

**LINCOLN COUNTY**  
**FINANCE AND INSURANCE COMMITTEE**  
**Lincoln County Service Center, Room 247**  
**Friday October 6, 2023**  
**7:30 a.m.**

**Electronic Attendance Available:** Persons wishing to attend the meeting electronically may enter the meeting beginning ten minutes prior to the start time indicated above using the following number or address:

Conference Call: 1 650-761-2770  
Access Code: 816 808 844#  
Meeting ID: [meet.google.com/snk-ytfv-dze](https://meet.google.com/snk-ytfv-dze)

**Attendance Policy:** The teleconference cannot start until the host (County Clerk) dials in and enters the host password. In the event there is an unforeseen technical difficulty that prevents all or a part of the meeting from being available electronically, the meeting will continue in person and those wishing to attend can appear in person at the location indicated in this agenda. All public participants' phones, microphones and chat dialog boxes must be muted or disabled during the meeting.

**Public Comment Policy:** Persons wishing to make public comment must appear in person at the location designated. Public Comment is limited to agenda items only. Comments by members of the public are limited to three minutes per speaker on a first come, first served basis. You must indicate your desire to make public comment by completing the requested information on the sign-in sheet.

**Agenda**

- 1) Call Meeting to Order
- 2) Public Comment
- 3) Approval of Minutes – September 8, 2023
- 4) Treasurer
  - a. YTD Budget
  - b. Account Balance Reports
  - c. Approval of Expense Reimbursement
- 5) County Clerk
  - a. YTD Budget
  - b. Activity Report
  - c. Approval of Expense Reimbursement
  - d. Approval of Resolution 2023-10-xx to Authorize the Application of the 2023 Absentee Ballot Envelope Subgrant Program
- 6) Health Insurance Presentation
- 7) Approval of Resolution Chief Deputy Sheriff Compensation Adjustment
- 8) 911 Telecommunications Policy Change
- 9) Request approval to move step increases for 2024 to January 1 for all eligible employees except for those assigned to the Highway Department who would receive 2024 step increases on their anniversary date then the next step on January 1, 2025
- 10) NCHC Financials – August
- 11) September YTD Budget Report
- 12) Cash Report
- 13) Sales Tax Report
- 14) Health Insurance Fund Report
- 15) Finance YTD Budget Report
- 16) Finance Director Timesheet Approval for the Following Dates: 8/21/23-9/17/23
- 17) 2024 Budget discussion, changes, and possible approvals
- 18) Review Correspondence/Communications
- 19) Review County Voucher Listing

## 20) Set Next Meeting Date

## 21) Adjourn

### **DISTRIBUTION:**

**Finance Committee Members: Julie DePasse (electronic), Lori Anderson-Malm (electronic), Norbert Ashbeck, Angela Cummings (electronic), and Gene Simon**

Administrative Coordinator, Other County Board Supervisors, Department Heads, News Media, Bulletin Board

Posted on: \_\_\_\_\_ at \_\_\_\_\_ a.m. /p.m. By \_\_\_\_\_

**Requests for reasonable accommodations for disabilities or limitations should be made prior to the date of this meeting. You may contact the County Clerk at 715.539.1019. 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 247/248**  
**Friday September 8, 2023**  
**7:30 am**

**Members Present:** DePasse, Ashbeck, Cummings (virtual), Simon, Anderson-Malm

**Members Excused:** None

**Others Present:** Fenske, Marlowe, Gierl, Krueger

**Virtually Present:** Stevenson, Boyd

- 1. Call Meeting to Order:** Meeting called to order by DePasse at 7:30 a.m.
- 2. Public Comment:** None
- 3. Approval of Minutes – August 4, 2023:** M/S Simon/Ashbeck to approve August 4, 2023 minutes. All voting aye.
- 4. Treasurer**
  - a. YTD Budget:** Budget is at 61.1% for the year. No concerns at this time.
  - b. Account Balance Reports:** LGIP went from 5.09% to 5.15%. The other two stayed the same at 4.38%. A comparison to prior year was given.
- 5. County Clerk**
  - a. YTD Budget:** Wage and fringe expenditures are elevated due to a retirement and are expected to be over at year end. Municipalities haven't been billed yet but will be soon. No other concerns
  - b. Activity Report:** Marriage licenses have increased. Tax deeds are doing well.
  - c. Approval of CIP Request for Election Equipment \$16,000:** Marlowe presented the request. M/S Ashbeck/Anderson-Malm to approve the CIP request for Election Equipment of \$16,000. All voting aye.
- 6. Approval of Resolution 2023-09-xx to Approve Director of Emergency Management Position as Full Time:** The current position of the Emergency Management Director is a part time position. The request for full time will add additional duties such a safety training, etc. An ongoing federal grant (EMPG) will cover some of the additional costs. Discussion followed. M/S Ashbeck/Simon to Approve Resolution 2023-09-xx. All voting aye.
- 7. NCHC Financials – July:** Pine Crest is currently at a loss of \$330,000. The overall services are at a loss of \$177,000.
- 8. August YTD Budget:** Report was in the packet. The expenditure budget is currently at 67.9%. The CIP and carryover transfers were entered in August. No other concerns.
- 9. Cash Report:** Cash is consistent with prior year. CIP balance was updated to reflect the CIP transfers. The Non-Metallic Mine (NMM) bank account was closed in July and the COPS Grant Account was closed in August due to no longer being needed.
- 10. Sales Tax Report:** August's payment was \$306,574.02. This is up from prior year.

- 11. Approval to close the CDBG bank account:** Fenske explains that this account hasn't been used since 2013 and has a balance of \$2.00. M/S Anderson-Malm/Ashbeck to close the CDBG bank account. All voting aye.
- 12. Health Insurance Fund Report:** Revenues were down due to July's Insurance premium being paid in June. Claim payments increased substantially.
- 13. Finance YTD Budget Report and departmental update:** The expenditure budget is slightly elevated due to audit fees which will be allocated out at the end of the year. No budgetary concerns.
- 14. Finance Director Timesheet Approval for the Following Dates: 7/24/23-8/20/23:** M/S Ashbeck/Simon to approve Finance Director Timesheets for 7/24/23-8/20/23. All voting aye.
- 15. 2024 Budget discussion, changes, and possible approvals:** Current variance, including the Emergency Management resolution from earlier in the meeting, is \$97,739. There was discussion about removing the additional funds (\$81,661) for the 911 dispatch schedule change and to refer it back to the oversight committee to follow the proper approval process. Reducing the contingency fund by \$16,078 to cover the remaining deficit was also discussed.  
M/S. Cummings/Anderson-Malm to reduce the 911 dispatch budget by \$81,661 and to refer the schedule change back to the oversight committee. All voting aye.  
M/S. Simon/Anderson-Malm to reduce the Contingency budgeted amount by \$16,078. All voting aye.
- 16. 2024 CIP discussion and possible approval:** Discussion and review on the current 2024 CIP/Outlay requests occurred. M/S Anderson-Malm/Ashbeck to approve the 2024 CIP and Outlay budget for \$907,700. All voting aye.
- 17. Review Correspondence/Communications:** None.
- 18. Review County Voucher Listing:** Reviewed by DePasse.
- 19. Set Next Meeting Date:** October 6, 2023 at 7:30 a.m.
- 20. Adjourn:** Meeting adjourned at 8:07 a.m.

*Minutes prepared by Samantha Fenske, Finance Director*

YEAR TO DATE BUDGET REPORT

FOR 2023 09

JOURNAL DETAIL 2023 9 TO 2023 9

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>24 TREASURERS DEPARTMENT</b>							
<b>0000 DIVISION</b>							
10240051 461900 TREASURER MISC PUB	-10	-10	.00	.00	.00	-10.00	.0%*
10240051 461902 TREAS TAX STATUS I	-20	-20	-77.25	.00	.00	57.25	386.3%
10240051 511000 TREASUER SALARIES	112,133	112,133	79,244.16	8,564.10	.00	32,888.84	70.7%
2023/09/000006 09/08/2023 PRJ	4,282.05	REF PAYROL			WARRANT=230908	RUN=2 GENERAL	
2023/09/000044 09/22/2023 PRJ	4,282.05	REF PAYROL			WARRANT=230922	RUN=2 GENERAL	
10240051 520000 TREASURER EMPLOYEE	55,422	55,422	40,360.89	4,747.65	.00	15,061.11	72.8%
2023/09/000006 09/08/2023 PRJ	2,151.31	REF PAYROL			WARRANT=230908	RUN=2 GENERAL	
2023/09/000010 09/07/2023 API	450.00	VND 200033 VCH354518	NATIONWIDE TRUST COM		PEHP-ELECTED OFFICIALS		12939
2023/09/000044 09/22/2023 PRJ	2,146.34	REF PAYROL			WARRANT=230922	RUN=2 GENERAL	
10240051 552001 TREASURER TELEPHON	325	325	276.87	.00	.00	48.13	85.2%
10240051 553000 TREASURER ADVERTIS	300	300	138.00	.00	.00	162.00	46.0%
10240051 554001 PRINTING ALLOCATIO	2,500	2,500	409.86	.00	.00	2,090.14	16.4%
10240051 555000 TREASURER TRAVEL T	2,000	2,000	1,339.89	155.00	.00	660.11	67.0%
2023/09/000026 09/14/2023 API	155.00	VND 400233 VCH354820	WI CO TREASURER'S AS REGISTRATION				343540
10240051 560000 TREASURER SUPPLIES	2,000	2,000	292.30	.00	.00	1,707.70	14.6%
10240051 561101 TREASURER POSTAGE	3,900	3,900	929.58	.00	.00	2,970.42	23.8%
10240060 411100 TREASURER TAX LEVY	-178,550	-178,550	-178,550.00	.00	.00	.00	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2023 09

JOURNAL DETAIL 2023 9 TO 2023 9

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL TREASURERS DEPARTMENT	0	0	-55,635.70	13,466.75	.00	55,635.70	100.0%
TOTAL REVENUES	-178,580	-178,580	-178,627.25	.00	.00	47.25	100.0%
TOTAL EXPENSES	178,580	178,580	122,991.55	13,466.75	.00	55,588.45	68.9%
GRAND TOTAL	0	0	-55,635.70	13,466.75	.00	55,635.70	100.0%

\*\* END OF REPORT - Generated by Samantha Fenske \*\*

LINCOLN COUNTY INVESTMENTS

August 31, 2023

CHECKING ACCOUNT			INVESTMENTS					
DATE	Incredible Bank				Rate			
07/31/23	CASH BALANCE	\$ 21,486,722.75		Date	Type	Int.	C.D.'s	State Pool
	+ RECEIPTS	\$ 3,470,883.34	(GENERAL)					
	+ RECEIPTS	\$ 607,352.96	(TAXES)					
		\$ 25,564,959.05			State Investment			
					Pool	5.31%		\$ 3,143,985.53
	- DISBURSEMENT	\$ (9,739,565.25)	(GENERAL)		(Jan. 2015 Int 0.10%)			\$ 14,185.86 INTEREST
	- DISBURSEMENT	(950,527.55)	(PAYROLL)		(Jan. 2016 Int 0.33%)			\$ 3,158,171.39 BALANCE
					(Jan. 2017 Int 0.53%)			
					(Jan. 2018 Int 1.35%)		(Jan. 2022 Int 0.07%)	
					(Jan. 2019 Int 2.47%)		(July 2022 Int 1.55%)	
	<b>CASH BALANCE</b>	<b>\$ 14,874,866.25</b>			(Jan. 2020 Int 1.61%)		(June 2023 Int 5.09%)	
					(Jan. 2021 Int 0.09%)			
<b>Incredible Bank-General</b>				<b>Incredible Bank-American Rescue Funds (6-18-2021)</b>				
	ICS Deposit acct.	\$ 20,797,766.86			ICS Deposit acct.			\$ 4,463,062.89
		\$ (5,176,093.57)	SWEEP					\$ (7,824.47) WITHDRAWAL
	4.24%	\$ 71,942.88	INTEREST			4.23%		\$ 15,713.50 INTEREST
	<b>ICS BALANCE</b>	<b>\$ 15,693,616.17</b>			<b>ICS BALANCE</b>			<b>\$ 4,470,951.92</b>
	(Jan. 2015-2017 Int .35%)	(Jan. 2022 Int 0.05%)			(June 14, 2021 Int 0.01%)			
	(Jan. 2018 Int 1.00%)	(July 2022 Int 0.80%)			(May 31, 2022 Int 0.05%)			
	(Jan. 2019 Int 2.12%)	(Jan 2023 Int 3.61%)			(July 31, 2022 Int 0.80%)			
	(Jan. 2020 Int 1.56%)	(June 2023 Int 4.38%)			(Jan 2023 Int 3.60%)			
	(Jan. 2021 Int 0.05%)				(June 2023 Int 4.38%)			
<i>ICS Accts established 01/02/13 &amp; 03/26/13 - Liquidated 10/20/2016</i>								
Compiled by Robbin Gigl, County Treasurer								









