Report** – Report shows collections of \$26,713 in November and \$395,900 for 2018. Discussion followed. Report was placed on file.
 15. **Closed Session**
 - Convene into Closed Session Pursuant to Sec. 19.85(1) (c) Wis. Stat. for Considering Employment, Promotion, Compensation, or Performance Evaluation Data of Any Public Employee**
 - A. Performance Evaluation of Finance Director**

M/S Rusch/Allen to convene into closed session with Leydet and Hake remaining – all voting aye by roll call vote.
 16. **Open Session: Take Any Necessary Action on Items Discussed in Closed Session** – M/S Ashbeck/Allen to convene into open session – all voting aye by roll call vote. M/S Rusch/Ashbeck to give Finance Director favorable review – all voting aye.
 17. **Director’s Report** – Director Leydet reviewed the November report – concerns were previously noted.
 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** – January 4, 2019 at 7:30 a.m.
 21. **Adjourn** – M/S Allen/Rusch to adjourn at 9:23 a.m. – all voting aye.

Minutes prepared by,
Dan Leydet, Finance Director

County Clerk Activity Report - 2018

Activity	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals	Revenue
Cutting Notices	110	15	13	3	2	6	9	12	5	6	11	13	205	-
Tax Deed Notices	0	0	0	0	0	0	0	41	2	0	1	0	44	-
DT Payment Agreements	1	1	1	3	2	3	2	4	5	2	0	1	25	-
DMV/Temp Plates	0	2	1	0	3	1	0	3	0	2	0	0	12	120.00
DMV/Plates	2	2	4	4	5	3	2	5	4	4	0	2	37	379.25
DMV/Renewals	2	1	2	1	1	1	2	2	0	0	0	0	12	60.00
Marriage License	5	9	7	11	17	19	21	23	21	10	8	8	159	7,665.00
Work Permits	2	4	3	6	8	16	9	15	2	8	5	5	83	207.50
Insurance Claims	1	1	0	2	5	0	4	1	1	3	2	0	20	-
Grand Totals	123	35	31	28	43	49	49	106	40	35	27	29	577	\$ 8,431.75

Special Projects 4 Elections

WisVote²: Deceased, Inactive Voters, Absentee Tracking, Felons, New/Change Registrations,
Voter Postcard Project, ERIC Postcard Project, Address Corrections, Mapping

County Clerk Activity Report - 2017

Activity	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals	Revenue
Credit Card Payments	3	4	4	5	4	5	5	9	11	7	2	2	61	-
Cutting Notices	90	13	6	9	7	6	7	11	8	9	7	11	184	-
Tax Deed Notices	0	0	0	0	0	0	19	46	0	0	0	0	65	-
DT Payment Agreements	2	1	2	2	1	0	4	3	2	0	0	0	17	-
DMV/Temp Plates	1	1	0	3	4	5	0	1	2	2	2	0	21	210.00
DMV/Plates	4	2	4	4	5	6	3	2	1	6	3	1	41	420.25
DMV/Renewals	0	4	3	2	3	3	4	2	1	1	1	0	24	120.00
Marriage License	7	4	8	6	14	24	12	26	21	10	5	9	146	7,320.00
Work Permits	11	17	20	16	52	38	6	6	10	16	11	4	207	517.50
Grand Totals	118	46	47	47	90	87	60	106	56	51	31	27	766	\$ 8,587.75

Special Projects 2 Elections

WisVote/Deceased, Inactive Voters, Absentee Tracking, Felons, Voter Postcard Projects
Note: Effective on 6/24/2017 work permits are not needed for students who are 16 years of age or older.



FOR 2018 12 JOURNAL DETAIL 2018 12 TO 2018 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
23 COUNTY CLERK							
10230051 511000 CTY CLERK SALARIES	101,636	101,636	98,077.52	7,820.14	.00	3,558.48	96.5%
2018/12/000007 12/07/2018 PRJ	3,910.07	REF PAYROL			WARRANT=181207	GENERAL	
2018/12/000093 12/21/2018 PRJ	3,910.07	REF PAYROL			WARRANT=181221	GENERAL	
10230051 520000 CTY CLERK EMPLOYEE	54,959	54,959	53,258.18	4,714.82	.00	1,700.82	96.9%
2018/12/000007 12/07/2018 PRJ	2,191.74	REF PAYROL			WARRANT=181207	RUN=2 GENERAL	
2018/12/000034 12/10/2018 GEN	343.00	REF SF			2018 W. COMP ALLOCATIONS		
2018/12/000093 12/21/2018 PRJ	2,180.08	REF PAYROL			WARRANT=181221	RUN=2 GENERAL	
10230051 532000 COUNTY CLERK TEMP	0	0	.00	.00	.00	.00	.0%
10230051 532250 CTY CLERK MICROFIL	0	0	.00	.00	.00	.00	.0%
10230051 552001 CTY CLERK TELEPHON	250	250	335.90	28.55	.00	-85.90	134.4%*
2018/12/000192 12/28/2018 GEN	28.55	REF LK			DECEMBER PHONE CHARGES		
10230051 554001 PRINTING ALLOCATIO	750	750	585.39	25.03	.00	164.61	78.1%
2018/12/000157 12/26/2018 GEN	25.03	REF LK			DECEMBER COPY CHARGES		
10230051 555000 CTY CLERK TRAVEL T	2,600	2,600	2,012.10	.00	.00	587.90	77.4%
10230051 560000 CTY CLERK SUPPLIES	3,000	3,000	1,104.73	.00	.00	1,895.27	36.8%
10230057 582001 CTY CLERK OUTLAY	0	0	.00	.00	.00	.00	.0%
10230057 583003 CAPITAL IMPROVEMEN	0	0	.00	.00	.00	.00	.0%
10233851 511000 CTY CLERK ELECTION	600	600	497.71	.00	.00	102.29	83.0%



