LINCOLN COUNTY
FINANCE AND INSURANCE COMMITTEE
Lincoln County Service Center, Room 248
Friday March 6, 2020
7:30 a.m.

1) Call Meeting to Order
2) Approval of Minutes – February 7, 2020
3) County Clerk Year-to-Date Budget and Activity Reports
4) Approve County Clerk Travel Expense Report
5) County Clerk Request for Purchase Card
6) Tax Deed Update
7) Treasurer's Report- Petruzates
    - Year-to-Date Budget Report
    - Report
8) Cash Report
9) 2021-2025 CIP Guidelines and Forms
10) 2021 Budget Guidelines
11) February 2020 Year-to-Date Budget Report
12) North Central Health Care Budget Reports
13) Finance Director Timesheet Approval for Pay Periods 1/27/20 – 2/9/20 and 2/10/20 – 2/23/20
14) Director's Report
    A. Year-to-Date Budget Report
    B. Year End Update
15) Review Correspondence/Communications
16) Review County Voucher Listing
17) Set Next Meeting Date
18) 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 statue.
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 consider 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 SEESIONS 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 <u>unless</u> 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, nay 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 February 7, 2020
7:30 a.m.

Members Present – Rusch, Ashbeck, Allen, Saal, and Weaver
Members Excused - None
Others Present – Leydet, Marlowe, Hake, Walrath, and Petruzates

1. **Call Meeting to Order –** Meeting Called to order by Chair Weaver at 7:30 a.m.
2. **Approval of Minutes of January 3, 2020–** M/S (Motion/Second) by Saal/Rusch to approve minutes as printed – all voting aye.
3. **County Clerk Year-to Date Budget Report Activity Reports –** The reports were in the packet. Marlowe expressed no concerns at this time. Reports were placed on file.
4. **Tax Deed Update –** Marlowe reported he is working on properties that the City of Merrill is interested in taking. Discussion followed. No action taken.
5. **Delinquent Taxes Report –** The report was in the packet. Leydet reported that the outstanding balance has dropped 33 percent since 2014 (high point). Leydet also reported that the tax deed balance very low at $6,455.28. This shows that all significant properties taken this year have been sold and are back on the tax roll. Discussion followed. No action taken.
6. **Treasurer Reports –** Reports were presented by Petruzates. Interest rates are 1.63 percent for the Local Government Investment Pool in December which is a decline from November. No other concerns were noted. Reports were placed on file.
7. **Cash Report –** Leydet presented the cash report which shows a 6.46 percent or $1,437,742.91 decrease in cash over the same time last year primarily due to Pine Crest's bank transfer account. Cash amounts are as anticipated. Leydet discussed the probable decrease of cash due to the transfer of Lincoln Industries and Pine Crest to North Central Health Care. Discussion followed. Report was placed on file.
8. **Wheel Tax –** Discussion centered on the need for the vehicle registration fee. Hake presented a Highway analysis of road services and the grim outlook without the vehicle registration fee. Additionally Hake presented an ordinance that would continue the collection of the vehicle registration fee of $20 per vehicle for an estimated annual County revenue of $540,000. Discussion took place. M/S Weaver/Allen to adopt the ordinance as presented and forward to Highway and Administrative/Legislative Committees for consideration and County Board in March– all voting aye.
9. **Planning for Funding Deficits –** Leydet asked for any additional issues from the Committee. The Committee members felt that the Budget Guidelines document addressed the issue. No action taken.
10. **2021 Budget Guidelines –** Hake presented an updated budget guidelines document from the discussion at the joint Finance and Administrative/Legislative Committee meeting. Discussion followed. No action taken. The Committee members will review the guidelines and approve at March meeting.
11. **January Year-to-Date Budget Report –** Leydet reported no issues regarding the 2020 budget at this time. Discussion followed. Report will be placed on file and will be presented at the February County Board meeting.

12. **2019 Finance Department Budget Modification –** Leydet presented the Finance Department line item adjustments. Leydet underspent the 2019 budget by $10,712.27 mostly due to staff changes. M/S Allen/Saal to approve budget modification – all voting aye.
13. **North Central Health Care Budget Report –** Report shows a negative budge variance of $304,503 in 2019. Lincoln County will use equity at North Central Health Care to cover the variance. At 12/31/18 Lincoln County's portion of the net position was $3,899,158 Discussion followed. Report was placed on file
14. **Finance Director Timesheet Approval for Pay Periods 12/30/19 - 1/12/20 and 1/13/20 – 1/26/20 –** The timesheets were included in the packet. Discussion followed. M/S Saal/Ashbeck to approve timesheets and have chair Weaver sign - all voting aye.
15. **Director's Report –** Leydet presented the YTD budget report for Finance. No concerns were noted. Leydet reported preliminary 2019 results as follows: EMS fund has a gain of $107,000, vehicle registration fee revenue for 2019 is $546,206, Roads fund balance is $596,879.81, no contingency funds have been used and is aware of only $2,000 of requests, general fund has $1,000,000 gain, and Health Insurance has loss of $356,357 and net position of $180,851. Leydet emphasized that the above is subject to change. Discussion followed. No action taken.
16. **Review Correspondence/Communications –** Letter accepting Lincoln County's reporting package for 2018 was received by the Wisconsin Department of Transportation.
17. **Review Voucher Listing –** The list was available for review. Leydet reported all checks in sequential order and no unusual activity.
18. **Set Next Meeting Date** – March 6th at 7:30 a.m.
19. **Adjourn** – M/S Allen/Rusch to adjourn at 8:24 a.m. – all voting aye.

Minutes prepared by,
Dan Leydet, Finance Director

County Clerk Activity Report - 2020

Activity	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals	Revenue
Cutting Notices	63	12											**75**	-
Tax Deed Notices	0	0											**0**	-
DT Payment Agreements	3	1											**4**	-
DMV/Plate Transfers	0	0											**0**	-
Marriage License	6	6											**12**	660.00
Work Permits	1	4											**5**	12.50
Insurance Claims	5	3											**8**	-
Grand Totals	**78**	**26**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**104**	**$ 672.50**

Special Projects 4 Elections WisVote - Deceased, Inactive Voters, Absentee Tracking, Felons, New/Change Registrations,
1 Special Election EDR Postcard Project, Address Corrections, Mapping, Movers Mailing

County Clerk Activity Report - 2019

Activity	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals	Revenue
Cutting Notices	72	3	18	1	12	10	7	8	3	4	6	15	**159**	-
Tax Deed Notices	0	1	5	0	0	6	0	0	0	0	0	0	**12**	-
DT Payment Agreements	0	1	3	2	2	2	1	1	2	1	1	0	**16**	-
DMV/Temp Plates	1	0	3	4	3	2	2	2	0	1	1	1	**20**	200.00
DMV/Plates*	1	0	0	0	0	0	0	0	0	0	0	0	**1**	10.25
DMV/Renewals*	1	0	0	0	0	0	0	0	0	0	0	0	**1**	5.00
Marriage License	7	5	4	10	21	22	21	30	24	13	6	8	**171**	8,420.00
Work Permits	3	3	2	6	14	7	11	7	8	3	6	3	**73**	182.50
Insurance Claims	2	2	2	2	0	4	1	2	0	5	3	1	**24**	-
Grand Totals	**87**	**15**	**37**	**25**	**52**	**53**	**43**	**50**	**37**	**27**	**23**	**28**	**477**	**$ 8,817.75**

Special Projects 2 Elections WisVote - Deceased, Inactive Voters, Absentee Tracking, Felons, New/Change Registrations,
***Stopped Issuing** EDR Postcard Project, ERIC Postcard Project, Address Corrections, Mapping, Movers Mailing