YEAR TO DATE BUDGET REPORT

FOR 2023 09

JOURNAL DETAIL 2023 9 TO 2023 9

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>23 COUNTY CLERK</b>							
<b>0000 DIVISION</b>							
10230051 442001 WORK PERMIT	-250	-250	-145.00	.00	.00	-105.00	58.0%*
10230051 442002 CTY CLERK MARRIAGE	-7,000	-7,000	-5,605.00	-700.00	.00	-1,395.00	80.1%*
2023/09/000004 09/05/2023 CRP	-45.00	REF TR				NON-DEPARTMENTAL	
2023/09/000014 09/08/2023 CRP	-115.00	REF TR				NON-DEPARTMENTAL	
2023/09/000020 09/11/2023 CRP	-45.00	REF TR				NON-DEPARTMENTAL	
2023/09/000028 09/14/2023 CRP	-45.00	REF TR				NON-DEPARTMENTAL	
2023/09/000028 09/14/2023 CRP	-90.00	REF TR				NON-DEPARTMENTAL	
2023/09/000041 09/19/2023 CRP	-90.00	REF TR				NON-DEPARTMENTAL	
2023/09/000052 09/21/2023 CRP	-45.00	REF TR				NON-DEPARTMENTAL	
2023/09/000058 09/26/2023 CRP	-45.00	REF TR				NON-DEPARTMENTAL	
2023/09/000058 09/26/2023 CRP	-45.00	REF TR				NON-DEPARTMENTAL	
2023/09/000058 09/26/2023 CRP	-135.00	REF TR				NON-DEPARTMENTAL	
10230051 461900 CTY CLERK MISC PUB	-1,000	-1,000	-95.45	-1.20	.00	-904.55	9.5%*
2023/09/000052 09/21/2023 CRP	-1.20	REF TR				NON-DEPARTMENTAL	
10230051 511000 CTY CLERK SALARIES	117,355	117,355	104,226.50	10,899.10	.00	13,128.50	88.8%
2023/09/000006 09/08/2023 PRJ	6,575.10	REF PAYROL				WARRANT=230908 RUN=2 GENERAL	
2023/09/000044 09/22/2023 PRJ	4,324.00	REF PAYROL				WARRANT=230922 RUN=2 GENERAL	
10230051 520000 CTY CLERK EMPLOYEE	45,502	45,502	61,159.30	24,969.18	.00	-15,657.30	134.4%*
2023/09/000006 09/08/2023 PRJ	2,486.45	REF PAYROL				WARRANT=230908 RUN=2 GENERAL	
2023/09/000010 09/07/2023 API	19,878.50	VND 200033 VCH354494				NATIONWIDE TRUST COM PEHP-DEBORAH RAUCHLE	12938
2023/09/000010 09/07/2023 API	450.00	VND 200033 VCH354518				NATIONWIDE TRUST COM PEHP-ELECTED OFFICIALS	12939
2023/09/000044 09/22/2023 PRJ	2,154.23	REF PAYROL				WARRANT=230922 RUN=2 GENERAL	
10230051 552001 CTY CLERK TELEPHON	1,150	1,150	645.13	40.25	.00	504.87	56.1%
2023/09/000064 09/28/2023 API	40.25	VND 005069 VCH355184				VERIZON WIRELESS CELL PHONES	343683
10230051 554001 PRINTING ALLOCATIO	600	600	230.55	.00	.00	369.45	38.4%

YEAR TO DATE BUDGET REPORT

FOR 2023 09

JOURNAL DETAIL 2023 9 TO 2023 9

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10230051 555000 CTY CLERK TRAVEL T	2,500	2,500	1,454.16	.00	.00	1,045.84	58.2%
10230051 560000 CTY CLERK SUPPLIES	2,500	2,500	973.85	.00	.00	1,526.15	39.0%
10230060 411100 COUNTY CLERK TAX L	-176,545	-176,545	-176,545.00	.00	.00	.00	100.0%
TOTAL DIVISION	-15,188	-15,188	-13,700.96	35,207.33	.00	-1,487.04	90.2%
<b>0038 ELECTIONS</b>							
10233851 473100 CTY CLERK ELECTION	-24,000	-24,000	.00	.00	.00	-24,000.00	.0%*
10233851 511000 CTY CLERK ELECTION	600	600	134.94	.00	.00	465.06	22.5%
10233851 520000 CTY CLERK ELECTION	88	88	35.24	.00	.00	52.76	40.0%
10233851 554001 PRINTING ALLOCATIO	500	500	.00	.00	.00	500.00	.0%
10233851 560000 CTY CLERK ELECTION	38,000	38,000	34,953.80	108.70	.00	3,046.20	92.0%
2023/09/000049 09/21/2023 API	28.70 VND	000150 VCH355041	ELECTION SYSTEMS & S	DS200 TOP PAPER TRAYS		343596	
2023/09/000059 09/27/2023 API	80.00 VND	000222 VCH355093	INDUSTRIAL RECYCLERS	BALLOT SHREDDING		13020	
TOTAL ELECTIONS	15,188	15,188	35,123.98	108.70	.00	-19,935.98	231.3%
TOTAL COUNTY CLERK	0	0	21,423.02	35,316.03	.00	-21,423.02	100.0%
TOTAL REVENUES	-208,795	-208,795	-182,390.45	-701.20	.00	-26,404.55	
TOTAL EXPENSES	208,795	208,795	203,813.47	36,017.23	.00	4,981.53	
GRAND TOTAL	0	0	21,423.02	35,316.03	.00	-21,423.02	100.0%

\*\* END OF REPORT - Generated by Samantha Fenske \*\*

County Clerk Activity Report - 2023														
Activity	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals	Revenue
Cutting Notices	46	25	4	1	6	6	7	6	1				102	
Number of Delinquent Parcels	0	0	0	0	0	0	0	0	0					
Tax Deed Issuance	0	0	0	0	0	0	0	0	0				0	
Release of Hunting Res.	0	0	0	0	0	0	0	0	0				0	\$0.00
DT Payment Agreements	0	0	1	1	0	1	1	0	2				6	
Mail Pieces	4,864	5,056	6,065	4,536	7,545	5,595	5,513	6,457	7,211				5,675	
Marriage License	8	6	5	6	19	12	21	23	16				116	3,575.00
Work Permits	4	6	10	3	8	13	0	0	0				44	220.00
Insurance Claims	2	0	2	1	1	0	0	0	1				7	
<b>Total Revenue</b>														<b>\$ 3,795.00</b>

**Special Projects**                    2 Elections                    WisVote - Deceased, Inactive Voters, Absentee Tracking, Felons, New/Change Registrations, EDR Postcard Project, Address Corrections, Mapping, Movers Mailing  
Poll Worker Training, Election Equipment Testing  
Election Billing  
Tax Deed Notices

County Clerk Activity Report - 2022														
Activity	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals	Revenue
Cutting Notices	36	18	6	10	7	5	8	4	6	17	13	4	134	
Tax Deed Issuance	0	0	0	0	0	0	0	200	0	0	0	0	200	
Release of Hunting Res.	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0.00
DT Payment Agreements	0	1	1	1	1	0	1	4	1	0	0	1	11	
Mail Pieces	6,300	5,423	4,863	6,416	6,807	4,247	6,042	6,350	8,315	5,023	3,756	3,842	67,384	
Marriage License	7	5	3	13	20	18	16	29	17	12	3	4	147	6,835.00
Work Permits	9	8	10	9	15	23	19	7	7	10	6	4	127	635.00
Insurance Claims	2	1	3	1	1	1	0	3	1	1	1	0	15	
<b>Total Revenue</b>														<b>\$ 7,470.00</b>

**Special Projects**                    4 Elections                    WisVote - Deceased, Inactive Voters, Absentee Tracking, Felons, New/Change Registrations, EDR Postcard Project, Address Corrections, Mapping, Movers Mailing  
Poll Worker Training, Election Equipment Testing  
Election Billing  
Tax Deed Notices

**2022 TRAVEL EXPENSE REPORT  
LINCOLN COUNTY  
(For Use By County Employees)**

Name: Chris Marlowe

Department: County Clerk

Period: September

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

Date	Purpose	Departed From	Time Left	Destination	Time Returned	Odometer Rdnng Beginning	Odometer Rdnng. Ending	Miles Traveled	Meals			Total Meals	OTHER	
									Brkfst	Lunch	Dinner		Expense	Amount
9/17/2023	WCA Annual Conference	Merrill		WI Dells		107168	107311	143.00				\$ -		
								0.00				\$ -		
9/19/2023	Return from WCA Conference	WI Dells		Merrill		107,313	107456	143.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								Total Miles Traveled	286	\$ -	\$ -	\$ -	Total Other	\$ -
								Mileage Rate	0.655	Total Meal Cost Due			\$ -	3
								Reimbursement Due	\$ 187.33				2	

Account Distribution	Taxable	Nontaxable
10230051-555000		\$ 187.33
		\$ 187.33

**Mileage Rates**

Incentive Rate = IRS Standard Rate (currently 0.585/mi)  
Regular Rate = .09 Less Than Incentive (currently 0.495/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

SUMMARY	
1 Mileage	\$187.33
2 Meals	\$ -
3 Other	\$ -
<b>Total Due</b>	<b>\$187.33</b>

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

\_\_\_\_\_  
Committee Chair Date

**GRANT ALLOWABLE EXPENDITURES**  
 GRANT NAME/PROJECT: \_\_\_\_\_  
 GRANT NAME/PROJECT: \_\_\_\_\_  
 GRANT NAME/PROJECT: \_\_\_\_\_  
 GRANT NAME/PROJECT: \_\_\_\_\_  
 GRANT NAME/PROJECT: \_\_\_\_\_

COMPLETED BY: \_\_\_\_\_  
  
 APPROVED BY: \_\_\_\_\_

Resolution 2023-10-XX

Motion By:  
Second By:

Resolution to Authorize the Application of the  
2023 Absentee Ballot Envelope Subgrant Program

Dist.	Supervisor	Y	N	Abs
1	Bialecki			
2	Anderson-Malm			
3	McCrank			
4	Osness			
5	Wendorf			
6	Ashbeck			
7	Rusch			
8	Thiel			
9	Friske			
10	Boyd			
11	Detert			
12	DePasse			
13	Callahan			
14	Hafeman			
15	Lemke			
16	Miller			
17	Meunier			
18	Wickham			
19	Allen 20			
	Cummings 21			
	Simon 22			
	Hartwig			
<b>Totals</b>				
	Carried			
	Defeated			
	Amended			
	Voice vote			
	Roll call			

**WHEREAS;** for the purpose of election security and administration, the Wisconsin Election Commission (WEC) has redesigned the Absentee Ballot Envelope; and

**WHEREAS;** the use of existing inventories containing the old Absentee Ballot Envelope design will not be permitted forcing the county and our municipalities to replace their existing inventories with the new design: and

**WHEREAS;** for the purpose of bulk pricing resulting in cost savings, it is past practice that the Lincoln County Clerk order and inventory Absentee Ballot Envelopes for our municipal jurisdictions; and

**WHEREAS;** the Commission’s Election Security Subgrant Program (“subgrant”) is intended to fund jurisdictions purchasing redesigned absentee ballot envelopes; and

**WHEREAS;** each jurisdiction may receive an amount determined based on their estimated January 1, 2022, voting age population as determined by the Department of Administration Demographic Services Center; and

**WHEREAS;** all funds received must be expended to purchase the redesigned absentee ballot envelopes or returned to the Commission.

**WHEREAS;** the WEC has authorized Wisconsin Counties to apply for the subgrant on behalf of its Cities, Villages, and Towns; now

**THEREFORE, BE IT RESOLVED;** that the Lincoln County Board of Supervisors authorizes the county clerk to apply for the 2023 Absentee Envelope Subgrant Program on behalf of our municipal jurisdictions; and

**BE IT FURTHER RESOLVED;** that the Lincoln County Board of Supervisors instructs the county clerk to then order the redesigned Absentee Ballot Envelopes and distribute the allotted dollar amount in envelopes to our municipal jurisdictions.

STATE OF WISCONSIN )  
 ) SS  
COUNTY OF LINCOLN )

I hereby certify that this resolution/ordinance is a true and correct copy of a resolution/ordinance adopted by the Lincoln County Board of Supervisors on:

\_\_\_\_\_  
Christopher J. Marlowe  
County Clerk

Dated: October 17, 2023

Authored by:  
Co-Sponsored by:  
Committee:  
Committee Vote:  
Fiscal Impact: None

Date Passed:

Drafted by: County Clerk Chris Marlowe





# Wisconsin Elections Commission

201 West Washington Avenue | Second Floor | P.O. Box 7984 | Madison, WI 53707-7984  
(608) 266-8005 | elections@wi.gov | elections.wi.gov

## **2023 ABSENTEE BALLOT ENVELOPE** **SUBGRANT PROGRAM**

### **REQUEST FOR FUNDS & MEMORANDUM OF UNDERSTANDING**

**BETWEEN**

**THE WISCONSIN ELECTIONS COMMISSION**

**AND**

**LINCOLN COUNTY**

#### **I. PARTIES**

The parties to this Memorandum of Understanding (hereinafter referred to as “MOU” or “agreement”) are the Wisconsin Elections Commission (hereinafter referred to as the “WEC” or the “Commission”) and Lincoln County, Wisconsin. The Commission is the state agency providing an election security subgrant of federal funds to the city, village, or town. The county identified above is the entity receiving a local election security subgrant from the Commission and is referred to herein as the “receiving jurisdiction.” By signing and dating this agreement, the participating county agrees to the terms of this agreement with the Commission. The county enters this agreement on behalf of the municipalities within its jurisdiction and will allot the number of envelopes to each municipality as specified in the Appendix A.

#### **II. PURPOSE**

The purpose of this MOU is to set forth the requirements that cities, villages and towns must meet to be eligible to receive an absentee ballot envelope subgrant from the Commission and the requirements for the use of the funds. The subgrant program is funded by the federal HAVA Election Security Grant which was authorized by the U.S. Congress under Section 101 of the Help America Vote Act of 2002 (P.L. 107-252) (HAVA) and provided for in the Consolidated Appropriations Act of 2023 (Public Law 117-328) and issued by the federal Election Assistance Commission. The purpose of the federal grant is to “improve the administration of elections for Federal office, including to enhance election technology and make election security improvements to the systems, equipment and processes used in federal elections” (CFDA Number 90.404; Federal Award Identification Number (FAIN) EAC-ELSEC18WI).