12/28/2018 09:35
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LINCOLN COUNTY
YEAR-TO-DATE BUDGET REPORT

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glytdbud

FOR 2018 12

JOURNAL DETAIL 2018 12 TO 2018 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10233851 520000 CTY CLERK ELECTION	89	89	180.15	.00	.00	-91.15	202.4%*
10233851 554001 PRINTING ALLOCATIO	0	0	1,266.87	.00	.00	-1,266.87	100.0%*
10233851 560000 CTY CLERK ELECTION	47,300	47,300	60,213.76	147.60	.00	-12,913.76	127.3%*
2018/12/000123 12/20/2018 API	147.60 VND	000465 VCH305644	TOMAHAWK LEADER, INC CB MIN,CLOSING,ELECTION NOTICE				319247
10233851 571000 2016 ELECTION RECO	0	0	428.98	.00	.00	-428.98	100.0%*
10233851 571000 10202 ELECTIONS GRA	0	0	.00	.00	.00	.00	.0%
10233851 596001 10150 ADA VOTING EQ	0	0	.00	.00	.00	.00	.0%
TOTAL COUNTY CLERK	211,184	211,184	217,961.29	12,736.14	.00	-6,777.29	103.2%
TOTAL GENERAL FUND	211,184	211,184	217,961.29	12,736.14	.00	-6,777.29	103.2%
TOTAL EXPENSES	211,184	211,184	217,961.29	12,736.14	.00	-6,777.29	
GRAND TOTAL	211,184	211,184	217,961.29	12,736.14	.00	-6,777.29	103.2%

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

LINCOLN COUNTY INVESTMENTS

November 30, 2018

CHECKING ACCOUNT		INVESTMENTS			
DATE	DESCRIPTION	DATE	TYPE	RATE	STATE POOL
	RIVER VALLEY				
10/30/18	CASH BALANCE	\$ 13,168,512.33			
	+ RECEIPTS	\$ 2,340,160.00 (GENERAL)			
	+ RECEIPTS	\$ 92,166.54 (TAXES)			
		\$ 15,600,838.87	State Investment		\$ 2,915,945.02
			Pool	2.27%	
	- DISBURSEMENT	\$ (2,954,973.81) (GENERAL)	(Jan. 2015 Int 0.10%)		\$ 5,444.46 INTEREST
	- DISBURSEMENT	\$ (1,201,789.80) (PAYROLL)	(Jan. 2016 Int 0.33%)		\$ 2,921,389.48 BALANCE
			(Jan. 2017 Int 0.53%)		
			(Jan. 2018 Int 1.35%)		
	CASH BALANCE	\$ 11,444,075.26			
	River Valley Bank				
	ICS Deposit acct.	\$ 13,032,062.10			
		\$ (879,645.17) SWEEP			
	1.85%	\$ 19,066.71 INTEREST			
	ICS BALANCE	\$ 12,171,483.64			
	ICS Accts established 01/02/13 & 03/26/13 - Liquidated 10/20/2016				
	(Jan. 2015-2017 Int .35%)				
	(Jan. 2018 Int 1.00%)				
Compiled by Diana Petruzates, Treasurer					