FOR 2020 02

JOURNAL DETAIL 2020 2 TO 2020 2

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND								
23 COUNTY CLERK								
10230051 511000	CTY CLERK SALARIES	107,776	107,776	15,464.16	8,139.04	.00	92,311.84	14.3%
2020/02/000024	02/14/2020 PRJ	4,069.52 REF PAYROL				WARRANT=200214	RUN=2 GENERAL	
2020/02/000064	02/28/2020 PRJ	4,069.52 REF PAYROL				WARRANT=200228	RUN=2 GENERAL	
10230051 520000	CTY CLERK EMPLOYEE	36,807	36,807	5,635.57	2,881.54	.00	31,171.43	15.3%
2020/02/000024	02/14/2020 PRJ	1,446.45 REF PAYROL				WARRANT=200214	RUN=2 GENERAL	
2020/02/000064	02/28/2020 PRJ	1,435.09 REF PAYROL				WARRANT=200228	RUN=2 GENERAL	
10230051 552001	CTY CLERK TELEPHON	350	350	25.32	.00	.00	324.68	7.2%
10230051 554001	PRINTING ALLOCATIO	730	730	29.13	.00	.00	700.87	4.0%
10230051 555000	CTY CLERK TRAVEL T	2,600	2,600	25.88	25.88	.00	2,574.12	1.0%
2020/02/000068	02/27/2020 API	25.88 VND 999167 VCH320983		RAUCHLE, DEBORAH		MILEAGE & SUPPLIES		326884
10230051 560000	CTY CLERK SUPPLIES	3,000	3,000	662.71	533.54	.00	2,337.29	22.1%
2020/02/000030	02/13/2020 API	429.54 VND 001035 VCH320618		PFC PRODUCTS, INC		MARRIAGE DOCUMENT FOLDERS		326661
2020/02/000068	02/27/2020 API	104.00 VND 000420 VCH320960		ROTO-GRAPHIC PRINTIN		ENVELOPES		326890
10233851 511000	CTY CLERK ELECTION	600	600	92.57	92.57	.00	507.43	15.4%
2020/02/000064	02/28/2020 PRJ	92.57 REF PAYROL				WARRANT=200228	RUN=2 GENERAL	
10233851 520000	CTY CLERK ELECTION	88	88	13.02	13.02	.00	74.98	14.8%
2020/02/000064	02/28/2020 PRJ	13.02 REF PAYROL				WARRANT=200228	RUN=2 GENERAL	
10233851 554001	PRINTING ALLOCATIO	2,000	2,000	.00	.00	.00	2,000.00	.0%
10233851 560000	CTY CLERK ELECTION	68,000	68,000	16,348.35	6,375.15	.00	51,651.65	24.0%
2020/02/000009	02/06/2020 API	992.25 VND 000150 VCH320391		ELECTION SYSTEMS & S		BALLOT LAYOUT CHARGE		326532
2020/02/000009	02/06/2020 API	855.00 VND 000398 VCH320392		REINDL PRINTING, INC		BALLOTS		326564
2020/02/000030	02/13/2020 API	2,321.08 VND 000150 VCH320614		ELECTION SYSTEMS & S		CODING		326620
2020/02/000030	02/13/2020 API	1,207.75 VND 000150 VCH320615		ELECTION SYSTEMS & S		CODING		326620

FOR 2020 02

JOURNAL DETAIL 2020 2 TO 2020 2

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10233851 560000 CTY CLERK ELECTION							
2020/02/000068 02/27/2020 API	245.21 VND 300004 VCH320980		BEAR GRAPHICS, INC		ELECTION ENVELOPES		326826
2020/02/000068 02/27/2020 API	588.96 VND 300004 VCH320981		BEAR GRAPHICS, INC		ELECTION ENVELOPES		326826
2020/02/000068 02/27/2020 API	164.90 VND 005209 VCH320982		INDEPENDENT TABULATI		DS200 PAPER ROLLS		326851
TOTAL COUNTY CLERK	221,951	221,951	38,296.71	18,060.74	.00	183,654.29	17.3%
TOTAL GENERAL FUND	221,951	221,951	38,296.71	18,060.74	.00	183,654.29	17.3%
TOTAL EXPENSES	221,951	221,951	38,296.71	18,060.74	.00	183,654.29	
GRAND TOTAL	221,951	221,951	38,296.71	18,060.74	.00	183,654.29	17.3%

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

2020 TRAVEL EXPENSE REPORT
LINCOLN COUNTY
(For Use By County Employees)

Name: Chris Marlowe Department: County Clerk - Elections Period: February

County Ordinances will be followed regarding reimbursement rates and allowable expenses.
*****Any meal reimbursements for same day travel will be considered taxible income and included in your gross wages.*****

Date	Purpose	Departed From	Time Left	Destination	Time Returned	Odometer Rdng Beginning	Odometer Rdng. Ending	Miles Traveled	Meals Brkfst	Meals Lunch	Meals Dinner	Total Meals	OTHER Expense	OTHER Amount
1/24/2020	I Voted Stickers for resale to municipalities							0.00				$ -		33.99
								0.00				$ -		
2/4/2020	Election Training Treats - County Market							0.00				$ -		12.95
								0.00				$ -		
2/4/2020	Election Training Treats - Walgreens							0.00				$ -		13
								0.00				$ -		
								0.00				$ -		
								0.00				$ -		
								0.00				$ -		
								0.00				$ -		
								0.00				$ -		
								0.00				$ -		
								0.00				$ -		
					Total Miles Traveled			0	$ -	$ -	$ -		Total Other	$ 59.94
					Mileage Rate			0.575	Total Meal Cost Due			$ -		3
					Reimbursement Due			$ -				2		
								1						

Account Distribution	Taxable	Nontaxable
10233851-560000		$ 59.94
		$ 59.94

SUMMARY		
1	Mileage	$ -
2	Meals	$ -
3	Other	$ 59.94
	Total Due	$ 59.94

Mileage Rates

Incentive Rate = IRS Standard Rate (currently 0.575/mi)
Regular Rate = .09 Less Than Incentive (currently 0.485/mi)

	Max Meal Rates	Leave times
Breakfast	$7.00	lve before 6:30 am
Lunch	$9.00	lve bef 10:30 ret aft 2:30
Dinner	$13.00	return after 6:00 pm

I certify that this request is true and correct, and that I hold a valid driver's license in the State of Wisconsin and insurance consistent with the reimbursement requested.

Employee Date

Supervisor Date

GRANT ALLOWABLE EXPENDITURES
GRANT NAME/PROJECT:
GRANT NAME/PROJECT:
GRANT NAME/PROJECT:
GRANT NAME/PROJECT:
GRANT NAME/PROJECT:

COMPLETED BY:

APPROVED BY:

amazon.com

Final Details for Order #112-6692662-0961846

Print this page for your records.