The purpose of the subgrant is to help improve overall election security of federal elections statewide by providing cities, villages, and towns across the State of Wisconsin with federal election security funds to safeguard and secure the integrity of the absentee voting process in federal elections.

*Wisconsin Elections Commissioners*

Don M. Millis, chair | Marge Bostelmann | Joseph J. Czarnecki | Ann S. Jacobs | Robert Spindell | Mark L. Thomsen

---

Administrator  
Meagan Wolfe

### III. SUBGRANT PROGRAM REQUIREMENTS

#### A. Introduction

The Commission's Election Security Subgrant Program ("subgrant") is intended to fund jurisdictions purchasing redesigned absentee ballot envelopes. Each jurisdiction may receive an amount determined based on their estimated January 1, 2022, voting age population as determined by the Department of Administration Demographic Services Center. All funds received must be expended to purchase the redesigned absentee ballot envelopes or returned to the Commission.

#### B. Envelope Redesign.

At the Commission's February 2, 2023, meeting, WEC staff were directed to develop a timeline to implement a new absentee ballot envelope package that would allow for the Commission to approve the design no later than its September 20, 2023, meeting. The absentee ballot envelope package for voters includes two envelopes:

- EL-120: Absentee Ballot Mailer Envelope (outside envelope going to voter)
- EL-122: Official Absentee Ballot Application/Certification (inside envelope returning to clerk)

These envelopes were redesigned to ensure compliance with recent court decisions and the Wisconsin statutes. Old envelopes are not compliant with the law, and the Wisconsin Elections Commission unanimously voted not to permit their continued use, starting in 2024.

At the Commission's March 3, 2023, meeting, the Commission directed staff to allocate \$600,000 of federal funds towards an Absentee Ballot Envelope subgrant program, to partially offset the cost of transitioning to new absentee ballot envelopes now under development. The absentee ballot envelope performs several functions – each essential to the security of the voter's choice, and the integrity of the wider electoral process. A successful transition to the new design is therefore in the interest of all participants.

### IV. FUNDING

- A. Commission staff will award subgrants based on receipt of a signed Memorandum of Understanding (MOU). Jurisdictions may receive a proportional amount of available subgrant funds based on their 2022 estimated voting age population as outlined in Appendix A. The minimum award is \$20.00.
- B. **All funds received must be expended to purchase the redesigned absentee ballot envelopes.** A county purchasing envelopes on behalf of a municipality may receive a subgrant award, however only one award will be granted per municipality. Any unused funds must be returned to the Commission by December 31, 2024.
- C. Subgrant period: **March 3, 2023 – December 31, 2024.** All costs must be incurred, including goods received, during this project period. Bids, proposals, or purchase orders are not adequate for this subgrant.

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<sup>1</sup> [https://doa.wi.gov/Pages/LocalGovtsGrants/Population\\_Estimates.aspx](https://doa.wi.gov/Pages/LocalGovtsGrants/Population_Estimates.aspx)

- D. Documentation: Receipts or invoices for all subgrant expenditures, showing date and amount for all funds expended, must be retained by requesting jurisdictions for a minimum of **eight years**. A standard inventory list of all items purchased using subgrant funds must be created and maintained by the jurisdiction for purposes of any state or federal audit.
- E. Request Processing: Subgrant funds will be distributed in a timely manner after the WEC receives the completed and signed MOU from the jurisdiction. Subgrant funds will be disbursed by electronic transfer to a jurisdiction's shared revenues account (if available), or via a physical check sent to a jurisdiction's shared revenues location. For questions related to the processing of subgrant reimbursements, contact the Commission's financial team via the WEC Help Desk at 608-261-2028 or [elections.finance@wi.gov](mailto:elections.finance@wi.gov).

## V. SUBGRANT PROGRAM DEADLINES

To help increase overall election security across the state, the election subgrant program has established the following deadlines:

**New Envelope Design Available: August/September, 2023**

**Application (MOU) Deadline: June 30, 2024**

**Return Unused Funds Deadline: December 31, 2024**

## VI. COMPLIANCE MONITORING, CERTIFICATION, DOCUMENTATION AND AUDIT

### A. Certification.

The receiving jurisdiction shall certify (by completing the MOU) that information provided is true and correct; it has complied with all terms of the subgrant; the election security subgrant funds will be used to meet the terms of the subgrant, including to increase the accessibility of federal elections; and that any falsification of information related to the subgrant could subject the jurisdiction official to civil or criminal penalties.

### B. Documentation.

The receiving jurisdiction shall maintain all documentation of purchases made using subgrant funds provided by the Commission for a minimum of eight years from the date of the expenditure or until the WEC authorizes destruction of said records. A standard inventory list of all items purchased using subgrant funds must be created and maintained by the jurisdiction for purposes of any state or federal audit. Such original purchasing documentation and inventory lists shall be retained by the receiving jurisdiction until the WEC authorizes the destruction of said records. Submission of copies of all purchasing documentation may be required by the WEC or federal auditors at any time.

**C. Audit.**

All subgrant funds received are subject to audit by the Commission and/or the federal government to ensure funds have been spent appropriately and in accordance with all applicable state and federal laws. Pursuant to Wis. Stat. § 5.05(11), if the federal government objects to the use of any funds provided to a county or municipality under the subgrant, the county or municipality shall repay the amount of the subgrant to the Commission.

**D. Regulations.**

As the receiving jurisdiction, we further certify that we will follow all state and federal laws, including adherence to all applicable federal requirements including Office of Management and Budget (OMB) guidance: Title 2 C.F.R. Subtitle A, Chapter II, Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. § 200) found here: (<https://www.govinfo.gov/app/collection/cfr/2022/>).

**VII. SIGNATURES**

By signing and dating this agreement the receiving jurisdiction agrees to the terms of this MOU and certifies that the information provided in this MOU is true and correct.

**Receiving Jurisdiction**

**Signature** \_\_\_\_\_  
(Christopher Marlowe - Lincoln County Clerk)

**Date:** \_\_\_\_\_

**Printed Name** \_\_\_\_\_  
(Don Friske - County Board Chair)

**Jurisdiction Name:** LINCOLN COUNTY

**Jurisdiction Treasurer Name:** Robbin Gigl

**Jurisdiction Treasurer Mailing Address:** 801 N. Sales St. Ste. 204 , Merrill, WI 54452

**Jurisdiction Clerk's Name** Christopher Marlowe

**Jurisdiction Clerk E-mail:** chris.marlowe@co.lincoln.wi.us

**Submit completed form by June 30, 2024, to:**

Wisconsin Elections Commission  
201 West Washington Avenue, Second Floor  
P.O. Box 7984  
Madison, WI 53707-7984  
[elections.finance@wi.gov](mailto:elections.finance@wi.gov)  
Fax: 608-267-0500

**Resolution 2023-10-XX**

**Appendix A of the 2023 Absentee Ballot Envelope Subgrant Program Application**

35002	TOWN OF BIRCH	LINCOLN COUNTY	0.01%	\$	49.84
35004	TOWN OF BRADLEY	LINCOLN COUNTY	0.04%	\$	266.62
35006	TOWN OF CORNING	LINCOLN COUNTY	0.01%	\$	85.10
35008	TOWN OF HARDING	LINCOLN COUNTY	0.01%	\$	40.21
35010	TOWN OF HARRISON	LINCOLN COUNTY	0.02%	\$	94.73
35012	TOWN OF KING	LINCOLN COUNTY	0.02%	\$	106.31
35014	TOWN OF MERRILL	LINCOLN COUNTY	0.05%	\$	301.36
35016	TOWN OF PINE RIVER	LINCOLN COUNTY	0.03%	\$	197.91
35018	TOWN OF ROCK FALLS	LINCOLN COUNTY	0.01%	\$	68.05
35020	TOWN OF RUSSELL	LINCOLN COUNTY	0.01%	\$	72.22
35022	TOWN OF SCHLEY	LINCOLN COUNTY	0.02%	\$	99.67
35024	TOWN OF SCOTT	LINCOLN COUNTY	0.02%	\$	144.17
35026	TOWN OF SKANAWAN	LINCOLN COUNTY	0.01%	\$	40.60
35028	TOWN OF SOMO	LINCOLN COUNTY	0.00%	\$	20.00
35030	TOWN OF TOMAHAWK	LINCOLN COUNTY	0.01%	\$	53.48
35032	TOWN OF WILSON	LINCOLN COUNTY	0.01%	\$	36.04
35251	CITY OF MERRILL	LINCOLN COUNTY	0.16%	\$	971.60
35286	CITY OF TOMAHAWK	LINCOLN COUNTY	0.06%	\$	353.54

**Total Approved Amount for Lincoln County**

**\$3001.45**



# 2024 Health Plan Strategy

October 2023

## Historical Plan Costs and Trends

2018 Average Cost Per Employee Per Year (PEPY): \$20,026

2019 Average Cost Per Employee Per Year (PEPY): \$18,529

2020 Average Cost Per Employee Per Year (PEPY): \$18,636

2021 Average Cost Per Employee Per Year (PEPY): \$18,159

2022 Average Cost Per Employee Per Year (PEPY): \$19,117

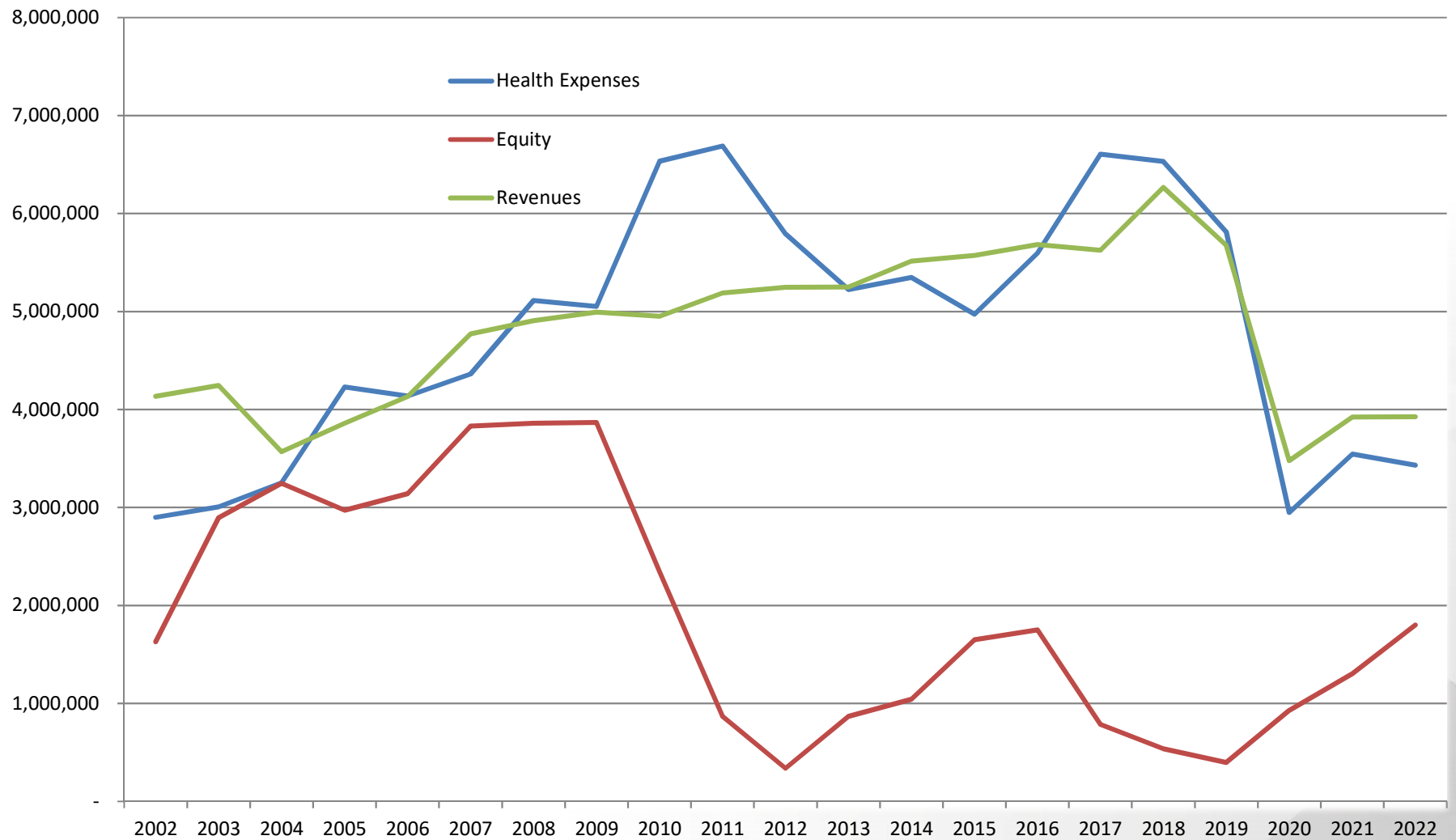
2023 Average Cost Per Employee Per Year (PEPY): \$23,535\*

*\*1.1.22 - 8.31.22 YTD*

## Current Health Plan Strategy (approved Sept 2022)

- No Changes to Plan Design or Network
  - No Change to Employee Contribution
  - No Change to County Funding Contribution
  - Continue to Build Health Insurance Fund Reserve

# Lincoln County Health Plan Reserve Fund



\*\$1.2M owed back to general fund from borrowing in 2013 & 2018



## 2024 Funding Projections

Projected 2024 Plan Cost	\$3,798,326
Projected Funding with Current Rates	<u>\$4,095,672</u>
2023 Projected Funding Surplus	\$297,346

- 2022 Funding was set with 5% county (not employee) increase over 2021 funding
- 2023 Funding was set at 0% increase for both county and employees