FOR 2018 12 JOURNAL DETAIL 2018 12 TO 2018 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
24 TREASURERS DEPARTMENT							
10240051 511000 TREASURER SALARIES	101,219	101,219	97,081.49	7,820.14	.00	4,137.51	95.9%
2018/12/000007 12/07/2018 PRJ	3,910.07 REF PAYROL				WARRANT=181207 RUN=2 GENERAL		
2018/12/000093 12/21/2018 PRJ	3,910.07 REF PAYROL				WARRANT=181221 RUN=2 GENERAL		
10240051 511001 TOWN TREASURER PER	0	0	.00	.00	.00	.00	.0%
10240051 520000 TREASURER EMPLOYEE	42,929	42,929	41,586.56	3,730.06	.00	1,342.44	96.9%
2018/12/000007 12/07/2018 PRJ	1,694.54 REF PAYROL				WARRANT=181207 RUN=2 GENERAL		
2018/12/000034 12/10/2018 GEN	339.00 REF SF				2018 W. COMP ALLOCATIONS		
2018/12/000093 12/21/2018 PRJ	1,696.52 REF PAYROL				WARRANT=181221 RUN=2 GENERAL		
10240051 543000 TREASURER MAINT AG	0	0	.00	.00	.00	.00	.0%
10240051 552001 TREASURER TELEPHON	300	300	297.15	.00	.00	2.85	99.1%
10240051 553000 TREASURER ADVERTIS	300	300	205.80	.00	.00	94.20	68.6%
10240051 554001 PRINTING ALLOCATIO	2,500	2,500	1,746.86	75.98	.00	753.14	69.9%
2018/12/000157 12/26/2018 GEN	75.98 REF LK				DECEMBER COPY CHARGES		
10240051 555000 TREASURER TRAVEL T	2,000	2,000	1,336.58	.00	.00	663.42	66.8%
10240051 560000 TREASURER SUPPLIES	2,000	2,000	1,432.28	999.94	.00	567.72	71.6%
2018/12/000054 12/13/2018 API	879.96 VND 300012 VCH305264				VIP OFFICE PRODUCTS STAND UP DESKS		319079
2018/12/000054 12/13/2018 API	119.98 VND 300012 VCH305265				VIP OFFICE PRODUCTS ANTI FATIGUE MATS		319079
10240051 561101 TREASURER POSTAGE	3,900	3,900	3,041.82	.00	.00	858.18	78.0%



FOR 2018 12

JOURNAL DETAIL 2018 12 TO 2018 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10240057 582001 TREASURER OUTLAY	0	0	.00	.00	.00	.00	.0%
TOTAL TREASURERS DEPARTMENT	155,148	155,148	146,728.54	12,626.12	.00	8,419.46	94.6%
TOTAL GENERAL FUND	155,148	155,148	146,728.54	12,626.12	.00	8,419.46	94.6%
TOTAL EXPENSES	155,148	155,148	146,728.54	12,626.12	.00	8,419.46	94.6%
GRAND TOTAL	155,148	155,148	146,728.54	12,626.12	.00	8,419.46	94.6%

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

**LINCOLN COUNTY
FINANCE COMMITTEE CASH REPORT
FOR THE MONTH OF NOVEMBER, 2018
JANUARY 4, 2019**

	NOVEMBER					
	2018		2017		Amount Change	% Change
	Pooled Cash	Segregated Accounts	Pooled Cash	Segregated Accounts		
POOLED INVESTMENTS						
STATE POOL	2,921,389.48		2,869,781.24		51,608.24	1.80%
CHECKING	11,444,075.26		13,394,935.53		(1,950,860.27)	-14.56%
TOTAL	<u>14,365,464.74</u>		<u>16,264,716.77</u>		<u>(1,899,252.03)</u>	-11.68%
COUNTY FUNDS						
GENERAL FUND						
CIP DESIGNATED	2,449,883.83		3,266,081.14		(816,197.31)	-24.99%
FUND BALANCE	6,296,997.55		5,971,726.75		325,270.80	5.45%
HUBER ACCOUNT		112,355.33		245,329.79	(132,974.46)	-54.20%
CLERK OF COURT DEPOSITS		279,323.87		293,602.57	(14,278.70)	-4.86%
IMPREST PAYROLL ACCT		334.77		118.80	215.97	181.79%
CLERK OF COURT CD		10,000.00		10,000.00	-	0.00%
CLERK OF COURT CD		15,000.00		15,000.00	-	0.00%
NONMETALLIC MINING BOND		5,428.23		5,356.35	71.88	1.34%
COPS GRANT CHECKING		2,136.19		3,876.92	(1,740.73)	-44.90%
COUNTY ROADS	793,852.20		256,772.26		537,079.94	209.17%
JAIL ASSESSMENT	72,773.83		61,281.06		11,492.77	18.75%
EMERGENCY MEDICAL	(293,002.38)		(475,635.20)		182,632.82	-38.40%
HEALTH DEPARTMENT	563,852.33		494,249.99		69,602.34	14.08%
SOCIAL SERVICES	(218,790.61)		(311,602.88)		92,812.27	-29.79%
REP PAYEE		1,154.95		345.83	809.12	233.96%
WELFARE TRUST		3,604.73		2,984.73	620.00	20.77%
COMMUNITY DEVELOPMENT						
CDBG LOAN CHECKING		2.00		2.00	-	0.00%
DEBT SERVICE	84,654.00		88,962.44		(4,308.44)	-4.84%
DOG LICENSE	38,386.06		42,549.63		(4,163.57)	-9.79%
SECTION 125	300.00		300.00		-	0.00%
SECTION 125 FLEX		26,550.31		25,504.40	1,045.91	4.10%
SOLID WASTE	1,178,044.42		1,004,323.61		173,720.81	17.30%
CLOSURE TRUST		1,975,448.44		1,960,726.30	14,722.14	0.75%
LONG-TERM CARE		2,962,342.28		2,902,425.09	59,917.19	2.06%
PINE CREST	(1,824,907.83)		1,353,068.68		(3,177,976.51)	-234.87%
PETTY CASH		3,000.00		3,000.00	-	0.00%
DONATION FUND		20,374.44		28,398.43	(8,023.99)	-28.26%
RESIDENT TRUST FUND		27,852.03		27,958.49	(106.46)	-0.38%
BANK TRANSFER		1,276,565.50		105,364.52	1,171,200.98	1111.57%
RESIDENT SS CLEARING		7,547.00		8,218.26	(671.26)	-8.17%
SPECIAL FUND		1,897.17		2,859.72	(962.55)	-33.66%
FORESTRY	3,654,401.99		3,551,622.42		102,779.57	2.89%
LINCOLN INDUSTRIES	717,323.81		888,147.21		(170,823.40)	-19.23%
HIGHWAY	258,955.48		117,031.31		141,924.17	121.27%
SELF FUNDED HEALTH INS	592,740.06		(44,161.65)		636,901.71	-1442.21%
CHECKING ACCT		-		-	-	#DIV/0!
INVESTMENT ACCT		1,262,457.12		1,251,861.58	10,595.54	0.85%
SAVINGS ACCT		586,805.15		1,023,419.35	(436,614.20)	-42.66%
	<u>14,365,464.74</u>	<u>8,580,179.51</u>	<u>16,264,716.77</u>	<u>7,916,353.13</u>	<u>(1,235,425.65)</u>	<u>-5.11%</u>
TOTAL CASH	<u>22,945,644.25</u>		<u>24,181,069.90</u>			