Order Placed: January 22, 2020
Amazon.com order number: 112-6692662-0961846
Order Total: $118.03

Shipped on January 22, 2020

Items Ordered **Price**

[redacted]

Sold by: micchange (seller profile)

Condition: New

1 of: *Aleplay I Voted with Red, White, and Blue Circle Stickers 1.5 Inch Round 500 Labels Per Roll (10 Rolls)* $33.99

Sold by: Aleplay (seller profile)

Condition: New * I VOTED STICKERS FOR MUNICIPAL CLERKS

Shipping Address:
Christopher J Marlowe
801 N SALES ST STE 201
MERRILL, WI 54452-1632
United States

Shipping Speed:
One-Day Shipping

Shipped on January 23, 2020

Items Ordered **Price**

[redacted]

Sold by: Amazon.com Services LLC

Condition: New

Shipping Address:
Christopher J Marlowe
801 N SALES ST STE 201
MERRILL, WI 54452-1632
United States

Shipping Speed:
One-Day Shipping

Payment information

Payment Method:
MasterCard | Last digits: [redacted]

Billing address
Christopher J Marlowe

Item(s) Subtotal:	$111.88
Shipping & Handling:	$0.00

Total before tax:	$111.88
Estimated tax to be collected:	$6.15

Dave's
County Market
...Compare the Bottom Line

300 E. 1st Street
Merrill, WI 54452
(715) 536-2571

02/04/2020 08:21:42
Total: USD$ 12.95
Debit Entry Method: Chip
CARD #: XXXXXXXXXXXX5081
PURCHASE - APPROVED
AUTH CODE:483599

Mode: Issuer
AID: A0000000042203
TVR: 8000048000
IAD: 0110A00001220000000000000000000
000FF
TSI: 6800
ARC: 00
TC: 7FAA6D2178161435
MID: 808705 TID: 001 SEQ: 011058

PIN VERIFIED

OATMEAL RAISIN COOKY	*	$2.99	F
You saved $1.50			
CHOC CHIP COOKIE	*	$2.99	F
You saved $1.50			
SUGAR COOKIE	*	$2.99	F
You saved $1.50			
BKRYS DONUT HOLES	*	$1.99	F
You saved $0.70			
BKRYS DONUT HOLES	*	$1.99	F
You saved $0.70			

BALANCE DUE	$12.95
Debit Card	$12.95
Auth Code = 483599	
CLUB SAVINGS TOTAL	$5.90
SUB TOTAL	$12.95
TOTAL TAX	$0.00
TOTAL	$12.95
CHANGE	$0.00

YOUR SAVINGS TODAY

Walgreens

#10574 101 N CENTER AVE
MERRILL, WI 54452
715-539-0218

870 2666 0042 02/04/2020 8:20 AM

(V)DOVE M/CHOC HEART MINIS 8.87OZ
04000041372 B 8.00 SALE
2 @ 4.99 or 2/8.00
REGULAR PRICE 4.99
REWARDS SAVINGS 1.98
RETURN VALUE 4.00 ea
(V)HERSHEY MILK/CHOC KISSES 8.5OZ
03400012084 B 5.00 SALE
2 @ 3.99 or 2/5.00
REGULAR PRICE 3.99
REWARDS SAVINGS 2.98
RETURN VALUE 2.50 ea
[redacted]
31191706238 OTC A [redacted]
RETURN VALUE 17.49

SUBTOTAL	30.49
SALES TAX A=5.5%	0.96
SALES TAX B=5.5%	0.72
TOTAL	32.17
DEBIT CARD	32.17
CHANGE	.00

AID A0000000042203
Debit
Integrated chip card
PIN Verified

12.95
13.00
ELECTION TRAINING TREATS $25.95

FOR 2020 02

JOURNAL DETAIL 2020 2 TO 2020 2

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND								
24 TREASURERS DEPARTMENT								
10240051 511000	TREASUER SALARIES	107,535	107,535	15,584.16	8,259.04	.00	91,950.84	14.5%
2020/02/000024	02/14/2020 PRJ	4,189.52	REF PAYROL			WARRANT=200214	RUN=2 GENERAL	
2020/02/000064	02/28/2020 PRJ	4,069.52	REF PAYROL			WARRANT=200228	RUN=2 GENERAL	
10240051 520000	TREASURER EMPLOYEE	45,188	45,188	6,872.08	3,448.79	.00	38,315.92	15.2%
2020/02/000024	02/14/2020 PRJ	1,788.08	REF PAYROL			WARRANT=200214	RUN=2 GENERAL	
2020/02/000059	02/19/2020 GEN	-120.00	REF DL			HEALTH CLUB REIMBURSEMENTS		
2020/02/000064	02/28/2020 PRJ	1,780.71	REF PAYROL			WARRANT=200228	RUN=2 GENERAL	
10240051 552001	TREASURER TELEPHON	300	300	27.75	.00	.00	272.25	9.3%
10240051 553000	TREASURER ADVERTIS	300	300	.00	.00	.00	300.00	.0%
10240051 554001	PRINTING ALLOCATIO	2,500	2,500	93.10	.00	.00	2,406.90	3.7%
10240051 555000	TREASURER TRAVEL T	2,000	2,000	100.00	.00	.00	1,900.00	5.0%
10240051 560000	TREASURER SUPPLIES	2,000	2,000	110.00	110.00	.00	1,890.00	5.5%
2020/02/000068	02/27/2020 API	110.00	VND 000420 VCH320966	ROTO-GRAPHIC PRINTIN ENVELOPES				326890
10240051 561101	TREASURER POSTAGE	3,900	3,900	.00	.00	.00	3,900.00	.0%
TOTAL TREASURERS DEPARTMENT		163,723	163,723	22,787.09	11,817.83	.00	140,935.91	13.9%
TOTAL GENERAL FUND		163,723	163,723	22,787.09	11,817.83	.00	140,935.91	13.9%
	TOTAL EXPENSES	163,723	163,723	22,787.09	11,817.83	.00	140,935.91	
	GRAND TOTAL	163,723	163,723	22,787.09	11,817.83	.00	140,935.91	13.9%

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

LINCOLN COUNTY INVESTMENTS

JANUARY 31, 2020

	CHECKING ACCOUNT				**INVESTMENTS**				
DATE	**RIVER VALLEY**								
						Rate			
12/31/20	CASH BALANCE	$ 11,993,110.33		**Date**	**Type**	**Int.**	**C.D.'s**	**State Pool**	
	+ RECEIPTS	$ 7,358,359.74	(GENERAL)						
	+ RECEIPTS	$ 65,983.59	(TAXES)						
		$ 19,417,453.66			State Investment				
					Pool	1.61%		$ 2,993,207.14	
	- DISBURSEMENT	$ (4,149,437.58)	(GENERAL)		(Jan. 2015 Int 0.10%)			$ 4,088.79	INTEREST
	- DISBURSEMENT	$ (1,368,395.21)	(PAYROLL)		(Jan. 2016 Int 0.33%)			**$2,997,295.93**	**BALANCE**
					(Jan. 2017 Int 0.53%)				
					(Jan. 2018 Int 1.35%)				
					(Jan. 2019 Int 2.47%)				
	CASH BALANCE	**$ 13,899,620.87**			(Jan. 2020 Int 1.61%)				
	Incredible Bank								
	ICS Deposit acct.	$ 12,893,846.84							
		$ 2,468,887.37	SWEEP						
	2.02%	$ 18,015.49	INTEREST						
	ICS BALANCE	**$ 15,380,749.70**							
	ICS Accts established 01/02/13 & 03/26/13 - Liquidated 10/20/2016								
	(Jan. 2015-2017 Int .35%)								
	(Jan. 2018 Int 1.00%)								
	(Jan. 2019 Int 2.12%)								
	(Jan. 2020 Int 1.56%)								
Compiled by Diana Petruzates, Treasurer									

