

Lincoln County
Finance & Insurance Committee
Lincoln County Service Center, Room 257
Tuesday September 8, 2020
7:30 a.m.

Members Present – Rusch, Ashbeck, Allen, Simon, and Weaver (all in person)

Members Excused - None

Others Present – Leydet, Marlowe, Gierl, Hake, Murphy (phone), Gorski (phone), Smith, Peterson (phone), and Petruzates

1. **Call Meeting to Order** – Meeting Called to order by Weaver at 7:30 a.m.
2. **Approval of Minutes of August, 2020**– M/S (Motion/Second) by Rusch/Ashbeck to approve minutes as printed – all voting aye.
3. **911 Console Radio Project in the Amount of \$380,000** – Leydet reported that the Sheriff’s Office has been awarded a local donation to cover the costs for the first six years of the console project. Acceptance of the donation and the costs of the project will be approved by County Board in the coming months. Discussion followed. No action taken.
4. **County Clerk Year-to Date Budget and Activity Reports** – The reports were in the packet. Marlowe expressed no concerns at this time. Marlowe reported that 175 tax deed notices have been sent out. Discussion followed. Report was placed on file.
5. **Treasurer Reports** – Reports were presented by Petruzates. Interest rate remains at .14 percent for the Local Government Investment Pool in July. Petruzates reported that tax collections for the year have been up. Discussion followed. No other concerns were noted. Reports were placed on file.
6. **Cash Report** – Leydet presented the cash report which shows a .53 percent or \$177,276.97 decrease in cash over the same time last year. This is the first decrease in six months and is a normal cash flow fluctuation. Discussion followed. Report was placed on file.
7. **2020 Revenue Update** – Leydet reported sales tax is 2.7 percent higher than at the same time last year. Solid Waste, Forestry, tax collections are all showing strong receipts. Outside housing revenue in the Sheriff’s Office is down and not likely to significantly increase this year. Leydet reiterated that these numbers are showing where the County currently stands and not to be used for predicting the final revenue outcome for the year.
8. **2021 Capital Improvement Project Plan Request** – Leydet presented the CIP requests and the entire five year plan. The entire plan had Pine Crest CIP requests broken out separately. The five year plan as presented is underfunded by \$1,244,448 without Pine Crest and underfunded \$3,609,448 including Pine Crest. The Maintenance Director and the IT Director detailed their respective requests. Due to the large number of requests and the large deficit, Leydet recommended that the Committee take the next month to review all of the requests and make decisions on how to balance the CIP plan in October. Leydet and Hake will make recommendations to the Committee. No action taken
9. **2021 Budget Tax Levy and Budget Analysis** - Leydet presented two reports that were in the packet. The first is a 2021 preliminary budget tax levy analysis spreadsheet which

shows the preliminary budget \$300,604 over the anticipated levy increase limit which includes proposed changes in the amount of \$446,000. The second report is a prose document highlighting the changes in the fore mentioned document. Leydet recommended the following changes: Decrease contingency fund by \$50,000, increase outside housing revenue in Sheriff's Office budget by \$100,000, increase funds applied by \$75,000, increase sales tax revenue by \$100,000, increase forest land revenue \$75,000, decrease maintenance expenditures \$46,000 for utilities that will be paid for by North Central Health Care. Additionally, Leydet recommended increasing Social Services state aid by \$9,200 for an increase in grant revenue and increase rental income in Maintenance \$4,800 due to a recent rental agreement. If all of these recommendations were approved, the budget variance would be \$286,604. Hake and Leydet will bring a plan in October to eliminate that amount through reorganization and revenue increases. Discussion followed. M/S Simon/Ashbeck to accept proposed changes to the 2021 budget – all voting aye.

10. **August Year-to-Date Budget Report** – Leydet reported no issues regarding the 2020 budget at this time. Revenues are being watched closely and have not to date been negatively affected except for outside housing revenue in the jail and investment interest. Discussion followed. Report will be placed on file.
11. **North Central Health Care Budget Reports** – Reports show a positive budget variance of \$8,982 in July and a positive variance of \$56,017 for Pine Crest. Discussion followed. Report was placed on file
12. **Finance Director Timesheet Approval for the Following Dates: 7/27/2020 – 8/23/2020** – The timesheets were included in the packet. Discussion followed. M/S Ashbeck/Rusch to approve timesheets and have chair Weaver sign - all voting aye.
13. **Director's Report** – Leydet presented the YTD budget report for Finance. No concerns were noted.
14. **Review Correspondence/Communications** – None
15. **Review Voucher Listing** – The list was available for review. Leydet reported all checks in sequential order and no unusual activity.
16. **Set Next Meeting Date** – October 9th at 7:30 a.m.
17. **Adjourn** – M/S Rusch/Ashbeck to adjourn at 9:24 a.m. – all voting aye.

Minutes prepared by,
Dan Leydet, Finance Director