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LINCOLN COUNTY
YEAR-TO-DATE BUDGET REPORT

FOR 2018 12

JOURNAL DETAIL 2018 12 TO 2018 12

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
00 NON-DEPARTMENTAL	583,308	1,272,813	843,904.90	-393,343.55	.00	428,908.10	66.3%
10 COUNTY BOARD	1,879,988	1,879,988	1,849,359.07	4,167.22	.00	30,628.93	98.4%
20 ADMINISTRATIVE PERSONNEL	269,067	269,067	241,617.75	18,352.99	.00	27,449.25	89.8%
21 CORPORATION COUNSEL	189,029	189,029	179,452.83	22,869.01	.00	9,576.17	94.9%
22 FINANCE DEPARTMENT	452,670	452,670	443,645.61	39,573.86	.00	9,024.39	98.0%
23 COUNTY CLERK	211,184	211,184	217,961.29	12,736.14	.00	-6,777.29	103.2%
24 TREASURERS DEPARTMENT	155,148	155,148	146,752.86	12,650.44	.00	8,395.14	94.6%
25 INFORMATION TECHNOLOGY	902,296	1,180,353	963,874.36	80,428.66	.00	216,478.64	81.7%
26 MAINTENANCE DEPARTMENT	166,708	2,284,932	2,075,606.90	102,476.43	.00	209,325.10	90.8%
27 VETERANS DEPARTMENT	560,527	181,581	158,854.93	13,098.00	.00	22,726.07	87.5%
30 CLERK OF COURTS	290,980	560,527	478,062.00	40,560.45	.00	82,465.00	85.3%
31 CIRCUIT COURT (PROBATE)	29,550	290,980	286,662.69	17,678.02	.00	4,317.31	98.5%
32 FAMILY COURT COMMISSIONER	261,208	29,550	25,715.21	555.80	.00	3,834.79	87.0%
33 DISTRICT ATTORNEYS OFFICE	1,252,004	261,208	234,931.94	18,907.66	.00	26,276.06	89.9%
41 LAND SERVICES DEPARTMENT	221,532	1,553,753	1,224,382.35	103,737.53	.00	329,370.65	78.8%
43 REGISTER OF DEEDS	237,894	221,532	214,162.87	17,614.94	.00	7,369.13	96.7%
44 UW EXTENSION	7,542,402	246,823	161,999.79	5,217.19	.00	84,823.21	65.6%
50 SHERIFFS DEPARTMENT	60,035	7,825,723	7,707,530.50	663,474.89	.00	118,192.50	98.5%
51 CORONERS DEPARTMENT	80,315	60,035	50,901.48	6,790.12	.00	9,133.52	84.8%
52 EMERGENCY MANAGEMENT	286,481	80,315	64,306.82	4,417.87	.00	16,008.18	80.1%
60 CHILD SUPPORT	17,780,463	286,481	268,243.36	19,304.88	.00	18,237.64	93.6%
TOTAL GENERAL FUND	17,780,463	19,493,692	17,837,929.51	811,268.55	.00	1,655,762.49	91.5%
0020 COUNTY ROADS FUND							
00 NON-DEPARTMENTAL	3,721,540	4,203,781	3,367,539.43	.00	.00	836,241.57	80.1%
TOTAL COUNTY ROADS FUND	3,721,540	4,203,781	3,367,539.43	.00	.00	836,241.57	80.1%
0021 JAIL ASSESSMENT FUND							
00 NON-DEPARTMENTAL	37,000	37,000	21,500.00	3,144.01	.00	15,500.00	58.1%
TOTAL JAIL ASSESSMENT FUND	37,000	37,000	21,500.00	3,144.01	.00	15,500.00	58.1%
0022 EMERGENCY MEDICAL FUND							