LINCOLN COUNTY
FINANCE COMMITTEE CASH REPORT
FOR THE MONTH OF JANUARY, 2020
MARCH 6, 2020

	January					
	2020		2019			
	Pooled Cash	Segregated Accounts	Pooled Cash	Segregated Accounts	Amount Change	% Change
POOLED INVESTMENTS						
STATE POOL	2,997,295.93		2,933,414.96		63,880.97	2.18%
CHECKING	13,899,620.87		13,588,506.61		311,114.26	2.29%
TOTAL	16,896,916.80		16,521,921.57		374,995.23	2.27%
COUNTY FUNDS						
GENERAL FUND						
CIP DESIGNATED	567,995.83		2,449,883.83		(1,881,888.00)	-76.82%
FUND BALANCE	7,564,164.93		3,478,559.16		4,085,605.77	117.45%
HUBER ACCOUNT		42,303.36		151,517.75	(109,214.39)	-72.08%
CLERK OF COURT DEPOSITS		339,725.36		302,299.06	37,426.30	12.38%
IMPREST PAYROLL ACCT		235.07		333.23	(98.16)	-29.46%
CLERK OF COURT CD		-		10,000.00	(10,000.00)	-100.00%
CLERK OF COURT CD		-		15,000.00	(15,000.00)	-100.00%
NONMETALLIC MINING BOND		5,564.30		5,446.51	117.79	2.16%
COPS GRANT CHECKING		212.03		2,143.73	(1,931.70)	-90.11%
COUNTY ROADS	2,748,236.38		2,778,662.29		(30,425.91)	-1.09%
JAIL ASSESSMENT	81,517.72		74,106.58		7,411.14	10.00%
EMERGENCY MEDICAL	430,046.21		53,992.82		376,053.39	696.49%
HEALTH DEPARTMENT	943,339.54		1,027,309.03		(83,969.49)	-8.17%
SOCIAL SERVICES	881,629.99		486,645.34		394,984.65	81.16%
REP PAYEE		323.83		300.83	23.00	7.65%
WELFARE TRUST		2,969.75		3,604.73	(634.98)	-17.62%
COMMUNITY DEVELOPMENT						
CDBG LOAN CHECKING		2.00		2.00	-	0.00%
DEBT SERVICE	1,222,815.94		1,174,529.00		48,286.94	4.11%
DOG LICENSE	39,874.63		39,196.11		678.52	1.73%
SECTION 125	300.00		300.00		-	0.00%
SECTION 125 FLEX		22,736.25		27,164.88	(4,428.63)	-16.30%
SOLID WASTE	359,765.92		1,026,565.06		(666,799.14)	-64.95%
CLOSURE TRUST		2,172,637.83		2,010,542.69	162,095.14	8.06%
LONG-TERM CARE		3,248,227.09		3,010,160.27	238,066.82	7.91%
PINE CREST	(1,451,353.51)		(251,402.74)		(1,199,950.77)	477.30%
PETTY CASH		3,000.00		3,000.00	-	0.00%
DONATION FUND		22,961.15		20,888.57	2,072.58	9.92%
RESIDENT TRUST FUND		22,476.13		28,366.58	(5,890.45)	-20.77%
BANK TRANSFER		161,518.17		(743,049.87)	904,568.04	-121.74%
RESIDENT SS CLEARING		7,242.00		8,088.31	(846.31)	-10.46%
SPECIAL FUND		1,365.26		2,323.16	(957.90)	-41.23%
FORESTRY	3,030,537.98		3,402,258.47		(371,720.49)	-10.93%
LINCOLN INDUSTRIES	200,144.88		585,503.45		(385,358.57)	-217.26%
HIGHWAY	350,355.05		177,372.09		172,982.96	97.53%
SELF FUNDED HEALTH INS	(72,454.69)		18,441.08		(90,895.77)	-492.90%
INVESTMENT ACCT		1,306,314.19		1,270,742.49	35,571.70	2.80%
SAVINGS ACCT		272,078.05		646,036.22	(373,958.17)	-57.89%
	16,896,916.80	7,631,891.82	16,521,921.57	6,774,911.14	1,231,975.91	5.29%
TOTAL CASH	24,528,808.62		23,296,832.71			
		-		-		

LINCOLN COUNTY

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2021 – 2025

Capital Improvement Plan

&

Capital Outlay

2020 Budget
Capital Improvement Projects (CIP)

Department	Project	2020	2021	2022	2023	2024
EXPENDITURES						
Emerg Medical	Ambulance		284,350		312,785	
Maintenance	Safety Building Huber HVAC Project	450,000				
Maintenance	Courthouse HVAC Equipment and Controls		160,000			
Maintenance	Social Services Elevator Project			171,000		
IT	Router/Firewall	120,000				
IT	Card Access/Security Systems		125,000			
IT	Boardroom AN upgrade		65,000			
Forestry	Platform Truck #4		80,000			
Forestry	Grader #17			100,000		
Landfill	Landfill Construction	750,000	1,250,000			
Debt Service	Building Project	1,150,250	965,200	988,400	1,005,850	1,027,550
County Board	Family Care	289,849	289,849	289,849	289,849	289,849
County Roads	Pulverize and Repave Roads	1,700,000	850,000	1,100,000	500,000	250,000
Highway Eqipment	Grader Buy Back	125,000				
Highway Eqipment	Quad Axle Plow Truck	250,000				
Highway Eqipment	One Ton Truck		60,000			
Highway Eqipment	Loader		500,000			
Highway Eqipment	Tar Kettle		75,000			
Highway Eqipment	Gradall			500,000		
Highway Eqipment	Quad Axle Plow Truck				275,000	
	Total CIP Expenditures	**4,835,099**	**4,704,399**	**3,149,249**	**2,383,484**	**1,567,399**

FUNDING SOURCES		**2020**	**2021**	**2022**	**2023**	**2024**
	Designated for CIP					
Emerg Medical	Ambulance		284,350		312,785	
Maintenance	Safety Building Huber HVAC Project	450,000				
Maintenance	Courthouse HVAC Equipment and Controls		160,000			
Maintenance	Social Services Elevator Project			171,000		
IT	Router/Firewall	120,000				
IT	Card Access/Security Systems		125,000			
IT	Boardroom AN upgrade		65,000			
County Roads	Pulverize and Repave Roads	250,000	250,000	250,000	250,000	250,000
County Board	Family Care	289,849	289,849	289,849	289,849	289,849
	Total Designated for CIP	**1,109,849**	**1,174,199**	**710,849**	**852,634**	**539,849**
	Tax Levy					
County Roads	Pulverize and Repave Roads	1,450,000	500,000	850,000	250,000	
Debt Service	Building Project	1,150,250	965,200	988,400	1,005,850	1,027,550
	Total tax Levy	**2,600,250**	**1,465,200**	**1,838,400**	**1,255,850**	**1,027,550**
	State Aid (Grant)					
County Roads	Pulverize and Repave Roads		100,000			
	Total State Aid	**-**	**100,000**			
	Designated Department Funds					
Highway	Highway Equipment	375,000	635,000	500,000	275,000	
Forestry	Equipment		80,000	100,000		
Landfill	Construction of Phase 4 Mod 1B	750,000	1,250,000			
	Total Designated Department Funds	**1,125,000**	**1,965,000**	**600,000**	**275,000**	**-**
	Total Funding Sources	**4,835,099**	**4,704,399**	**3,149,249**	**2,383,484**	**1,567,399**

Draft

Department: Click or tap here to enter text.	**Location**: Click or tap here to enter text.
Project Title: Click or tap here to enter text.	**Program**: Click or tap here to enter text.
Date Completed: Click or tap here to enter text.	**Contact Person**: Click or tap here to enter text.
Fund (if known): Click or tap here to enter text.	

Type of Project: ☐ New Project ☐ Replacement ☐Project Continuation

Project Description/Scope (provide a brief 1-2 paragraph) description: Click or tap here to enter text.