### ***2024 Recommendation:***

- 1) Increase County Funding Budget by 5%
- 2) No Increase to employee contributions
- 3) Increase deductible on HDHP plan to meet IRS Guidelines
  - Current HDHP Plan has a \$3,000 Single and \$6,000 Family Deductible
  - For 2024 IRS increased the minimum deductible to \$3,200 Single and \$6,400 Family to continue HSA contributions

# No Changes for 2024

MEDICAL & DRUG BENEFITS	Option 1 - Traditional Health Plan (Embedded)		
	In-Network Aspirus Health Plan	Out-of-Network	
<b>Deductible</b>	<b>\$1,500</b> per Individual	You pay 100% of all charges.	
<b>Your Responsibility After Meeting Your Deductible (Coinsurance)</b>	You pay <b>20%</b> of any medical claims up to an additional <b>\$1,500</b> per person, not to exceed <b>\$3,000</b>	You pay 100% of all charges.	
<b>Maximum Out-of-Pocket Cost (Includes Deductible)</b>	<b>\$3,000</b> per Individual <b>\$6,000</b> Max per Family	You pay 100% of all charges.	
<b>Office Visit</b>	You pay a <b>\$30 Copay</b> until your Maximum Out-of-Pocket cost is met, then covered in full.	You pay 100% of all charges.	
<b>Preventive Care</b>	You pay <b>\$0</b> . Refer to Frequency Limits and Benefit Summary for a list of covered services.	You pay 100% of all charges.	
<b>Hospitalization</b>	You pay full cost of Hospitalization until your Deductible is met; then you pay 20% of any additional costs until your Maximum Out-Of-Pocket cost is met, then covered in full.	You pay 100% of all charges, except for emergency room services (as outlined below) or with an approved referral from Aspirus Health Plan.	
<b>Prescription Drugs</b>	<b>Retail (30 day Supply)</b>	<b>Specialty*</b>	<b>Retail 90 and Home Delivery (90 day supply)</b>
	<p><b>Tier 1-Most Generics = \$5 Copay</b></p> <p><b>Tier 2-Preferred Brand = \$20 Copay</b></p> <p><b>Tier 3-Non-Preferred Brand = \$35 Copay</b></p> <p>Certain Preventive Drugs may be covered at no cost to you. See the Aspirus Health Plan Option 1 - \$0 Drug List for details.</p>	<p>You pay <b>25%</b> of the full cost of the Prescription (Coinsurance) until your Maximum Out-of-Pocket cost of \$1,000 is met. This is a separate \$1,000 (additional) Maximum Out-of-Pocket in addition to the Medical Maximum Out-of-Pocket cost.</p>	<p>For maintenance medications, your prescriptions cost the retail monthly amount times two <b>(2 Copays)</b></p> <p>Contact Navitus at 844-268-9789 or visit <a href="http://www.navitus.com">www.navitus.com</a> for information.</p>

MEDICAL & DRUG BENEFITS	Option 2 - Qualified HDHP (Embedded)		
	In-Network Aspirus Health Plan		Out-of-Network
Deductible	<del>\$3,000 per</del> Individual		You pay 100% of all charges.
Your Responsibility After Meeting Your Deductible (Coinsurance)	You pay 20% of any medical claims up to an additional \$1,000 per person, not to exceed \$2,000		You pay 100% of all charges.
Maximum Out-of-Pocket Cost (Includes Deductible)	\$4,000 per Individual \$8,000 Max per Family		You pay 100% of all charges.
Office Visit	Deductible & Coinsurance		You pay 100% of all charges.
Preventive Care	You pay \$0. Refer to Frequency Limits and Benefit Summary for a list of covered services.		You pay 100% of all charges.
Hospitalization	Deductible & Coinsurance		You pay 100% of all charges, except for emergency room services (as outlined below) or with an approved referral from Aspirus Health Plan.
Prescription Drugs	Retail (30 day Supply)	Specialty*	Retail 90 and Home Delivery (90 day supply)
	<p>You pay full cost of your prescription(s) until your Deductible is met. After Deductible is met, the following applies until Maximum Out-of-Pocket is met:</p> <p style="text-align: center;"><u>Retail 30 Day Supply</u>  <b>Tier 1-Most Generic Drugs = \$5 Copay</b>  <b>Tier 2-Preferred Brand = \$20 Copay</b>  <b>Tier 3-Non-Preferred Brand = \$35 Copay</b></p> <p>For maintenance medications under the Retail 90 and Home Delivery 90 day supply, your prescriptions cost the retail monthly amount times 2 copays.  Specialty - Full cost applies until Maximum Out-of-Pocket is met</p> <p>Certain Preventive Drugs may be covered at no cost to you.  See the Aspirus Health Plan Option 2 - \$0 Drug List for details.</p>		

## IRS Required Deductible Change:

As a HDHP the regulations are governed by the IRS. They set the annual requirements to keep HDHP status and allow for HSA contributions.

For 2024, the minimum deductible for an embedded HDHP plan was increased to \$3,200

Recommendation to increase Deductible to \$3,200 for Single and \$6,400 for Family Coverage.

Out-of-Pocket Maximum to remain at \$4,000 Single and \$8,000 Family

**2022 LINCOLN COUNTY HEALTH INSURANCE PREMIUMS - 5% County Premium Increase**

**Option 1 - Traditional Plan**

**9.23%**

Employees Only	Employee Premium		Employer Premium		Total Premium		
	Per Month	Per Paycheck	Per Month	Per Paycheck	Per Month	Per Paycheck	Annually
%							
75-100	\$ 90.00	\$ 45.00	\$ 885.00	\$ 442.50	\$ 975.00	\$ 487.50	\$ 11,700.00

**Option 1 - Traditional Plan**

**9.11%**

Family	Employee Premium		Employer Premium		Total Premium		
	Per Month	Per Paycheck	Per Month	Per Paycheck	Per Month	Per Paycheck	Annually
%							
75-100	\$ 222.00	\$ 111.00	\$ 2,215.00	\$ 1,107.50	\$ 2,437.00	\$ 1,218.50	\$ 29,244.00

**Option 2 - HDHP Plan**

**4.01%**

Employees Only	Employee Premium		Employer Premium		Total Premium		
	Per Month	Per Paycheck	Per Month	Per Paycheck	Per Month	Per Paycheck	Annually
%							
75-100	\$ 37.00	\$ 18.50	\$ 885.00	\$ 442.50	\$ 922.00	\$ 461.00	\$ 11,064.00

**Option 2 - HDHP Plan**

**3.99%**

Family	Employee Premium		Employer Premium		Total Premium		
	Per Month	Per Paycheck	Per Month	Per Paycheck	Per Month	Per Paycheck	Annually
%							
75-100	\$ 92.00	\$ 46.00	\$ 2,215.00	\$ 1,107.50	\$ 2,307.00	\$ 1,153.50	\$ 27,684.00

(Option 2 Only) Lincoln County will deposit \$300 for an Employee Only Plan and \$600 for a Family Plan into your qualified Health Savings Account (HSA) set up by you at the bank of your choice by the first week in January. **Retirees not eligible for this benefit.**



# Retiree Coverage/COBRA Coverage/HSA Contributions

## Retiree/Cobra

Opt. #1 Single

Opt. #1 Family

Retiree/COBRA	COBRA + 2%
\$975.00	\$994.50
\$2,437.00	\$2,485.74

Opt. #2 Single

Opt. #2 Family

Retiree/COBRA	COBRA + 2%
\$922.00	\$940.44
\$2,307.00	\$2,353.14

*Thank You!*

Resolution 2023-

Chief Deputy Sheriff Compensation Adjustment

Motion By:  
Second By:

Dist.	Supervisor	Y	N	Abs
1	Bialecki			
2	Anderson-Malm			
3	McCrank			
4	Osness			
5	Wendorf			
6	Ashbeck			
7	Rusch			
8	Thiel			
9	Friske			
10	Boyd			
11	Detert			
12	DePasse			
13	Callahan			
14	Hafeman			
15	Lemke			
16	Miller			
17	Meunier			
18	Wickham			
19	Allen			
20	Cummings			
21	Simon			
22	Hartwig			
<b>Totals</b>				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

WHEREAS, contractual raises between Lincoln County and the Lincoln County Sheriff’s Office Supervisors Association (Lieutenants) have consistently been greater than the COLA raises that have been provided to other county employees on the Lincoln County Wage Scale; and

WHEREAS, the position of the Chief Deputy in Lincoln County is on the Lincoln County Wage Scale and is subject to the COLA raises provided to all non-represented county employees; and

WHEREAS, due to inconsistencies between annual COLA raises and the negotiated raises with WPPA SORD, an unforeseen wage compression between the Lieutenants and the Chief Deputy has occurred, resulting in the base wage and fringe package of the Chief Deputy being less than that of tenured Lieutenants; and

WHEREAS, without future COLA raises afforded to the Chief Deputy being consistent with the raises negotiated with the Lieutenants, the wage compression being experienced will only result in further compression to the point where the Lieutenants may further surpass the Chief Deputy in their base wage / fringe compensation package; and

WHEREAS, the discrepancy between the base wage / fringe packages being offered to the Lieutenants and Chief Deputy will make recruitment and retention of qualified persons for the position of Chief Deputy difficult and does not provide an incentive for interested persons in the future to seek promotion to the position of Chief Deputy; and

WHEREAS, providing the Chief Deputy with holiday pay consistent with the holiday pay currently paid to all Deputy Sheriffs and Lieutenants will provide a small base wage / fringe gap between the Lieutenants and the Chief Deputy, thus correcting the base wage / fringe compression that currently exists between these positions.

NOW, THEREFORE BE IT RESOLVED, at the recommendation of the Sheriff of Lincoln County and the Law Enforcement, EMS / Judicial, Emergency Management Committee, it is requested that the Lincoln County Board of Supervisors allow for the Chief Deputy to receive holiday pay compensation consistent with all other sworn members of the Lincoln County Sheriff’s Office.

STATE OF WISCONSIN )  
 ) SS  
COUNTY OF LINCOLN )

I hereby certify that this resolution/ordinance is a true and correct copy of a resolution/ordinance adopted by the Lincoln County Board of Supervisors on:

Dated:

Authored by: Steve Osness  
Co-Sponsored by: Dana Miller  
Committee: Law Enforcement / EMS / EM  
Committee Vote: 5-0

Date Passed: 9/13/23

Committee: Administrative & Legislative  
Committee Vote:

Date Passed:

Committee: Finance  
Committee Vote:

Date Passed:

Fiscal Impact: \$4,451.69 (hourly rate x 90 hours, inclusive of FICA, WRS, and Workers Comp) for 2023. Subject to future adjustment due to step increases, COLA, WRS and Workers Comp adjustments, or contractual changes of holiday pay afforded to all other sworn Sheriff’s Office employees)

\_\_\_\_\_  
Christopher J. Marlowe  
Lincoln County Clerk

Drafted by: Sheriff Ken Schneider

**9-1-1 Telecommunication Officer:**

**Work Schedule:**

Rotating work schedule of two days on, two days off, three on, two off, two on, three off, 12 hour days. All lunch periods and breaks will be taken at the work site.

**Shifts:**

- 1) 6:00 a.m. to 6:00 p.m.
- 2) 6:00 p.m. to 6:00 a.m.

Shift selection for Telecommunication Officers will be based on position hiring date. Shifts will be picked during October of each year for the following year. The Sheriff or designee will re-assign shifts as they deem necessary.

Vacation: Telecommunication Officers are allowed to bank up to 48 hours of vacation.

Non-represented vacation schedule

<u>Years</u>	<u>Hours</u>
1-5	80.0
6-12	120.0
13-19	160.0
20-22	200.0
23	208.0
24	216.0
25	224.0
26	232.0
27	240.0
28	248.0
29	256.0
30+	264.0

**Vacation Upon Hire (for employee's hired before 7/1):**

Employees will be allowed to use 40 hours of vacation upon hire. Their 2nd week of vacation will be pro-rated for the amount of time left in that calendar year after they reach their 6 month Anniversary.

Pro-ration calculation for second week of vacation (for employees hired before 7/1):  $40 \text{ hours} / 26 \text{ weeks} = 1.53 \times \text{the number of full weeks left from their 6 month anniversary date to the end of}$

the calendar year (rounded to the nearest hour).

**Vacation Upon Hire (for employee's hired after 7/1):**

$40 \text{ hours} / 26 \text{ weeks} = 1.53 \times \text{the number of full weeks left from hire date to the end of the calendar year (rounded to the nearest hour). Given to employee upon hire.}$

**Years of Service:**

For the purposes of computing completed years of service, as of January 1st of the calendar year



following the employee's hire date, an employee will be deemed to have completed one (1) year of service, and on the succeeding January 1st, employee will be deemed to have completed two (2) years of service, etc.

Resignation:

Employees who resign and have served more than one year or retire from County service and give two (2) weeks' notice of such retirement/resignation, will be compensated at their regular rate for earned and new accrued vacation accumulated to their credit. If an employee's employment is terminated or the employee resigns less than one year from their start date earned or new accrued vacation will not be paid out.

Vacation Scheduling:

Vacation schedules for employees working in the Sheriff's Office will be determined by the Sheriff or designee. Employees will be allowed to pick vacation days on a calendar year basis according to a procedure established by the Sheriff.

Vacation selection will be by position hiring date and commence immediately upon completion of the shift selection process and end no later than January 31st of the successor year. Telecommunication Officers (TCO) will have five separate vacation picks. The first hired TCO will have the first selection, then the next hired until all TCO have made their first round selection. If there are any vacation days left, a second round of selection will begin in the identical manner as the first round, up to a maximum of five rounds.