JOURNAL DETAIL 2018 12 TO 2018 12

FOR 2018 12	EMERGENCY MEDICAL FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0022	NON-DEPARTMENTAL	2,015,053	2,015,053	1,798,443.92	8,793.14	.00	216,609.08	89.3%
	TOTAL EMERGENCY MEDICAL FUND	2,015,053	2,015,053	1,798,443.92	8,793.14	.00	216,609.08	89.3%
0023	HEALTH DEPARTMENT FUND							
00	NON-DEPARTMENTAL	1,025,258	1,025,258	1,026,205.03	104,846.97	.00	-947.03	100.1%
	TOTAL HEALTH DEPARTMENT FUND	1,025,258	1,025,258	1,026,205.03	104,846.97	.00	-947.03	100.1%
0024	SOCIAL SERVICES FUND							
00	NON-DEPARTMENTAL	2,388,159	2,388,159	2,472,581.59	149,161.83	.00	-84,422.59	103.5%
	TOTAL SOCIAL SERVICES FUND	2,388,159	2,388,159	2,472,581.59	149,161.83	.00	-84,422.59	103.5%
0030	DEBT SERVICE FUND							
00	NON-DEPARTMENTAL	853,950	853,950	853,950.00	.00	.00	.00	100.0%
	TOTAL DEBT SERVICE FUND	853,950	853,950	853,950.00	.00	.00	.00	100.0%
0050	DOG LICENSE FUND							
00	NON-DEPARTMENTAL	40,000	40,000	999.40	493.95	.00	39,000.60	2.5%
	TOTAL DOG LICENSE FUND	40,000	40,000	999.40	493.95	.00	39,000.60	2.5%
0051	SEC 125 BENEFIT FUND							
00	NON-DEPARTMENTAL	0	0	1,747.70	.00	.00	-1,747.70	100.0%
	TOTAL SEC 125 BENEFIT FUND	0	0	1,747.70	.00	.00	-1,747.70	100.0%
0060	SOLID WASTE FUND							



JOURNAL DETAIL 2018 12 TO 2018 12

0060	SOLID WASTE FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	2,541,750	2,541,750	1,204,638.21	266,683.33	.00	1,337,111.79	47.4%
	TOTAL SOLID WASTE FUND	2,541,750	2,541,750	1,204,638.21	266,683.33	.00	1,337,111.79	47.4%
0061	PINE CREST NURSING HOME							
00	NON-DEPARTMENTAL	12,265,176	12,265,176	13,911,964.15	842,320.21	.00	-1,646,788.15	113.4%
	TOTAL PINE CREST NURSING HOME	12,265,176	12,265,176	13,911,964.15	842,320.21	.00	-1,646,788.15	113.4%
0062	FORESTRY							
00	NON-DEPARTMENTAL	1,329,725	1,393,340	927,552.59	118,247.07	.00	465,787.41	66.6%
	TOTAL FORESTRY	1,329,725	1,393,340	927,552.59	118,247.07	.00	465,787.41	66.6%
0063	LINCOLN INDUSTRIES WORKSHOP							
00	NON-DEPARTMENTAL	1,925,323	1,925,323	1,462,741.22	198,862.07	.00	462,581.78	76.0%
	TOTAL LINCOLN INDUSTRIES WORKSHOP	1,925,323	1,925,323	1,462,741.22	198,862.07	.00	462,581.78	76.0%
0070	HIGHWAY FUND							
00	NON-DEPARTMENTAL	6,508,296	6,508,296	6,207,932.21	454,160.90	.00	300,363.79	95.4%
	TOTAL HIGHWAY FUND	6,508,296	6,508,296	6,207,932.21	454,160.90	.00	300,363.79	95.4%
0071	SELF FUNDED HEALTH INSURANCE							
00	NON-DEPARTMENTAL	0	0	5,648,658.13	3,957.68	.00	-5,648,658.13	100.0%
	TOTAL SELF FUNDED HEALTH INSURANCE	0	0	5,648,658.13	3,957.68	.00	-5,648,658.13	100.0%
	GRAND TOTAL	52,431,693	54,690,778	56,744,383.09	2,961,939.71	.00	-2,053,605.09	103.8%

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

Lincoln County
Budget Modification Form
 For the Year 2018

Issue Date:	County Department:
Budget Modification Number: (Finance will assign)	