Project Purpose(s) – check all that apply and please explain below:

☐ **The Project is required to meet legal, mandated or contractual obligations**

☐ **Project will result in the protection of life and/or property and maintain or improve public health and safety**

☐ **The project will result in reductions in expenditures**

☐ **The project will result in a positive return for Lincoln County**

☐ **Repairs, rehabilitates or replaces an important existing physically deteriorated or functionally obsolete county facility, system, service or equipment**

☐ **Provides a new service, facility, system or equipment**

☐ **Project would generate sufficient revenues to be essentially self-supporting in its operation**

☐ **Project would make existing facilities or personnel more efficient or increase their use with minimal or no operating cost increase**

☐ **Project will benefit and/or be utilized by other Lincoln County Departments**

☐ **The project is consistent with an overall County plan, policy, or goal; and is necessary to complete a project that has begun or under construction**

Explanation from above: Click or tap here to enter text.

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Alternatives: *What alternative measures have been taken to address this need/issue/problem? Are there solutions other than adding a new project that have been utilized or considered?*

Click or tap here to enter text.

Outcomes/Measureable Results: *What specific outcomes are expected with this project? Describe in detail what performance measures will be used to measure the impact of the new project. How do the proposed measures compare to current measures, if different?*

Click or tap here to enter text.

Previous Action:

Click or tap here to enter text.

Estimated Costs						
	2020	**2021**	**2022**	**2023**	**2024**	**2025**
Capital Costs by Year						
Maintenance & Operation						
Additional Personnel Costs						
TOTAL						

Estimated useful life of Capital Improvement (in years): Click or tap here to enter text.

Proposed Source(s) of Financing						
	2020	**2021**	**2022**	**2023**	**2024**	**2025**
CIP						
Tax Levy						
State Aid/Grant						
Federal Aid/Grant						
Equip. Replacement						
General Obligation Bonds						
Other Debt/Loans						
Designated Dept. Funds						
Other/Misc.						
TOTAL						

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2020 Budget
Capital Outlay
Expenditures

Department	Project	2020	2021	2022	2023	2024
IT	County communications	18,000	18,000	18,000	18,000	18,000
Maintenance	Replece work Truck	40,000				
Maintenance	Parking Lot Miantenance			15,000		
Maintenance	S6 Addition Flooring (First Floor)			40,000		
Maintenance	Vehicle Replacement					40,000
Maintenance	Parking Lot Miantenance					20,000
Land Services	Vehicle Replacement	30,000	30,000			
Forestry	Pickup Truck #2					25,000
Forestry	Pickup Truck #5	25,000				
Forestry	1/2 ton 4x4 #9			30,000		
Forestry	1/2 ton 4x4	25,000				
Forestry	Snowmobile #104			10,000	25,000	
Forestry	Snowmobile #105				10,000	
Forestry	ATV 4x4 #112				7,000	
Forestry	Lawn Tractor/Mower					7,000
Forestry	Fork lift #19		15,000			
Highway	Router	30,000				
Highway	3/4 ton Truck	40,000				
Highway	1 Ton Truck	50,000				
Highway	3/4 ton Truck				40,000	
Highway	1 Ton Truck				60,000	
Sheriff	Kitchen Updates	43,000				
Sheriff	Vehicles	134,000				
	Total for Outlay (Projects less than $50,000)	**435,000**	**63,000**	**113,000**	**160,000**	**110,000**

Funding Sources

	CIP	2020	2021	2022	2023	2024
IT	County communications	18,000	18,000	18,000	18,000	18,000
Maintenance	Replece work Truck	40,000				
Maintenance	Parking Lot Miantenance			15,000		
Maintenance	S6 Addition Flooring (First Floor)			40,000		
Maintenance	Vehicle Replacement					40,000
Maintenance	Parking Lot Miantenance					20,000
Land Services	Vehicle Replacement	30,000	30,000			
Sheriff	Kitchen Updates	43,000				
Sheriff	Vehicles	134,000				
	Total CIP	**265,000**	**48,000**	**73,000**	**18,000**	**78,000**
Forestry	Equipment	50,000	15,000	40,000	42,000	32,000
Highway	Equipment	120,000	-	-	100,000	
	Total Departmental Funds	**170,000**	**15,000**	**40,000**	**142,000**	**32,000**
	Total Funding Sources	**435,000**	**63,000**	**113,000**	**160,000**	**110,000**

Draft

Department: Click or tap here to enter text.	**Location**: Click or tap here to enter text.
Project Title: Click or tap here to enter text.	**Program**: Click or tap here to enter text.
Date Completed: Click or tap here to enter text.	**Contact Person**: Click or tap here to enter text.
Fund (if known): Click or tap here to enter text.	

Type of Project: ☐ New Project ☐ Replacement ☐Project Continuation

Project Description/Scope (provide a brief 1-2 paragraph) description: Click or tap here to enter text.

Project Purpose(s) – check all that apply and please explain below:

☐ **The Project is required to meet legal, mandated or contractual obligations**

☐ **Project will result in the protection of life and/or property and maintain or improve public health and safety**

☐ **The project will result in reductions in expenditures**

☐ **The project will result in a positive return for Lincoln County**

☐ **Repairs, rehabilitates or replaces an important existing physically deteriorated or functionally obsolete county facility, system, service or equipment**

☐ **Provides a new service, facility, system or equipment**

☐ **Project would generate sufficient revenues to be essentially self-supporting in its operation**

☐ **Project would make existing facilities or personnel more efficient or increase their use with minimal or no operating cost increase**

☐ **Project will benefit and/or be utilized by other Lincoln County Departments**

☐ **The project is consistent with an overall County plan, policy, or goal; and is necessary to complete a project that has begun or under construction**

Explanation from above: Click or tap here to enter text.

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Alternatives: *What alternative measures have been taken to address this need/issue/problem? Are there solutions other than adding a new project that have been utilized or considered?*

Click or tap here to enter text.

Outcomes/Measureable Results: *What specific outcomes are expected with this project? Describe in detail what performance measures will be used to measure the impact of the new project. How do the proposed measures compare to current measures, if different?*

Click or tap here to enter text.

Previous Action:

Click or tap here to enter text.

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Estimated Costs						
	2020	**2021**	**2022**	**2023**	**2024**	**2025**
Capital Costs by Year						
Maintenance & Operation						
Additional Personnel Costs						
TOTAL						

Estimated useful life of Capital Improvement (in years): Click or tap here to enter text.

Proposed Source(s) of Financing						
	2020	**2021**	**2022**	**2023**	**2024**	**2025**
CIP						
Tax Levy						
State Aid/Grant						
Federal Aid/Grant						
Equip. Replacement						
General Obligation Bonds						
Other Debt/Loans						
Designated Dept. Funds						
Other/Misc.						
TOTAL						

LINCOLN COUNTY

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FINANCE COMMITTEE

2021 BUDGETARY GUIDELINES

Approved by Finance Committee on XX/XX/XX

PURPOSE OF 2021 BUDGET GUIDELINES

The purpose of this document is to help facilitate in the preparation of, and to establish parameters for, the 2020 budget. In addition, this document will also outline timelines, due dates, and general information for preparing the upcoming County budget.

BUDGET PROCESS

Under the Administrative Coordinator form of government, both the operating budget and capital budget are developed by the County Board. All departments are required to complete budgets based on the parameters set by the Finance Committee. Once a balanced budget is complete, it will be submitted and reviewed by the County Board. After submission, public hearings are held to gain feedback from the public. The budget is legally adopted upon a majority vote by the County Board.