- A. First Round Pick: Employees will be limited to vacation selections not to exceed a block of fourteen (14) days inclusive of the normal scheduled days off.
- B. Second Round through Fourth Round Pick: Employees will be limited to vacation selections not to exceed a block of fourteen (14) days inclusive of the normal scheduled days off, or to the allowable bank of 48 hours or the remainder of the employee's vacation accrual.
- C. Fifth Round Pick: Any remaining vacation accrual may be selected outside of the block format.
- D. Remaining vacation accrual of up to 48 hours may be banked and selected outside of the block format

Overtime:

Time worked in excess of 40 hours worked in a week (Monday-Sunday) will be paid at time and one-half their normal rate of pay. Vacation, sick, and bereavement time shall not count towards time worked in a week. No comp time will be accumulated.

Shift Differential:

Telecommunication Officers required to work between the hours of 0600-1800 will receive no shift differential. Those required to work between 1800-0600 will receive an additional .25 cents per hour.

Holidays:

Active employees shall receive eighty (80) hours pay each year as holiday pay paid with the first check in November. This benefit is prorated during the year of hire and the year of termination of employment.

North Central Health Care  
Programs by Service Line  
For the Period Ending August 31, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>BEHAVIORAL HEALTH SERVICES</b>								
Adult Behavioral Health Hospital	4,291,159	3,430,124	861,035	5,037,510	4,393,979	(643,531)	(746,351)	217,504
Adult Crisis Stabilization Facility	1,075,841	1,164,820	(88,979)	854,984	1,079,769	224,785	220,856	135,806
Lakeside Recovery MMT	69,434	793,872	(724,438)	250,884	678,912	428,028	(181,450)	(296,410)
Youth Behavioral Health Hospital	1,549,017	959,977	589,040	2,035,656	2,111,895	76,238	(486,639)	665,278
Youth Crisis Stabilization Facility	630,191	766,660	(136,468)	534,174	715,803	181,629	96,018	45,161
Crisis Services	1,576,077	1,637,654	(61,578)	1,764,268	1,934,826	170,558	(188,192)	108,980
Psychiatry Residency	702,115	588,187	113,928	666,779	689,939	23,161	35,336	137,089
	<u>9,893,834</u>	<u>9,341,294</u>	<u>552,540</u>	<u>11,144,256</u>	<u>11,605,124</u>	<u>460,868</u>	<u>(1,250,422)</u>	<u>1,013,408</u>
<b>COMMUNITY SERVICES</b>								
Outpatient Services (Marathon)	3,276,583	2,959,894	316,690	3,402,955	3,876,288	473,333	(126,371)	790,023
Outpatient Services (Lincoln)	767,558	638,492	129,066	520,216	525,435	5,220	247,343	134,286
Outpatient Services (Langlade)	596,998	527,071	69,927	439,886	537,146	97,260	157,112	167,187
Community Treatment Adult (Marathon)	3,455,574	3,186,148	269,426	3,452,617	3,509,820	57,203	2,957	326,629
Community Treatment Adult (Lincoln)	549,221	537,882	11,338	534,504	593,841	59,337	14,716	70,675
Community Treatment Adult (Langlade)	184,045	218,061	(34,015)	376,664	408,986	32,322	(192,619)	(1,694)
Community Treatment Youth (Marathon)	4,048,107	3,128,424	919,683	3,815,834	2,988,815	(827,019)	232,272	92,663
Community Treatment Youth (Lincoln)	1,155,622	1,111,782	43,840	1,121,194	1,039,518	(81,676)	34,427	(37,836)
Community Treatment Youth (Langlade)	805,999	950,487	(144,487)	815,675	775,955	(39,720)	(9,675)	(184,207)
Jail Meals (Marathon)	538,530	-	538,530	363,537	-	(363,537)	174,993	174,993
	<u>15,378,237</u>	<u>13,258,240</u>	<u>2,119,997</u>	<u>14,843,083</u>	<u>14,255,805</u>	<u>(587,278)</u>	<u>535,154</u>	<u>1,532,719</u>
<b>COMMUNITY LIVING</b>								
Adult Day Services (Marathon)	543,283	710,606	(167,324)	545,933	720,527	174,594	(2,650)	7,270
Day Services (Langlade)	231,626	259,340	(27,713)	205,348	185,015	(20,333)	26,278	(48,047)
Supportive Employment Program	182,657	107,759	74,898	194,352	170,846	(23,505)	(11,695)	51,392
Andrea St Group Home	415,154	-	415,154	425,313	-	(425,313)	(10,159)	(10,159)
Chadwick Group Home	463,552	355,364	108,188	518,976	377,326	(141,650)	(55,424)	(33,462)
Bissell Street Group Home	170,600	-	170,600	322,211	-	(322,211)	(151,611)	(151,611)
Heather Street Group Home	235,719	310,764	(75,045)	150,951	366,318	215,366	84,767	140,321
Marshall Street Residential	-	722,256	(722,256)	-	727,588	727,588	-	5,332
Jelinek Apartments	640,675	557,528	83,148	611,648	478,748	(132,899)	29,028	(49,752)
River View Apartments	374,824	472,226	(97,403)	486,353	441,823	(44,530)	(111,530)	(141,933)
Riverview Terrace	166,198	-	166,198	168,706	-	(168,706)	(2,508)	(2,508)
Hope House (Sober Living Marathon)	17,532	13,582	3,950	53,066	36,004	(17,062)	(35,534)	(13,112)
Sober Living (Langlade)	31,586	40,279	(8,693)	47,362	40,858	(6,504)	(15,776)	(15,197)
	<u>3,473,406</u>	<u>3,549,705</u>	<u>(76,299)</u>	<u>3,730,220</u>	<u>3,545,054</u>	<u>(185,166)</u>	<u>(256,814)</u>	<u>(261,465)</u>
<b>NURSING HOMES</b>								
Mount View Care Center	14,062,351	15,922,516	(1,860,165)	12,607,089	13,458,764	851,676	1,455,262	(1,008,490)
Pine Crest Nursing Home	8,449,347	9,012,542	(563,195)	8,491,368	8,260,073	(231,295)	(42,021)	(794,490)
	<u>22,511,698</u>	<u>24,935,058</u>	<u>(2,423,360)</u>	<u>21,098,456</u>	<u>21,718,837</u>	<u>620,380</u>	<u>1,413,241</u>	<u>(1,802,980)</u>
Pharmacy	5,345,999	5,290,515	55,484	5,414,354	5,324,355	(89,999)	(68,355)	(34,515)
<b>OTHER PROGRAMS</b>								
Aquatic Services	744,550	831,572	(87,022)	709,096	748,851	39,755	35,454	(47,267)
Birth To Three	269,730	-	269,730	269,730	-	(269,730)	-	-
Adult Protective Services	516,085	577,522	(61,436)	500,625	556,964	56,339	15,460	(5,097)
Demand Transportation	292,403	299,032	(6,630)	311,667	327,947	16,281	(19,264)	9,651
	<u>1,822,768</u>	<u>1,708,126</u>	<u>114,642</u>	<u>1,791,118</u>	<u>1,633,762</u>	<u>(157,356)</u>	<u>31,650</u>	<u>(42,714)</u>
<b>Total NCHC Service Programs</b>	<u><b>58,425,942</b></u>	<u><b>58,082,937</b></u>	<u><b>343,005</b></u>	<u><b>58,021,488</b></u>	<u><b>58,082,938</b></u>	<u><b>61,450</b></u>	<u><b>404,454</b></u>	<u><b>404,455</b></u>
<b>SELF-FUNDED INSURANCE TRUST FUNDS</b>								
Health Insurance Trust Fund	5,802,741	-	5,802,741	5,178,632	-	(5,178,632)	624,109	624,109
Dental Insurance Trust Fund	333,099	-	333,099	282,965	-	(282,965)	50,134	50,134
<b>Total NCHC Self-Funded Insurance Trusts</b>	<u><b>6,135,840</b></u>	<u><b>-</b></u>	<u><b>6,135,840</b></u>	<u><b>5,461,597</b></u>	<u><b>-</b></u>	<u><b>(5,461,597)</b></u>	<u><b>674,243</b></u>	<u><b>674,243</b></u>

North Central Health Care  
Fund Balance Review  
For the Period Ending August 31, 2023

	<u>Marathon</u>	<u>Langlade</u>	<u>Lincoln</u>	<u>Total</u>
YTD Appropriation (Tax Levy) Revenue	3,187,470	153,457	693,902	4,034,829
Total Revenue at Period End	41,635,093	3,405,719	13,385,130	58,425,941
County Percent of Total Net Position	71.3%	5.8%	22.9%	
Total Operating Expenses, Year-to-Date *	41,023,515	3,693,733	13,304,241	58,021,488
<i>* Excluding Depreciation Expenses to be allocated at the end of the year</i>				
Share of Operating Cash	10,571,292	864,724	3,398,530	14,834,546
Days Cash on Hand	63	57	62	62
Minimum Target - 20%	12,307,054	1,108,120	3,991,272	17,406,446
Over/(Under) Target	(1,735,762)	(243,396)	(592,742)	(2,571,900)
Share of Investments	-	-	-	-
Days Invested Cash	0	0	0	0
Days Invested Cash on Hand Target - 90 Days	15,173,081	1,366,175	4,920,747	21,460,002
Current Percentage of Operating Cash	25.8%	23.4%	25.5%	25.6%
Over/(Under) Target	(1,735,762)	(243,396)	(592,742)	(2,571,900)
Share of Investments	-	-	-	-
Amount Needed to Fulfill Fund Balance Policy	<u>(1,735,762)</u>	<u>(243,396)</u>	<u>(592,742)</u>	<u>(2,571,900)</u>

North Central Health Care  
Review of Services in Langlade County  
For the Period Ending August 31, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	596,998	527,071	69,927	439,886	537,146	97,260	157,112	167,187
Community Treatment-Adult	184,045	218,061	(34,015)	376,664	408,986	32,322	(192,619)	(1,694)
Community Treatment-Youth	805,999	950,487	(144,487)	815,675	775,955	(39,720)	(9,675)	(184,207)
Sober Living	31,586	40,279	(8,693)	47,362	40,858	(6,504)	(15,776)	(15,197)
Day Services	231,626	259,340	(27,713)	205,348	185,015	(20,333)	26,278	(48,047)
	<u>1,850,255</u>	<u>1,995,238</u>	<u>(144,983)</u>	<u>1,884,936</u>	<u>1,947,960</u>	<u>63,024</u>	<u>(34,681)</u>	<u>(81,958)</u>
Shared Services								
Adult Behavioral Health Hospital	394,908	304,640	90,267	528,112	460,647	(67,465)	(133,205)	22,802
Youth Behavioral Health Hospital	162,565	100,812	61,753	213,410	221,403	7,993	(50,845)	69,745
Residency Program	73,607	61,663	11,944	69,902	72,330	2,428	3,704	14,372
Supportive Employment Program	19,149	11,297	7,852	20,375	17,911	(2,464)	(1,226)	5,388
Crisis Services	102,689	109,145	(6,456)	184,959	202,839	17,881	(82,270)	11,425
Adult Crisis Stabilization Facility	112,787	122,115	(9,328)	89,633	113,199	23,566	23,154	14,237
Youth Crisis Stabilization Facility	66,067	80,374	(14,307)	56,001	75,042	19,041	10,066	4,734
Pharmacy	560,453	554,636	5,817	567,619	558,184	(9,435)	(7,166)	(3,618)
Lakeside Recovery MMT	7,279	83,226	(75,947)	26,302	71,174	44,873	(19,023)	(31,074)
Adult Protective Services	55,961	62,402	(6,441)	52,484	58,390	5,906	3,477	(534)
	<u>1,555,464</u>	<u>1,490,310</u>	<u>65,154</u>	<u>1,808,797</u>	<u>1,851,119</u>	<u>42,323</u>	<u>(253,333)</u>	<u>107,477</u>
Excess Revenue/(Expense)	3,405,719	3,485,548	(79,829)	3,693,733	3,799,080	105,347	(288,014)	25,518

North Central Health Care  
Review of Services in Lincoln County  
For the Period Ending August 31, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	767,558	638,492	129,066	520,216	525,435	5,220	247,343	134,286
Community Treatment-Adult	549,221	537,882	11,338	534,504	593,841	59,337	14,716	70,675
Community Treatment-Youth	1,155,622	1,111,782	43,840	1,121,194	1,039,518	(81,676)	34,427	(37,836)
Pine Crest Nursing Home	8,449,347	9,012,542	(563,195)	8,491,368	8,260,073	(231,295)	(42,021)	(794,490)
	<u>10,921,747</u>	<u>11,300,698</u>	<u>(378,951)</u>	<u>10,667,282</u>	<u>10,418,868</u>	<u>(248,415)</u>	<u>254,465</u>	<u>(627,365)</u>
Shared Services								
Adult Behavioral Health Hospital	687,906	556,309	131,597	769,910	671,555	(98,354)	(82,004)	33,242
Youth Behavioral Health Hospital	236,650	146,624	90,026	311,120	322,772	11,652	(74,470)	101,678
Residency Program	107,308	89,896	17,412	101,907	105,447	3,540	5,401	20,952
Supportive Employment Program	27,916	16,469	11,447	29,704	26,111	(3,592)	(1,787)	7,855
Crisis Services	237,334	246,745	(9,411)	269,643	295,710	26,067	(32,309)	16,656
Adult Crisis Stabilization Facility	164,427	178,026	(13,599)	130,672	165,027	34,355	33,755	20,756
Youth Crisis Stabilization Facility	96,316	117,173	(20,857)	81,641	109,400	27,759	14,675	6,902
Pharmacy	817,058	808,578	8,480	827,505	813,750	(13,755)	(10,447)	(5,275)
Lakeside Recovery MMT	10,612	121,332	(110,720)	38,344	103,762	65,418	(27,732)	(45,302)
Adult Protective Services	77,857	87,246	(9,390)	76,513	85,124	8,611	1,343	(779)
	<u>2,463,382</u>	<u>2,368,397</u>	<u>94,985</u>	<u>2,636,958</u>	<u>2,698,659</u>	<u>61,700</u>	<u>(173,576)</u>	<u>156,685</u>
Excess Revenue/(Expense)	13,385,130	13,669,096	(283,966)	13,304,241	13,117,526	(186,715)	80,889	(470,680)