Account Number	Account Name	Increase	Decrease
10500052.551000	Insurance		11,215
10502752.566001	Patrol Vehicle Equipment	11,215	
10502752.562001	Patrol Fuel		28,000
10502752.566001	Patrol Vehicle Equipment	28,000	
10502352.560000	K9 Dues	136	
10502352.566001	K9 Vehicle Equipment		136
10502552.531141	Corrections Jail Alternative		4,000
10502552.532180	Corrections Laundry	8,500	
10502552.532171	Corrections Juvenile Outside		4,500
10502552.556000	Corrections Dues	300	
10502552.532171	Corrections Juvenile Outside		300
10502657.581006	Investigations Vehicle Outlay	2,375	
10502652.532000	Investigations Special Services		2,375
10502757.581006	Patrol Vehicle Outlay	20,845	
10500052.484200	Insurance Received	20,845	
10502252.571001	Administration Memorial	741	
10502252.554001	Administration Print Allocation		741
10502557.582004	Corrections Outlay	29,499	
10502552.561322	Corrections Canteen		29,499
10502852.555000	SIU Training	3575	
10502852.435230.10034	SIU ICAC Grant	3575	
10502952.485002	SRT Donations	297,257	
10502957.581004	SRT Outlay	297,257	

Description of need:

Transfer Budget Amounts for Unforeseen Expenditures

Department Head Signature _____
 Committee Approval _____
Patricia Thompson
Markus Ashford
Bill Jett

Finance Committee Approval:
 (if total appropriation has been increased)

North Central Health Care
 Review of 2018 Services
 Lincoln County

12/9/2018

	2018		2018		Variance	2018		Variance	Variance By Program
	Jan-Nov	Actual Rev	Jan-Nov	Budget Rev		Jan-Nov	Actual Exp		
Direct Services:									
Outpatient Services	\$271,086	\$393,475	\$766,009	\$892,152	(\$122,389)	\$126,143	\$3,755		
Community Treatment-Adult	\$652,070	\$754,493	\$551,834	\$775,740	(\$102,423)	\$223,906	\$121,483		
Community Treatment-Youth	\$1,626,977	\$887,535	\$1,411,027	\$892,240	\$739,442	(\$518,787)	\$220,655		
	\$2,550,133	\$2,035,502	\$2,728,870	\$2,560,133	\$514,631	(\$168,737)	\$345,893		
Shared Services:									
Inpatient	\$577,081	\$639,901	\$886,186	\$829,072	(\$62,820)	(\$57,114)	(\$119,934)		
CBRF	\$105,301	\$139,092	\$101,382	\$139,092	(\$33,791)	\$37,710	\$3,919		
Crisis	\$45,610	\$47,994	\$353,174	\$367,261	(\$2,384)	\$14,087	\$11,703		
Day Treatment	\$10,159	\$10,158	\$9,444	\$12,262	\$1	\$2,818	\$2,820		
MMT (Lakeside Recovery)	\$32,331	\$69,664	\$86,896	\$137,319	(\$37,333)	\$50,423	\$13,091		
Protective Services	\$32,895	\$33,190	\$87,479	\$106,410	(\$295)	\$18,931	\$18,637		
Birth To Three	\$125,669	\$139,743	\$211,861	\$262,506	(\$14,074)	\$50,645	\$36,571		
Apartments	\$0	\$42,058	\$0	\$42,058	(\$42,058)	\$42,058	\$0		
Contract Services	\$0	\$0	\$213,263	\$124,564	\$0	(\$88,699)	(\$88,699)		
	\$929,046	\$1,121,799	\$1,949,685	\$2,020,544	(\$192,753)	\$70,859	(\$121,894)		
Totals	\$3,479,179	\$3,157,302	\$4,678,555	\$4,580,677	\$321,877	(\$97,878)	\$223,999		
Base County Allocation	\$760,812	\$760,812			(\$0)		(\$0)		
Nonoperating Revenue	\$20,537	\$9,515			\$11,022		\$11,022		
County Appropriation	\$653,048	\$653,048			\$0		\$0		
Excess Revenue (Expense)	\$4,913,576	\$4,580,677	\$4,678,555	\$4,580,677	\$332,899	(\$97,878)	\$235,021		



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LINCOLN COUNTY
YEAR-TO-DATE BUDGET REPORT

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JOURNAL DETAIL 2018 12 TO 2018 12