BUDGET TIMELINE

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January

- Administrative & Legislative Committee & Finance Committee set budget goals

February - March

- Finance Committee creates and approves Budgetary Guidelines
- County Board receives and reviews Budgetary Guidelines

April

- New position requests submitted to Administrative Coordinator (April 1st)

May

- CIP Requests to Finance Director (May 31st)
- Vehicle Schedules to Finance Direct (May 31st)
- 2021 payroll projection to department heads (by end of month)

May - June

- CIP Requests to Finance Director prior to meeting with Finance Director and Administrative Coordinator
- Vehicle Schedules to Finance Director prior to meeting with Finance Director and Administrative Coordinator
- Finance Director and Administrative Coordinator meet with department heads concerning preliminary department budget and present the preliminary department budget to oversight committee along with department head

July

- Finance and Insurance Committee reviews preliminary budget and CIP requests
- County Board receives preliminary budget report and reviews budget targets set earlier in year

July – September

- Budget discussions & CIP review

October

- Final Budget Review by Finance and Insurance Committee
- Final draft of 2020 Budget presented to County Board for review and discussion (10/20/20)

November

- Budget hearing and approval by County Board (11/10/20)

Budget updates will be presented at County Board meetings from March through September.

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SALARY & FRINGE

The Finance Department will calculate and enter all estimated wages and fringes for 2021 and the reminder of the current year. Below are the cost of living adjustments that will be included in the 2021 budget.

Cost of Living Adjustment:

2020	General	1.00%
	Deputies/Supervisors	1.00% on 1/1/2020 & 2% on 7/1/2020
2021	General	2.00%
	Deputies/Supervisors	2% on 4/1/21

Elected Officials: Elected officials salary schedule is set by the county board prior to filing of nomination papers for the term of the position.

Health Insurance: Implement a 6 year plan to replenish fund balance to $1.8 million. This would require an additional $300,000 per year plus the cost of health insurance inflation (estimated at 5% - 10%) and fund shortfalls.

Wisconsin Retirement System (WRS): WRS contributions will be budgeted at the prior year percentage until the 2021 rates are set. Once the new rates are set, Finance Department will update the amounts in department budgets.

	Employer	Employee
General	6.75%	6.75%
Elected	6.75%	6.75%
Protective	11.74%	6.75%

CAPITAL IMPROVEMENT PROJECTS

Capital improvement projects (CIP) must be completed and submitted electronically to the Finance Department prior to meeting with the Finance Director and Administrative Coordinator, on the Lincoln County Capital Improvement Project Request Forms. No CIP will be approved if it is not submitted and on the current CIP schedule.

Vehicles: All departments are required to complete and submit the Lincoln County Vehicle Schedule. This form must be completed electronically and submitted to the Finance Department prior to meeting with the Finance Director and Administrative Coordinator. Completion of this form is required even if departments are not requesting funding for vehicles in 2021. No vehicles will be approved if this form is not completed in it's entirely.

BUDGETARY STRATEGY AND GOALS

Fiscal Sustainability Goals

Health Insurance Fund

Currently, the health insurance fund has a fund balance of $181,000. A healthy fund balance should be between $1.8 million – $2.7 million (40% - 60% of total expenditures). In order to remain viable, the health insurance fund borrowed $1.2 million from the general fund.

GOAL: Implement a 6 year plan to replenish fund balance to $1.8 million. This would require an additional $300,000 per year plus the cost of health insurance inflation (estimated at 5% - 10%) and fund shortfalls.

Emergency Medical Services (EMS) Fund

Currently, the EMS fund has a deficit of roughly $360,000. Emergency Medical Services are not a mandated county service and are not subject to the levy limits.

GOAL: Increase the tax levy $120,000 per year for 3 years in order to eliminate the EMS deficit.

Fee Schedule

Approve all fee increases through the budget process. This will assure that all department budgets are accurate and we are capturing all revenue increases as part of the budget planning process.

GOAL: Create a county-wide fee schedule that is approved through the budget process.

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Operational/Program Concerns

Vehicle Registration Fee (Wheel Tax)

Currently the annual wheel tax is $20 per vehicle, which generates $540,000 in revenue on an annual basis. If this is not renewed the county board would need to cut $540,000 in expenses, along with any additional operational shortfalls.

GOAL: Renew the $20 wheel tax with no sunset date. No sunset is needed due to the county board having the ability to eliminate the wheel tax at any time. Vote on continuation of the wheel tax no later than May.

2% Cost of Living Adjustment (COLA)

In 2016 the county completed a salary study and implemented the results of that study in 2017. The results of the study helped get salaries to a more competitive level and closer to market. Over the last 5 years the county has never given more than a 1% COLA. Ensuring we remain close to market and have competitive wages will help with recruitment and retention efforts.

GOAL: Budget a 2% COLA for 2021, contingent on funding.

No Program Expansion Without funding

No program expansion should occur without sustainable funding covering direct and indirect expenses or being approved by the full county board. No new programs or program expansion should occur outside the budget process.

GOAL: All new programming needs to be approved by oversight committee, Administrative and Legislative Committee and County Board. Once approved at all levels the new programming needs to be included in the county's budget process. Departments that request new programming should complete a new program/program expansion request form that Administration will draft. Departments will be required to give an annual report on the program for the first 5 years to oversight committee and County Board.

Vacant Positions

One way to address the budget challenges the county faces is to not fill vacant positions. All vacant positions need to be examined to assess the impact to the county, if not refilled.

GOAL: Administrative Coordinator will thoroughly examine the impact to the county if the position is not refilled. If the Administrative Coordinator concludes that the position needs to be refilled due to mandated positions, safety critical positions or minimum staffing requirements, then he/she can approve refilling it to expedite the hiring process. If the Administrative Coordinator does not approve, then the position (refill) request will go to Administrative & Legislative Committee to approve or deny.

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Capital Improvement Projects (CIP)

During the 2020 budget process, the Finance Committee was forced to eliminate projects for the county's 5 year CIP plan.

GOAL: Administrative Coordinator and Finance Director propose a new CIP process to better help prioritize projects.

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FOR 2020 02

JOURNAL DETAIL 2020 2 TO 2020 2

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
00 NON-DEPARTMENTAL	838,148	838,148	536,948.61	14,407.91	.00	301,199.39	64.1%
10 COUNTY BOARD	2,322,328	2,322,328	321,412.62	220,684.15	.00	2,000,915.38	13.8%
20 ADMINISTRATIVE PERSONNEL	285,608	285,608	32,111.99	15,203.23	.00	253,496.01	11.2%
21 CORPORATION COUNSEL	198,401	198,401	20,715.14	10,644.87	.00	177,685.86	10.4%
22 FINANCE DEPARTMENT	466,799	466,799	75,315.17	33,614.93	.00	391,483.83	16.1%
23 COUNTY CLERK	221,951	221,951	38,296.71	18,060.74	.00	183,654.29	17.3%
24 TREASURERS DEPARTMENT	163,723	163,723	22,787.09	11,817.83	.00	140,935.91	13.9%
25 INFORMATION TECHNOLOGY	956,857	956,857	143,441.95	61,160.50	.00	813,415.05	15.0%
26 MAINTENANCE DEPARTMENT	1,749,886	1,749,886	206,054.56	90,409.59	.00	1,543,831.44	11.8%
27 VETERANS DEPARTMENT	176,395	176,395	26,326.37	14,653.19	.00	150,068.63	14.9%
30 CLERK OF COURTS	515,356	515,356	73,576.45	27,779.50	.00	441,779.55	14.3%
31 CIRCUIT COURT (PROBATE)	342,030	342,030	43,559.12	21,882.46	.00	298,470.88	12.7%
32 FAMILY COURT COMMISSIONER	29,550	29,550	2,081.49	48.00	.00	27,468.51	7.0%
33 DISTRICT ATTORNEYS OFFICE	280,059	280,059	36,295.25	18,732.36	.00	243,763.75	13.0%
41 LAND SERVICES DEPARTMENT	1,311,843	1,311,843	177,130.49	91,204.18	.00	1,134,712.51	13.5%
43 REGISTER OF DEEDS	235,775	235,775	32,588.28	16,145.13	.00	203,186.72	13.8%
44 UW EXTENSION	205,286	205,286	10,337.08	3,416.84	.00	194,948.92	5.0%
50 SHERIFFS DEPARTMENT	7,835,208	7,835,208	958,929.41	420,841.93	.00	6,876,278.59	12.2%
51 CORONERS DEPARTMENT	65,934	65,934	4,315.95	2,327.52	.00	61,618.05	6.5%
52 EMERGENCY MANAGEMENT	63,227	63,227	6,273.31	3,145.85	.00	56,953.69	9.9%
60 CHILD SUPPORT	303,745	303,745	41,399.50	19,648.71	.00	262,345.50	13.6%
TOTAL GENERAL FUND	18,568,109	18,568,109	2,809,896.54	1,115,829.42	.00	15,758,212.46	15.1%
0020 COUNTY ROADS FUND							
00 NON-DEPARTMENTAL	4,694,353	5,371,201	351,041.81	.00	.00	5,020,159.19	6.5%
TOTAL COUNTY ROADS FUND	4,694,353	5,371,201	351,041.81	.00	.00	5,020,159.19	6.5%
0021 JAIL ASSESSMENT FUND							
00 NON-DEPARTMENTAL	35,000	35,000	.00	.00	.00	35,000.00	.0%
TOTAL JAIL ASSESSMENT FUND	35,000	35,000	.00	.00	.00	35,000.00	.0%
0022 EMERGENCY MEDICAL FUND							