North Central Health Care  
Review of Services in Marathon County  
For the Period Ending August 31, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	3,276,583	2,959,894	316,690	3,402,955	3,876,288	473,333	(126,371)	790,023
Community Treatment-Adult	3,455,574	3,186,148	269,426	3,452,617	3,509,820	57,203	2,957	326,629
Community Treatment-Youth	4,048,107	3,128,424	919,683	3,815,834	2,988,815	(827,019)	232,272	92,663
Residential	2,300,524	2,418,138	(117,614)	2,515,453	2,391,803	(123,650)	(214,929)	(241,264)
Hope House Sober Living	17,532	13,582	3,950	53,066	36,004	(17,062)	(35,534)	(13,112)
Riverview Terrace	166,198	-	166,198	168,706	-	(168,706)	(2,508)	(2,508)
Demand Transportation	292,403	299,032	(6,630)	311,667	327,947	16,281	(19,264)	9,651
Jail Meals	538,530	-	538,530	363,537	-	(363,537)	174,993	174,993
Adult Day Services	543,283	710,606	(167,324)	545,933	720,527	174,594	(2,650)	7,270
Aquatic Services	744,550	831,572	(87,022)	709,096	748,851	39,755	35,454	(47,267)
Mount View Care Center	14,062,351	15,922,516	(1,860,165)	12,607,089	13,458,764	851,676	1,455,262	(1,008,490)
	29,445,634	29,469,912	(24,278)	27,945,952	28,058,819	112,867	1,499,681	88,589
Shared Services								
Adult Behavioral Health Hospital	3,208,346	2,569,175	639,171	3,739,488	3,261,777	(477,711)	(531,142)	161,459
Youth Behavioral Health Hospital	1,149,802	712,541	437,261	1,511,126	1,567,720	56,594	(361,324)	493,855
Residency Program	521,200	436,628	84,572	494,969	512,162	17,193	26,231	101,765
Supportive Employment Program	135,591	79,993	55,599	144,273	126,824	(17,449)	(8,681)	38,150
Crisis Services	1,236,054	1,281,765	(45,711)	1,309,667	1,436,277	126,610	(73,613)	80,899
Adult Crisis Stabilization Facility	798,627	864,679	(66,052)	634,679	801,544	166,864	163,948	100,813
Youth Crisis Stabilization Facility	467,809	569,114	(101,304)	396,533	531,361	134,829	71,277	33,524
Pharmacy	3,968,488	3,927,301	41,187	4,019,230	3,952,421	(66,809)	(50,742)	(25,621)
Lakeside Recovery MMT	51,543	589,314	(537,771)	186,239	503,976	317,737	(134,696)	(220,034)
Adult Protective Services	382,268	427,874	(45,606)	371,628	413,450	41,822	10,640	(3,784)
Birth To Three	269,730	-	269,730	269,730	-	(269,730)	-	-
	12,189,459	11,458,383	731,076	13,077,562	13,107,512	29,950	(888,103)	761,026
Excess Revenue/(Expense)	41,635,093	40,928,294	706,798	41,023,515	41,166,332	142,817	611,578	849,615

YEAR TO DATE EXPENDITURE REPORT

FOR 2023 09

JOURNAL DETAIL 2023 9 TO 2023 9

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>0010 GENERAL FUND</b>							
00 NON-DEPARTMENTAL	1,331,514	1,331,514	1,277,754.09	-361.47	.00	53,759.91	96.0%
10 COUNTY BOARD	2,424,559	2,424,559	2,059,856.83	340,346.36	.00	364,702.17	85.0%
20 ADMINISTRATIVE PERSONNEL	234,585	234,585	134,619.00	15,692.72	.00	99,966.00	57.4%
21 CORPORATION COUNSEL	203,595	203,595	141,909.69	23,613.69	.00	61,685.31	69.7%
22 FINANCE DEPARTMENT	535,111	535,111	403,940.11	36,595.50	.00	131,170.89	75.5%
23 COUNTY CLERK	208,795	208,795	203,813.47	36,017.23	.00	4,981.53	97.6%
24 TREASURERS DEPARTMENT	178,580	178,580	122,991.55	13,466.75	.00	55,588.45	68.9%
25 INFORMATION TECHNOLOGY	874,001	874,001	645,862.92	35,993.86	.00	228,138.08	73.9%
26 MAINTENANCE DEPARTMENT	1,800,683	2,078,351	1,231,658.63	71,250.12	.00	846,692.37	59.3%
27 VETERANS DEPARTMENT	172,946	188,422	121,873.74	12,219.05	.00	66,548.26	64.7%
30 CLERK OF COURTS	563,697	570,291	396,313.41	33,209.58	.00	173,977.59	69.5%
31 CIRCUIT COURT (PROBATE)	354,806	354,806	248,176.82	22,164.02	.00	106,629.18	69.9%
32 FAMILY COURT COMMISSIONER	47,050	47,261	25,240.73	200.00	.00	22,020.27	53.4%
33 DISTRICT ATTORNEYS OFFICE	334,702	334,702	244,724.22	26,055.18	.00	89,977.78	73.1%
41 LAND SERVICES DEPARTMENT	1,221,575	1,290,254	738,851.02	67,887.02	.00	551,402.98	57.3%
43 REGISTER OF DEEDS	257,301	257,301	159,777.45	16,621.16	.00	97,523.55	62.1%
44 UW EXTENSION	45,000	54,932	20,458.34	.00	.00	34,473.66	37.2%
50 SHERIFFS DEPARTMENT	8,217,413	8,566,845	5,830,509.86	528,190.02	.00	2,736,335.14	68.1%
51 CORONERS DEPARTMENT	135,390	135,390	52,684.39	4,249.48	.00	82,705.61	38.9%
52 EMERGENCY MANAGEMENT	67,807	67,807	34,317.57	5,567.53	.00	33,489.43	50.6%
60 CHILD SUPPORT	300,391	300,391	194,985.71	18,406.63	.00	105,405.29	64.9%
TOTAL GENERAL FUND	19,509,501	20,237,493	14,290,319.55	1,307,384.43	.00	5,947,173.45	70.6%
<b>0020 COUNTY ROADS FUND</b>							
00 NON-DEPARTMENTAL	4,233,331	4,262,549	2,540,344.34	.00	.00	1,722,204.66	59.6%
TOTAL COUNTY ROADS FUND	4,233,331	4,262,549	2,540,344.34	.00	.00	1,722,204.66	59.6%
<b>0021 JAIL ASSESSMENT FUND</b>							
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%
<b>0022 EMERGENCY MEDICAL FUND</b>							

## YEAR TO DATE EXPENDITURE REPORT

FOR 2023 09

JOURNAL DETAIL 2023 9 TO 2023 9

0022	EMERGENCY MEDICAL FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	2,241,919	2,241,919	1,318,412.09	5,556.66	.00	923,506.91	58.8%
	TOTAL EMERGENCY MEDICAL FUND	2,241,919	2,241,919	1,318,412.09	5,556.66	.00	923,506.91	58.8%
<b>0023 HEALTH DEPARTMENT FUND</b>								
00	NON-DEPARTMENTAL	1,203,177	1,203,177	897,726.55	92,567.69	.00	305,450.45	74.6%
	TOTAL HEALTH DEPARTMENT FUND	1,203,177	1,203,177	897,726.55	92,567.69	.00	305,450.45	74.6%
<b>0024 SOCIAL SERVICES FUND</b>								
00	NON-DEPARTMENTAL	3,513,236	3,555,100	2,411,172.41	155,925.69	.00	1,143,927.59	67.8%
	TOTAL SOCIAL SERVICES FUND	3,513,236	3,555,100	2,411,172.41	155,925.69	.00	1,143,927.59	67.8%
<b>0029 AMERICAN RESCUE PLAN FUND</b>								
00	NON-DEPARTMENTAL	0	0	1,082,627.10	5,600.00	.00	-1,082,627.10	100.0%
	TOTAL AMERICAN RESCUE PLAN FUND	0	0	1,082,627.10	5,600.00	.00	-1,082,627.10	100.0%
<b>0030 DEBT SERVICE FUND</b>								
00	NON-DEPARTMENTAL	1,637,860	1,637,860	1,068,405.00	.00	.00	569,455.00	65.2%
	TOTAL DEBT SERVICE FUND	1,637,860	1,637,860	1,068,405.00	.00	.00	569,455.00	65.2%
<b>0050 DOG LICENSE FUND</b>								
00	NON-DEPARTMENTAL	29,500	29,500	635.14	.00	.00	28,864.86	2.2%
	TOTAL DOG LICENSE FUND	29,500	29,500	635.14	.00	.00	28,864.86	2.2%
<b>0051 SEC 125 BENEFIT FUND</b>								



YEAR TO DATE EXPENDITURE REPORT

FOR 2023 09

JOURNAL DETAIL 2023 9 TO 2023 9

0051	SEC 125 BENEFIT FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	0	0	646.80	.00	.00	-646.80	100.0%
	TOTAL SEC 125 BENEFIT FUND	0	0	646.80	.00	.00	-646.80	100.0%
<b>0060 SOLID WASTE FUND</b>								
00	NON-DEPARTMENTAL	2,086,955	2,086,955	902,091.20	36,366.89	.00	1,184,863.80	43.2%
	TOTAL SOLID WASTE FUND	2,086,955	2,086,955	902,091.20	36,366.89	.00	1,184,863.80	43.2%
<b>0062 FORESTRY</b>								
00	NON-DEPARTMENTAL	1,510,601	1,510,601	1,373,184.55	61,477.27	.00	137,416.45	90.9%
	TOTAL FORESTRY	1,510,601	1,510,601	1,373,184.55	61,477.27	.00	137,416.45	90.9%
<b>0070 HIGHWAY FUND</b>								
00	NON-DEPARTMENTAL	9,709,275	9,709,275	6,310,431.27	897,582.13	.00	3,398,843.73	65.0%
	TOTAL HIGHWAY FUND	9,709,275	9,709,275	6,310,431.27	897,582.13	.00	3,398,843.73	65.0%
<b>0071 SELF FUNDED HEALTH INSURANCE</b>								
00	NON-DEPARTMENTAL	0	0	2,932,186.57	3,486.65	.00	-2,932,186.57	100.0%
	TOTAL SELF FUNDED HEALTH INSURANC	0	0	2,932,186.57	3,486.65	.00	-2,932,186.57	100.0%
	GRAND TOTAL	45,710,355	46,509,429	35,128,182.57	2,565,947.41	.00	11,381,246.43	75.5%

\*\* END OF REPORT - Generated by Samantha Fenske \*\*

**LINCOLN COUNTY  
FINANCE COMMITTEE CASH REPORT  
FOR THE MONTH OF AUGUST, 2023  
OCTOBER 6, 2023**

	AUGUST					
	2023		2022		Amount Change	% Change
	Pooled Cash	Segregated Accounts	Pooled Cash	Segregated Accounts		
<b>POOLED INVESTMENTS</b>						
STATE POOL	3,158,171.39		3,024,722.87		133,448.52	4.41%
CHECKING	14,874,866.25		14,477,991.38		396,874.87	2.74%
TOTAL	<u>18,033,037.64</u>		<u>17,502,714.25</u>		<u>530,323.39</u>	3.03%
<b>COUNTY FUNDS</b>						
<b>GENERAL FUND</b>						
CIP DESIGNATED	972,495.47		1,495,962.46		(523,466.99)	-34.99%
FUND BALANCE	10,568,611.38		9,514,659.64		1,053,951.74	11.08%
HUBER ACCOUNT		37,233.81		31,676.20	5,557.61	17.55%
CLERK OF COURT DEPOSITS		570,406.50		527,748.75	42,657.75	8.08%
IMPREST PAYROLL ACCT		481.49		81.61	399.88	489.99%
NONMETALLIC MINING BOND		-		5,322.05	(5,322.05)	-100.00%
COPS GRANT CHECKING		-		213.26	(213.26)	-100.00%
COUNTY ROADS	1,555,104.70		756,484.37		798,620.33	105.57%
JAIL ASSESSMENT	146,975.35		128,331.98		18,643.37	14.53%
EMERGENCY MEDICAL	910,792.15		326,930.57		583,861.58	178.59%
HEALTH DEPARTMENT	818,410.88		914,719.70		(96,308.82)	-10.53%
SOCIAL SERVICES	46,509.04		250,327.89		(203,818.85)	-81.42%
REP PAYEE		3,284.47		2,013.19	1,271.28	63.15%
WELFARE TRUST		2,831.98		2,860.33	(28.35)	-0.99%
<b>COMMUNITY DEVELOPMENT</b>						
CDBG LOAN CHECKING		2.00		2.00	-	0.00%
DEBT SERVICE	11,704.74		15,669.74		(3,965.00)	-25.30%
DOG LICENSE	31,119.46		32,462.70		(1,343.24)	-4.14%
SECTION 125	300.00		300.00		-	0.00%
SECTION 125 FLEX		20,107.00		19,782.32	324.68	1.64%
DELINQUENT SPECIALS	11,022.16		6,018.70		5,003.46	83.30%
SOLID WASTE	670,372.94		82,565.56		587,807.38	711.93%
CLOSURE TRUST		2,103,154.23		2,068,771.34	34,382.89	1.66%
LONG-TERM CARE		3,051,064.80		3,078,125.64	(27,060.84)	-0.88%
FORESTRY	2,700,318.61		3,173,149.07		(472,830.46)	-14.90%
LINCOLN INDUSTRIES					-	#DIV/0!
HIGHWAY	(335,075.82)		864,363.72		(1,199,439.54)	-138.77%
SELF FUNDED HEALTH INS	(70,237.18)		(59,231.85)		(11,005.33)	18.58%
CHECKING ACCT		-		(395,129.11)	395,129.11	-100.00%
INVESTMENT ACCT		1,323,492.28		1,296,818.83	26,673.45	2.06%
SAVINGS ACCT		1,038,192.63		1,275,073.75	(236,881.12)	-18.58%
	<u>18,038,423.88</u>	<u>8,150,251.19</u>	<u>17,502,714.25</u>	<u>7,913,360.16</u>	<u>772,600.66</u>	<u>3.04%</u>
OPIOID CHECKING		205,963.90				
ARPA POOLED CASH	(5,386.21)					
ARPA FUND		4,470,951.92		2,684,336.10	1,786,615.82	66.56%
	<u>18,033,037.67</u>	<u>12,827,167.01</u>	<u>17,502,714.25</u>	<u>10,597,696.26</u>	<u>2,759,794.17</u>	<u>9.82%</u>
TOTAL CASH	<u>30,860,204.68</u>		<u>28,100,410.51</u>			
		(0.03)				