FOR 2018 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
22 FINANCE DEPARTMENT							
10220051 511000 FINANCE SALARIES	285,422	285,422	279,544.47	25,506.41	.00	5,877.53	97.9%
2018/12/000006 12/07/2018 PRJ	561.20 REF PAYROL				WARRANT=181207		
2018/12/000007 12/07/2018 PRJ	12,192.01 REF PAYROL				WARRANT=181207		
2018/12/000092 12/21/2018 PRJ	561.20 REF PAYROL				WARRANT=181221		
2018/12/000093 12/21/2018 PRJ	12,192.00 REF PAYROL				WARRANT=181221		
10220051 511000 10003 **INACTIVE**	0	0	.00	.00	.00	.00	.0%
10220051 520000 FINANCE EMPLOYEE B	135,328	135,328	135,053.10	13,907.48	.00	274.90	99.8%
2018/12/000006 12/07/2018 PRJ	279.26 REF PAYROL				WARRANT=181207		
2018/12/000007 12/07/2018 PRJ	6,204.94 REF PAYROL				WARRANT=181207		
2018/12/000034 12/10/2018 GEN	971.00 REF SF				2018 W. COMP ALLOCATIONS		
2018/12/000092 12/21/2018 PRJ	282.68 REF PAYROL				WARRANT=181221		
2018/12/000093 12/21/2018 PRJ	6,169.60 REF PAYROL				WARRANT=181221		
10220051 520000 10003 **INACTIVE**	0	0	.00	.00	.00	.00	.0%
10220051 531010 FINANCE AUDITING S	24,000	24,000	24,677.57	.00	.00	-677.57	102.8%*
10220051 552001 FINANCE TELEPHONE	450	450	503.57	42.29	.00	-53.57	111.9%*
2018/12/000192 12/28/2018 GEN	42.29 REF LK				DECEMBER PHONE CHARGES		
10220051 554001 PRINTING ALLOCATIO	2,200	2,200	1,490.10	117.68	.00	709.90	67.7%
2018/12/000157 12/26/2018 GEN	117.68 REF LK				DECEMBER COPY CHARGES		
10220051 555000 FINANCE TRAVEL TRA	1,500	1,500	91.59	.00	.00	1,408.41	6.1%
2018/12/000157 12/26/2018 GEN	117.68 REF LK				DECEMBER COPY CHARGES		
10220051 556000 FINANCE DUES	270	270	325.00	.00	.00	-55.00	120.4%*

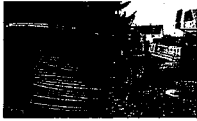


FOR 2018 12

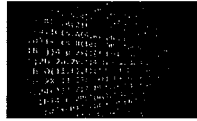
JOURNAL DETAIL 2018 12 TO 2018 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10220051 561100 FINANCE OFFICE SUP	3,500	3,500	1,960.21	.00	.00	1,539.79	56.0%
10220057 581001 FINANCE OUTLAY	0	0	.00	.00	.00	.00	.0%
10220951 511000 10003 FIN-C.SUP - C	0	0	.00	.00	.00	.00	.0%
10220951 520000 10003 FIN-C.SUP - C	0	0	.00	.00	.00	.00	.0%
TOTAL FINANCE DEPARTMENT	452,670	452,670	443,645.61	39,573.86	.00	9,024.39	98.0%
TOTAL GENERAL FUND	452,670	452,670	443,645.61	39,573.86	.00	9,024.39	98.0%
TOTAL EXPENSES	452,670	452,670	443,645.61	39,573.86	.00	9,024.39	98.0%
GRAND TOTAL	452,670	452,670	443,645.61	39,573.86	.00	9,024.39	98.0%

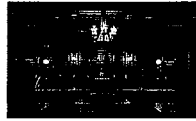
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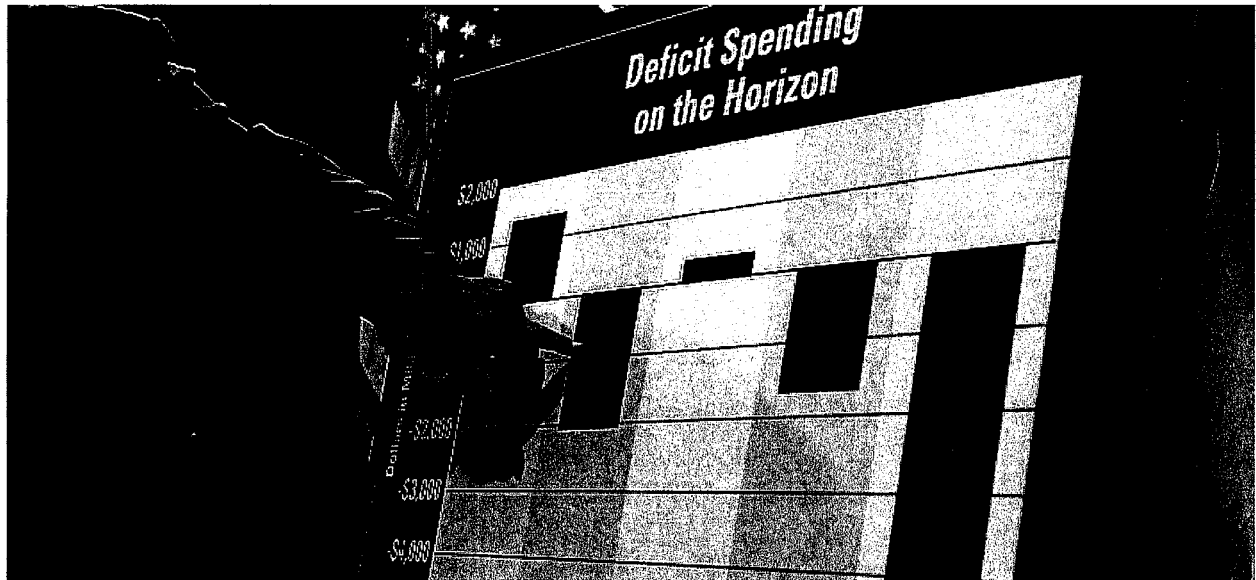