FOR 2020 02

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0022 EMERGENCY MEDICAL FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00 NON-DEPARTMENTAL	2,049,779	2,049,779	186,566.72	4,999.88	.00	1,863,212.28	9.1%
TOTAL EMERGENCY MEDICAL FUND	2,049,779	2,049,779	186,566.72	4,999.88	.00	1,863,212.28	9.1%
0023 HEALTH DEPARTMENT FUND							
00 NON-DEPARTMENTAL	1,010,904	1,010,904	132,757.33	69,588.07	.00	878,146.67	13.1%
TOTAL HEALTH DEPARTMENT FUND	1,010,904	1,010,904	132,757.33	69,588.07	.00	878,146.67	13.1%
0024 SOCIAL SERVICES FUND							
00 NON-DEPARTMENTAL	2,595,896	2,595,896	358,086.22	193,973.53	.00	2,237,809.78	13.8%
TOTAL SOCIAL SERVICES FUND	2,595,896	2,595,896	358,086.22	193,973.53	.00	2,237,809.78	13.8%
0030 DEBT SERVICE FUND							
00 NON-DEPARTMENTAL	1,150,250	1,150,250	.00	.00	.00	1,150,250.00	.0%
TOTAL DEBT SERVICE FUND	1,150,250	1,150,250	.00	.00	.00	1,150,250.00	.0%
0050 DOG LICENSE FUND							
00 NON-DEPARTMENTAL	35,000	35,000	.00	.00	.00	35,000.00	.0%
TOTAL DOG LICENSE FUND	35,000	35,000	.00	.00	.00	35,000.00	.0%
0060 SOLID WASTE FUND							
00 NON-DEPARTMENTAL	2,078,924	2,078,924	90,683.85	42,483.82	.00	1,988,240.15	4.4%
TOTAL SOLID WASTE FUND	2,078,924	2,078,924	90,683.85	42,483.82	.00	1,988,240.15	4.4%
0061 PINE CREST NURSING HOME							

FEBRUARY 2020 EXPENDITURE REPORT

FOR 2020 02 JOURNAL DETAIL 2020 2 TO 2020 2

0061 PINE CREST NURSING HOME	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00 NON-DEPARTMENTAL	0	0	424,064.03	-1,372.64	.00	-424,064.03	100.0%
TOTAL PINE CREST NURSING HOME	0	0	424,064.03	-1,372.64	.00	-424,064.03	100.0%
0062 FORESTRY							
00 NON-DEPARTMENTAL	1,373,484	1,373,484	155,183.01	55,050.76	.00	1,218,300.99	11.3%
TOTAL FORESTRY	1,373,484	1,373,484	155,183.01	55,050.76	.00	1,218,300.99	11.3%
0063 LINCOLN INDUSTRIES WORKSHOP							
00 NON-DEPARTMENTAL	0	0	286,566.55	.00	.00	-286,566.55	100.0%
TOTAL LINCOLN INDUSTRIES WORKSHOP	0	0	286,566.55	.00	.00	-286,566.55	100.0%
0070 HIGHWAY FUND							
00 NON-DEPARTMENTAL	6,916,455	6,916,455	879,661.59	383,789.63	.00	6,036,793.41	12.7%
TOTAL HIGHWAY FUND	6,916,455	6,916,455	879,661.59	383,789.63	.00	6,036,793.41	12.7%
0071 SELF FUNDED HEALTH INSURANCE							
00 NON-DEPARTMENTAL	0	0	513,310.47	6,588.11	.00	-513,310.47	100.0%
TOTAL SELF FUNDED HEALTH INSURANC	0	0	513,310.47	6,588.11	.00	-513,310.47	100.0%
GRAND TOTAL	40,508,154	41,185,002	6,187,818.12	1,870,930.58	.00	34,997,183.88	15.0%

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

North Central Health Care
Review of 2020 Services
Lincoln County

2/10/2020

Direct Services:	January 2020 Actual Rev	January 2020 Budget Rev	Variance	January 2020 Actual Exp	January 2020 Budg Exp	Variance	Variance By Program
Outpatient Services	$26,636	$34,933	($8,297)	$29,309	$54,231	$24,922	$16,625
Community Treatment-Adult	$73,734	$64,033	$9,701	$64,234	$64,033	($201)	$9,500
Community Treatment-Youth	$166,166	$151,200	$14,966	$165,029	$151,200	($13,829)	$1,137
Lincoln Industries	$78,160	$158,583	($80,423)	$83,233	$158,583	$75,350	($5,073)
	$344,696	$408,750	($64,054)	$341,805	$428,048	$86,243	$22,189
Shared Services:							
Inpatient	$58,210	$54,080	$4,130	$54,438	$54,501	$63	$4,193
Inpatient Psychiatry	$4,914	$5,349	($435)	$19,288	$20,952	$1,664	$1,228
Residency Program	$3,938	$3,938	$1	$5,358	$5,658	$300	$300
Youth Hospital	$0	$0	$0	$0	$0	$0	$0
CBRF	$15,804	$15,194	$610	$11,864	$15,194	$3,330	$3,940
Crisis	$7,373	$7,444	($71)	$39,498	$30,486	($9,012)	($9,082)
Outpatient Psychiatry	$12,849	$14,756	($1,907)	$48,840	$51,282	$2,442	$535
MMT (Lakeside Recovery)	$1,450	$12,040	($10,590)	$16,386	$19,458	$3,072	($7,518)
Protective Services	$9,678	$0	$9,678	$8,803	$0	($8,803)	$875
Birth To Three	$19,213	$0	$19,213	$19,695	$0	($19,695)	($482)
Apartments	$0	$0	$0	$0	$0	$0	$0
Contract Services	$0	$0	$0	$55,481	$11,725	($43,756)	($43,756)
	$133,429	$112,801	$20,628	$279,651	$209,257	($70,394)	($49,766)
Totals	$478,125	$521,551	($43,426)	$621,456	$637,305	$15,849	($27,577)
Base County Allocation	$69,165	$69,165	$0				$0
Nonoperating Revenue	$2,706	$3,326	($620)				($620)
County Appropriation	$43,264	$43,264	$1				$1
Excess Revenue (Expense)	$593,260	$637,305	($44,045)	$621,456	$637,305	$15,849	($28,196)