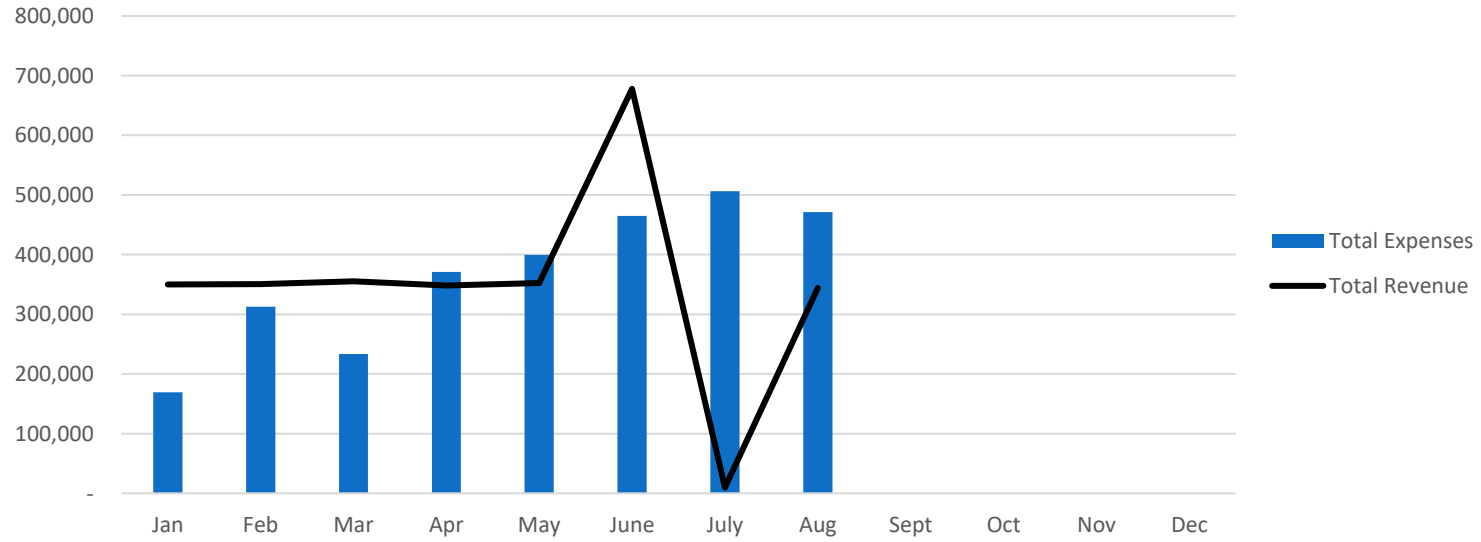
**Wisconsin Department of Revenue  
Division of Enterprise Services  
County Sales Tax Distributions**

January-December 2023

The following worksheet shows county sales tax distributed to the counties that have enacted the 0.5% local sales tax

Counties	January	February	March	April	May	June	July	August	September	October	November	December	Total
Adams County	\$ 135,302.42	\$ 278,650.90	\$ 149,361.02	\$ 150,604.53	\$ 192,807.90	\$ 234,121.49	\$ 229,492.24	\$ 302,331.92	\$ 296,155.44				\$ 1,968,827.86
Ashland County	\$ 122,120.55	\$ 169,556.62	\$ 111,276.91	\$ 123,994.08	\$ 132,752.18	\$ 167,788.73	\$ 150,689.75	\$ 205,957.95	\$ 199,447.88				\$ 1,383,584.65
Barron County	\$ 399,919.00	\$ 624,821.56	\$ 370,575.50	\$ 365,246.17	\$ 528,572.18	\$ 584,837.16	\$ 537,597.08	\$ 679,308.19	\$ 624,528.68				\$ 4,715,405.52
Bayfield County	\$ 83,417.21	\$ 176,697.63	\$ 104,238.71	\$ 107,839.68	\$ 121,320.48	\$ 148,067.03	\$ 160,773.03	\$ 220,120.74	\$ 230,298.87				\$ 1,352,773.38
Brown County	\$ 2,511,036.65	\$ 4,016,749.99	\$ 2,607,255.10	\$ 2,401,166.23	\$ 3,557,559.47	\$ 3,430,422.68	\$ 2,846,409.71	\$ 3,580,365.10	\$ 3,183,617.53				\$ 28,134,582.46
Buffalo County	\$ 67,842.09	\$ 108,380.63	\$ 55,051.26	\$ 66,234.91	\$ 81,147.87	\$ 126,790.55	\$ 106,758.74	\$ 123,893.24	\$ 100,541.77				\$ 836,641.06
Burnett County	\$ 91,964.56	\$ 171,706.58	\$ 86,660.68	\$ 101,088.24	\$ 121,200.98	\$ 150,508.99	\$ 169,311.59	\$ 205,628.66	\$ 170,921.83				\$ 1,268,992.11
Calumet County	\$ 407,304.74	\$ 649,734.88	\$ 413,763.47	\$ 347,363.36	\$ 483,560.36	\$ 606,035.74	\$ 453,664.84	\$ 576,346.87	\$ 511,465.53				\$ 4,449,239.79
Chippewa County	\$ 541,553.35	\$ 825,979.69	\$ 491,993.09	\$ 535,237.98	\$ 669,051.83	\$ 811,205.87	\$ 664,857.20	\$ 860,858.82	\$ 760,741.12				\$ 6,161,478.95
Clark County	\$ 180,472.50	\$ 301,815.38	\$ 184,377.27	\$ 178,347.94	\$ 238,582.05	\$ 272,158.72	\$ 229,082.77	\$ 308,039.02	\$ 242,119.12				\$ 2,134,994.77
Columbia County	\$ 447,869.83	\$ 687,760.28	\$ 417,811.65	\$ 434,232.13	\$ 522,846.31	\$ 646,788.14	\$ 539,940.07	\$ 687,563.19	\$ 661,257.69				\$ 5,046,069.29
Crawford County	\$ 125,910.55	\$ 194,886.92	\$ 129,354.55	\$ 131,145.21	\$ 162,227.27	\$ 189,306.52	\$ 154,370.09	\$ 218,718.61	\$ 202,712.12				\$ 1,508,631.84
Dane County	\$ 5,432,955.96	\$ 8,446,835.38	\$ 5,837,824.83	\$ 5,316,572.13	\$ 7,191,476.32	\$ 8,191,397.24	\$ 5,823,978.37	\$ 8,339,904.45	\$ 7,142,067.42				\$ 61,723,012.10
Dodge County	\$ 567,297.97	\$ 891,460.93	\$ 609,469.25	\$ 633,500.74	\$ 748,066.28	\$ 822,927.63	\$ 696,863.15	\$ 840,655.75	\$ 804,290.61				\$ 6,614,532.31
Door County	\$ 316,512.56	\$ 491,914.96	\$ 324,075.54	\$ 304,165.42	\$ 347,075.54	\$ 382,185.10	\$ 478,444.18	\$ 564,858.15	\$ 802,127.11				\$ 4,438,286.31
Douglas County	\$ 343,672.09	\$ 729,075.01	\$ 372,215.67	\$ 386,136.54	\$ 444,987.78	\$ 521,996.01	\$ 479,760.44	\$ 615,825.09	\$ 504,041.02				\$ 4,397,709.65
Dunn County	\$ 279,943.91	\$ 577,900.60	\$ 305,509.29	\$ 288,490.44	\$ 337,200.47	\$ 410,107.89	\$ 356,690.80	\$ 461,692.18	\$ 395,980.44				\$ 3,413,516.02
Eau Claire County	\$ 850,174.60	\$ 1,418,304.09	\$ 946,425.69	\$ 811,233.14	\$ 1,165,156.97	\$ 1,342,646.58	\$ 1,082,968.98	\$ 1,370,564.82	\$ 1,250,012.69				\$ 10,237,487.56
Florence County	\$ 23,892.22	\$ 34,909.40	\$ 24,150.35	\$ 24,050.39	\$ 30,357.29	\$ 35,677.01	\$ 36,184.21	\$ 43,016.15	\$ 37,349.29				\$ 289,586.31
Fond Du Lac County	\$ 758,868.19	\$ 1,174,963.16	\$ 761,593.52	\$ 745,936.14	\$ 1,024,958.36	\$ 1,095,076.47	\$ 866,403.51	\$ 1,148,529.00	\$ 1,028,519.80				\$ 8,602,848.15
Forest County	\$ 45,008.26	\$ 73,212.66	\$ 49,363.19	\$ 50,639.66	\$ 57,623.64	\$ 74,257.06	\$ 71,323.01	\$ 78,830.97	\$ 82,219.05				\$ 582,477.50
Grant County	\$ 340,174.42	\$ 576,314.29	\$ 320,019.72	\$ 301,464.73	\$ 434,991.52	\$ 487,400.33	\$ 402,860.49	\$ 520,229.63	\$ 437,590.98				\$ 3,821,046.11
Green County	\$ 263,358.88	\$ 414,010.39	\$ 244,511.83	\$ 250,054.67	\$ 301,909.85	\$ 379,910.78	\$ 303,684.01	\$ 397,090.18	\$ 330,698.09				\$ 2,885,228.68
Green Lake County	\$ 132,549.17	\$ 196,656.86	\$ 119,323.49	\$ 127,794.28	\$ 170,254.53	\$ 189,432.17	\$ 196,260.51	\$ 212,840.16	\$ 222,261.39				\$ 1,567,372.56
Iowa County	\$ 182,320.10	\$ 273,250.38	\$ 174,225.93	\$ 164,601.81	\$ 222,239.24	\$ 266,752.22	\$ 207,620.19	\$ 272,548.76	\$ 252,383.25				\$ 2,015,941.88
Iron County	\$ 38,362.36	\$ 69,716.03	\$ 51,405.30	\$ 45,575.79	\$ 50,986.27	\$ 59,934.24	\$ 66,218.44	\$ 70,746.15	\$ 74,350.37				\$ 527,294.95
Jackson County	\$ 139,150.03	\$ 194,853.64	\$ 123,041.64	\$ 140,125.91	\$ 168,861.21	\$ 175,897.29	\$ 164,721.36	\$ 195,226.75	\$ 190,031.19				\$ 1,491,909.02
Jefferson County	\$ 615,495.22	\$ 897,225.99	\$ 544,579.03	\$ 575,554.69	\$ 737,913.21	\$ 810,731.56	\$ 750,744.56	\$ 837,065.93	\$ 770,832.44				\$ 6,540,142.63
Juneau County	\$ 156,994.48	\$ 232,249.67	\$ 143,291.10	\$ 159,586.32	\$ 209,271.44	\$ 233,658.65	\$ 227,465.36	\$ 267,177.70	\$ 244,667.92				\$ 1,874,362.64
Kenosha County	\$ 1,435,289.67	\$ 2,141,015.62	\$ 1,286,851.59	\$ 1,325,461.96	\$ 1,742,016.89	\$ 1,850,082.41	\$ 1,515,369.50	\$ 1,929,447.07	\$ 1,765,446.86				\$ 14,990,991.57
Kewaunee County	\$ 118,401.68	\$ 167,688.35	\$ 114,341.28	\$ 104,438.65	\$ 149,494.78	\$ 150,024.87	\$ 142,095.94	\$ 178,904.04	\$ 156,019.75				\$ 1,281,409.34
La Crosse County	\$ 1,064,143.03	\$ 1,844,357.48	\$ 1,150,265.56	\$ 1,082,396.20	\$ 1,476,623.63	\$ 1,562,717.41	\$ 1,288,377.43	\$ 1,712,078.45	\$ 1,449,249.21				\$ 12,630,208.40
Lafayette County	\$ 94,616.60	\$ 140,949.65	\$ 80,361.02	\$ 91,360.01	\$ 106,257.82	\$ 132,259.13	\$ 115,810.14	\$ 147,830.27	\$ 121,850.22				\$ 1,033,294.86
Langlade County	\$ 148,897.74	\$ 213,942.04	\$ 154,088.76	\$ 135,905.10	\$ 186,359.28	\$ 219,250.11	\$ 186,620.09	\$ 235,931.39	\$ 232,671.63				\$ 1,713,666.14
Lincoln County	\$ 202,886.31	\$ 311,613.07	\$ 191,019.53	\$ 180,731.18	\$ 219,703.91	\$ 260,735.77	\$ 257,613.21	\$ 306,574.02	\$ 267,265.40				\$ 2,198,142.40
Marathon County	\$ 1,140,916.63	\$ 1,725,237.40	\$ 1,167,670.59	\$ 1,028,947.60	\$ 1,419,649.76	\$ 1,538,472.54	\$ 1,386,536.87	\$ 1,654,785.98	\$ 1,457,215.42				\$ 12,519,432.79
Marquette County	\$ 345,083.22	\$ 473,257.67	\$ 331,007.11	\$ 282,876.88	\$ 430,503.14	\$ 434,061.21	\$ 420,901.54	\$ 500,517.28	\$ 423,668.91				\$ 3,641,876.96
Marquette County	\$ 90,788.98	\$ 141,897.41	\$ 85,582.37	\$ 84,554.70	\$ 102,257.26	\$ 134,198.20	\$ 109,785.35	\$ 157,056.14	\$ 138,835.83				\$ 1,044,956.24
Menominee County	\$ 7,589.94	\$ 10,504.28	\$ 7,089.98	\$ 6,699.32	\$ 8,730.40	\$ 10,365.18	\$ 7,442.11	\$ 12,290.01	\$ 10,433.24				\$ 81,144.46
Milwaukee County	\$ 7,022,642.85	\$ 10,391,350.33	\$ 7,292,272.87	\$ 6,805,517.18	\$ 8,829,909.37	\$ 9,371,044.44	\$ 7,294,392.64	\$ 9,502,781.99	\$ 8,799,998.94				\$ 75,309,910.61
Monroe County	\$ 355,008.26	\$ 503,856.13	\$ 328,012.80	\$ 326,541.72	\$ 400,645.33	\$ 433,520.06	\$ 384,407.91	\$ 547,411.67	\$ 469,720.50				\$ 3,749,124.38
Oconto County	\$ 187,467.35	\$ 297,958.70	\$ 182,249.19	\$ 188,379.21	\$ 226,702.20	\$ 263,689.44	\$ 253,856.09	\$ 295,155.82	\$ 278,579.20				\$ 2,174,237.20
Oneida County	\$ 420,048.70	\$ 581,804.00	\$ 427,402.01	\$ 389,398.18	\$ 468,272.70	\$ 613,722.76	\$ 593,004.36	\$ 836,593.51	\$ 703,180.39				\$ 5,033,426.61
Ozaukee County	\$ 1,798,736.62	\$ 2,644,672.14	\$ 1,812,486.72	\$ 1,624,477.64	\$ 2,234,089.89	\$ 2,365,972.20	\$ 1,919,738.50	\$ 2,530,616.95	\$ 2,240,549.83				\$ 19,171,340.49
Ozaukee County	\$ 819,961.34	\$ 1,213,585.95	\$ 780,367.18	\$ 708,888.14	\$ 951,640.14	\$ 1,075,073.84	\$ 890,735.82	\$ 1,176,749.13	\$ 1,020,036.08				\$ 8,637,037.62
Pepin County	\$ 49,211.24	\$ 73,341.60	\$ 40,018.51	\$ 47,015.56	\$ 55,847.34	\$ 69,333.33	\$ 74,441.17	\$ 76,425.65	\$ 67,390.34				\$ 553,024.74
Pierce County	\$ 210,809.53	\$ 331,963.07	\$ 214,649.15	\$ 215,244.72	\$ 240,139.66	\$ 294,838.44	\$ 324,309.91	\$ 350,933.50	\$ 310,357.89				\$ 2,493,245.87
Polk County	\$ 293,391.07	\$ 496,084.96	\$ 309,896.40	\$ 298,236.47	\$ 379,653.73	\$ 470,130.87	\$ 464,156.02	\$ 554,559.14	\$ 453,871.15				\$ 3,719,979.81
Portage County	\$ 546,364.63	\$ 875,682.07	\$ 586,722.58	\$ 536,345.17	\$ 708,146.11	\$ 795,465.42	\$ 646,696.62	\$ 829,845.56	\$ 754,942.91				\$ 6,280,211.07
Price County	\$ 73,692.31	\$ 127,609.01	\$ 79,011.83	\$ 80,408.67	\$ 99,748.94	\$ 115,444.30	\$ 130,391.12	\$ 133,350.55	\$ 134,135.85				\$ 973,792.58
Richland County	\$ 97,908.16	\$ 162,059.94	\$ 98,476.39	\$ 106,745.85	\$ 129,498.92	\$ 145,679.28	\$ 132,467.72	\$ 159,101.23	\$ 140,636.34				\$ 1,172,573.83
Rock County	\$ 1,266,654.95	\$ 2,067,527.45	\$ 1,401,308.37	\$ 1,318,018.31	\$ 1,681,741.05	\$ 1,973,218.23	\$ 1,464,206.11	\$ 1,876,583.10	\$ 1,745,604.44				\$ 14,794,862.01
Rusk County	\$ 82,091.47	\$ 120,299.01	\$ 75,493.99	\$ 82,669.80	\$ 91,756.57	\$ 126,710.94	\$ 106,012.53	\$ 151,567.23	\$ 120,075.26				\$ 956,676.79
Saint Croix County	\$ 722,791.84	\$ 1,256,369.31	\$ 783,190.93	\$ 723,882.01	\$ 935,748.93	\$ 1,251,098.80	\$ 1,038,445.70	\$ 1,364,100.14	\$ 1,120,065.35				\$ 9,195,693.02
Sauk County	\$ 762,793.26	\$ 1,206,323.28	\$ 766,915.64	\$ 792,828.02	\$ 1,066,702.15	\$ 1,158,906.51	\$ 930,797.52	\$ 1,398,955.58	\$ 1,425,078.85				\$ 9,509,300.81
Sawyer County	\$ 173,880.59	\$ 238,745.55	\$ 162,431.41	\$ 170,325.44	\$ 197,071.10	\$ 250,657.40	\$ 272,963.12	\$ 359,676.51	\$ 318,236.43				\$ 2,143,987.55
Shawano County	\$ 264,159.16	\$ 386,827.32	\$ 247,480.93	\$ 243,530.65	\$ 296,791.90	\$ 346,907.09	\$ 329,083.07	\$ 414,038.63	\$ 379,268.31				\$ 2,908,087.06
Sheboygan County	\$ 991,502.20	\$ 1,399,687.10	\$ 837,564.84	\$ 846,525.64	\$ 1,125,416.10	\$ 1,327,495.54	\$ 1,075,680.69	\$ 1,397,710.34	\$ 1,345,376.66				\$ 10,346,959.11
Taylor County	\$ 130,788.93	\$ 186,030.37	\$ 109,351.81	\$ 111,743.85	\$ 141,949.82	\$ 161,938.21	\$ 148,215.73	\$ 180,226.20	\$ 153,789.02				\$ 1,324,033.94
Trempealeau County	\$ 171,746.88	\$ 340,995.60	\$ 168,601.61	\$ 174,112.02	\$ 229,074.69	\$ 243,934.77	\$ 220,636.39	\$ 287,414.58	\$ 240,504.93				\$ 2,077,021.47
Vernon County	\$ 155,227.16	\$ 276,999.42	\$ 165,830.88	\$ 179,179.40	\$ 208,911.50	\$ 247,505.02	\$ 215,985.80	\$ 270,133.63	\$ 232,669.45				\$ 1,952,442.26
Vilas County	\$ 229,360.06	\$ 320,720.31	\$ 227,316.08	\$ 224,529.30	\$ 223,344.15	\$ 341,085.36	\$ 361,224.46	\$ 520,805.64	\$ 495,259.56				\$ 2,943,644.92
Walworth County	\$ 923,683.83	\$ 1,518,454.55	\$ 929,433.71	\$ 842,952.33	\$ 1,120,961.41	\$ 1,386,168.13	\$ 1,143,411.98	\$ 1,659,061.28	\$ 1,485,712.24				\$ 11,009,839.46
Washburn County	\$ 136,202.55	\$ 171,644.86	\$ 107,767.83	\$ 110,519.04	\$ 142,379.60	\$ 160,302.23	\$ 207,953.59	\$ 233,986.32</					