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Federal Watchdog Offers Gloomy Outlook for State and Local Budgets



In this May 13, 2016, file photo, California Gov. Jerry Brown gestures to a chart showing possible future deficit spending as he discusses his revised 2016-17 state budget plan in Sacramento, Calif. AP PHOTO/RICH PEDRONCELLI, FILE

By [Bill Lucia](#) | DECEMBER 13, 2018 07:25 PM ET

U.S. Government Accountability Office estimates show mounting fiscal pressures over the next 50 years.

[STATE GOVERNMENT](#) [COUNTY GOVERNMENT](#) [CITY GOVERNMENT](#)

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State and local government spending is likely to increasingly outpace revenues over the next half-century, based on projections a federal watchdog issued on Thursday.

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Health care costs, in particular Medicaid, which is the health insurance program for poor Americans, along with benefits for public retirees and employees, will be major contributors to the rise in expenditures, according to the Government Accountability Office.

The GAO's findings are based on simulations it has published for about a decade now looking at long-term state and local fiscal trends.

Past reports have also shown that the sector is poised to face budget-related stress over the long term.

The latest simulations indicate that revenues from personal income taxes and federal grants to state and local governments will rise in the years ahead, but at a slower clip than expenditures.

"The sector faces a declining fiscal outlook," GAO's report says.

"Absent any policy changes," the report adds, "revenues are likely to be insufficient to maintain the sector's capacity to provide services at levels consistent with current policies during the next 50 years."

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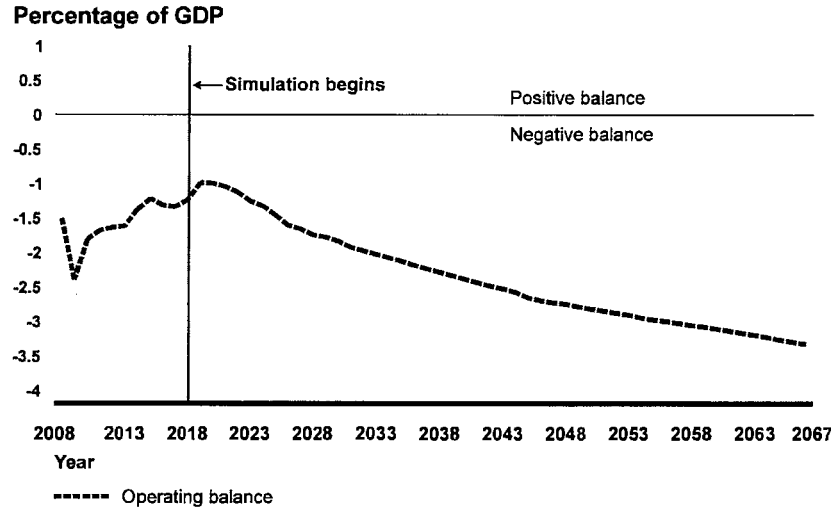
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One indicator GAO looks at is "operating balance"—a measure of the state and local sector's ability to cover operating expenses in a given year with operating revenues collected in that year.

By 2067, the agency predicts that the sector's negative operating balance (meaning costs are exceeding revenues) will reach a level that's in the ballpark of 3 percent to 3.5 percent of U.S. gross domestic product.

That's compared to a negative balance last year of about 1.3 percent of U.S. economic output. Total GDP last year was around \$19.5 trillion.

State and Local Government Sector Operating Balance as a Percentage of Gross Domestic Product (GDP), 2008 through 2067



(U.S. Government Accountability Office)

Most states have balanced budget requirements. And GAO explains that its operating balance calculations don't incorporate reserve funds and certain other budget actions used to deal with revenue shortfalls.

Health care expenditures by the state and local government sector are projected to rise from about 4.1 percent of the nation's GDP in 2018 to 6.3 percent of GDP in 2067, the report says.

GAO makes certain assumptions to produce the findings in the report, including that the federal government, states and localities continue to provide services at levels in line with where they are now.

The report does not provide a fiscal outlook for individual places, but rather aggregate projections for the state and local sector.

A fully copy of the GAO findings can be found here. 📄

Bill Lucia is a Senior Reporter for *Government Executive's Route Fifty* and is based in Washington, D.C.

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