North Central Health Care
Review of 2020 Services
Nursing Home-Pine Crest

Direct Services:	January 2020 Actual Rev	January 2020 Budg Rev	Variance	January 2019 Jan-Nov Actual Exp	January 2019 Jan-Nov Budg Exp	Variance	Variance by Program
Long Term Care	$636,994	$661,417	($24,423)	$650,549	$663,200	$12,651	($11,772)
Rehab Care (Post Acute)	$194,360	$182,344	$12,016	$174,484	$197,457	$22,973	$34,988
Hospice Care	$73,189	$92,991	($19,802)	$118,292	$106,205	($12,087)	($31,890)
Special Care	$170,246	$159,040	$11,206	$123,487	$165,665	$42,178	$53,385
Nursing Home Ancillary	$36,956	$29,167	$7,789	$54,405	$29,167	($25,238)	($17,449)
Rehab Services	$98,309	$80,083	$18,226	$97,272	$80,083	($17,189)	$1,037
Totals	$1,210,054	$1,205,042	$5,012	$1,218,489	$1,241,776	$23,287	$28,300
County Appropriation-Pine Crest	$36,735	$36,735	$0				$0
Excess Revenue/(Expense)	$1,246,789	$1,241,776	$5,013	$1,218,489	$1,241,776	$23,287	$28,300

Lincoln County Employee Timesheet

Name: Dan Leydet **Department:** FINANCE **Pay Period:**
Employee Number: 279
Representative Status: **Nonrepresented**
FLSA Status: **Exempt**
From: 2/10/2020 **To:** 2/23/2020

2/10	2/11	2/12	2/13	2/14	2/15	2/16	2/17	2/18	2/19	2/20	2/21	2/22	2/23			FMLA	
Mon	**Tue**	**Wed**	**Thur**	**Fri**	**Sat**	**Sun**	**Mon**	**Tue**	**Wed**	**Thur**	**Fri**	**Sat**	**Sun**	**Hours**	**Pay Category**	**hours**	
	8.25	9.25	8.25	9.5			8.25	9.25	8.25	8.5	9.5			79	Regular: Finance		
														0	Vacation:		
														0	Holiday:		
8														8	Paid Sick Allowance:		
														0	Paid Funeral Leave:		
														0	Worker's Compensation:		
														0			
														0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0	80	**TOTAL HOURS PAID**		
														0			
														0			
8	8.25	9.25	8.25	9.5	0	0	8.25	9.25	8.25	8.5	9.5	0	0	87	**TOTAL HOURS REPORTED**		

I certify that the foregoing is true and correct.

Dan Leydet

Employee signature

Supervisor signature

Mandatory for all employees

GRANT ALLOWABLE EXPENDITURES

GRANT NAME/PROJECT:
GRANT NAME/PROJECT:
GRANT NAME/PROJECT:
GRANT NAME/PROJECT:
GRANT NAME/PROJECT:

COMPLETED BY:

APPROVED BY:

Lincoln County Employee Timesheet

Name: Dan Leydet **Department:** FINANCE **Pay Period:**
Employee Number: 279
Representative Status: **Nonrepresented**
FLSA Status: **Exempt** **From:** 1/27/2020 **To:** 2/9/2020

1/27	1/28	1/29	1/30	1/31	2/1	2/2	2/3	2/4	2/5	2/6	2/7	2/8	2/9			FMLA	
Mon	**Tue**	**Wed**	**Thur**	**Fri**	**Sat**	**Sun**	**Mon**	**Tue**	**Wed**	**Thur**	**Fri**	**Sat**	**Sun**	**Hours**	**Pay Category**	**hours**	
8	8.5	8	8				8.25	8.25	8.25	8.25	2.5			68	Regular: Finance		
				8										8	Vacation:		
														0	Holiday:		
											5.5			5.5	Paid Sick Allowance:		
														0	Paid Funeral Leave:		
														0	Worker's Compensation:		
														0			
														0			
8	8	8	8	8	0	0	8	8	8	8	8	0	0	80	**TOTAL HOURS PAID**		
														0			
														0			
8	8.5	8	8	8	0	0	8.25	8.25	8.25	8.25	8	0	0	81.5	**TOTAL HOURS REPORTED**		

I certify that the foregoing is true and correct.

Employee signature

Supervisor signature

Mandatory for all employees

GRANT ALLOWABLE EXPENDITURES

GRANT NAME/PROJECT:
GRANT NAME/PROJECT:
GRANT NAME/PROJECT:
GRANT NAME/PROJECT:
GRANT NAME/PROJECT:

COMPLETED BY:

APPROVED BY:

FOR 2020 02

JOURNAL DETAIL 2020 2 TO 2020 2

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND								
22 FINANCE DEPARTMENT								
10220051 511000	FINANCE SALARIES	293,943	293,943	42,703.80	22,137.24	.00	251,239.20	14.5%
2020/02/000023	02/14/2020 PRJ	592.02	REF PAYROL			WARRANT=200214	RUN=1 HIGHWAY	
2020/02/000024	02/14/2020 PRJ	10,472.11	REF PAYROL			WARRANT=200214	RUN=2 GENERAL	
2020/02/000061	02/28/2020 PRJ	601.00	REF PAYROL			WARRANT=200228	RUN=1 HIGHWAY	
2020/02/000064	02/28/2020 PRJ	10,472.11	REF PAYROL			WARRANT=200228	RUN=2 GENERAL	
10220051 520000	FINANCE EMPLOYEE B	140,906	140,906	22,180.50	11,216.73	.00	118,725.50	15.7%
2020/02/000023	02/14/2020 PRJ	300.04	REF PAYROL			WARRANT=200214	RUN=1 HIGHWAY	
2020/02/000024	02/14/2020 PRJ	5,319.12	REF PAYROL			WARRANT=200214	RUN=2 GENERAL	
2020/02/000061	02/28/2020 PRJ	301.59	REF PAYROL			WARRANT=200228	RUN=1 HIGHWAY	
2020/02/000064	02/28/2020 PRJ	5,295.98	REF PAYROL			WARRANT=200228	RUN=2 GENERAL	
10220051 531010	FINANCE AUDITING S	24,200	24,200	9,750.00	.00	.00	14,450.00	40.3%
10220051 552001	FINANCE TELEPHONE	500	500	44.21	.00	.00	455.79	8.8%
10220051 554001	PRINTING ALLOCATIO	2,000	2,000	148.84	.00	.00	1,851.16	7.4%
10220051 555000	FINANCE TRAVEL TRA	1,500	1,500	.00	.00	.00	1,500.00	.0%
10220051 556000	FINANCE DUES	250	250	.00	.00	.00	250.00	.0%
10220051 561100	FINANCE OFFICE SUP	3,500	3,500	487.82	260.96	.00	3,012.18	13.9%
2020/02/000030	02/13/2020 API	15.96	VND 300012 VCH320623	VIP OFFICE PRODUCTS	CALCULATOR RIBBONS			326699
2020/02/000068	02/27/2020 API	245.00	VND 000420 VCH320963	ROTO-GRAPHIC PRINTIN	ENVELOPES			326890
TOTAL FINANCE DEPARTMENT		466,799	466,799	75,315.17	33,614.93	.00	391,483.83	16.1%
TOTAL GENERAL FUND		466,799	466,799	75,315.17	33,614.93	.00	391,483.83	16.1%
	TOTAL EXPENSES	466,799	466,799	75,315.17	33,614.93	.00	391,483.83	
	GRAND TOTAL	466,799	466,799	75,315.17	33,614.93	.00	391,483.83	16.1%