### Lincoln County Health Insurance



2023		Enrollment		Total	Total	Post	YTD
Month	Single	Family	Total Revenue	Total Expenses	Month	Adjustments	Gain (loss)
Jan	55	120	350,175	169,071			<b>181,104</b>
Feb	54	120	350,491	312,670		(13,406)	<b>24,416</b>
Mar	53	121	355,527	233,520			<b>122,008</b>
Apr	54	122	348,396	371,130			<b>(22,735)</b>
May	56	123	352,389	399,513			<b>(47,124)</b>
June	57	122	678,017	465,194		(105)	<b>212,718</b>
July	55	120	9,790	506,391			<b>(496,601)</b>
Aug	54	121	344,034	471,107			<b>(127,073)</b>
Sept							<b>0</b>
Oct							<b>0</b>
Nov							<b>0</b>
Dec							<b>0</b>
<b>Total</b>			<b>2,788,818</b>	<b>2,928,595</b>			<b>(153,287)</b>

YEAR TO DATE BUDGET REPORT

FOR 2023 09

JOURNAL DETAIL 2023 9 TO 2023 9

		ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>22 FINANCE DEPARTMENT</b>								
<b>0000 DIVISION</b>								
10220051 461900	FINANCE MISC REVEN	-100	-100	.00	.00	.00	-100.00	.0%*
10220051 511000	FINANCE SALARIES	331,017	331,017	218,806.62	21,529.58	.00	112,210.38	66.1%
	2023/09/000005 09/08/2023 PRJ	676.62	REF PAYROL			WARRANT=230908	RUN=1 HIGHWAY	
	2023/09/000006 09/08/2023 PRJ	10,088.17	REF PAYROL			WARRANT=230908	RUN=2 GENERAL	
	2023/09/000044 09/22/2023 PRJ	10,088.17	REF PAYROL			WARRANT=230922	RUN=2 GENERAL	
	2023/09/000045 09/22/2023 PRJ	676.62	REF PAYROL			WARRANT=230922	RUN=1 HIGHWAY	
10220051 520000	FINANCE EMPLOYEE B	172,294	172,294	113,374.44	12,394.72	.00	58,919.56	65.8%
	2023/09/000005 09/08/2023 PRJ	370.64	REF PAYROL			WARRANT=230908	RUN=1 HIGHWAY	
	2023/09/000006 09/08/2023 PRJ	5,832.57	REF PAYROL			WARRANT=230908	RUN=2 GENERAL	
	2023/09/000044 09/22/2023 PRJ	5,821.33	REF PAYROL			WARRANT=230922	RUN=2 GENERAL	
	2023/09/000045 09/22/2023 PRJ	370.18	REF PAYROL			WARRANT=230922	RUN=1 HIGHWAY	
10220051 531010	FINANCE AUDITING S	26,000	26,000	69,296.86	2,671.20	.00	-43,296.86	266.5%*
	2023/09/000059 09/27/2023 API	2,671.20	VND 000736 VCH355090	CLIFTONLARSONALLEN L INTERIM BILLING 2022 AUDIT				13014
10220051 552001	FINANCE TELEPHONE	600	600	434.04	.00	.00	165.96	72.3%
10220051 554001	PRINTING ALLOCATIO	1,700	1,700	634.23	.00	.00	1,065.77	37.3%
10220051 555000	FINANCE TRAVEL TRA	1,200	1,200	150.00	.00	.00	1,050.00	12.5%
10220051 556000	FINANCE DUES	300	300	325.00	.00	.00	-25.00	108.3%*
10220051 561100	FINANCE OFFICE SUP	2,000	2,000	918.92	.00	.00	1,081.08	45.9%
10220060 411100	FINANCE TAX LEVY	-535,011	-535,011	-535,011.00	.00	.00	.00	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2023 09

JOURNAL DETAIL 2023 9 TO 2023 9

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL FINANCE DEPARTMENT	0	0	-131,070.89	36,595.50	.00	131,070.89	100.0%
TOTAL REVENUES	-535,111	-535,111	-535,011.00	.00	.00	-100.00	100.0%
TOTAL EXPENSES	535,111	535,111	403,940.11	36,595.50	.00	131,170.89	75.5%
GRAND TOTAL	0	0	-131,070.89	36,595.50	.00	131,070.89	100.0%

\*\* END OF REPORT - Generated by Samantha Fenske \*\*

Lincoln County Employee Timesheet

Name: Samantha Fenske		Department: FINANCE				Pay Period:										
Employee Number: 686																
Representative Status: Nonrepresented																
FLSA Status: Exempt						From: 8/21/2023		To: 9/3/2023								
8/21	8/22	8/23	8/24	8/25	8/26	8/27	8/28	8/29	8/30	8/31	9/1	9/2	9/3			FMLA
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Hours	Pay Category	hours
8.25	8.25	8.5	8	8.75			8.5	8	8	8	8			82.25	Regular: Finance	
														0	Vacation:	
														0	Holiday:	
														0	Paid Sick Allowance:	
														0	Paid Funeral Leave:	
														0	Worker's Compensation:	
														0		
														0		
														0		
8	8	8	8	8	0	0	8	8	8	8	8	0	0	80	TOTAL HOURS PAID	
														0		
														0		
8.25	8.25	8.5	8	8.75	0	0	8.5	8	8	8	8	0	0	82.25	TOTAL HOURS REPORTED	

I certify that the foregoing is true and correct.

*Samantha Fenske*  
 \_\_\_\_\_  
 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: Samantha Fenske		Department: FINANCE				Pay Period:										
Employee Number: 686																
Representative Status: Nonrepresented																
FLSA Status: Exempt						From: 9/4/2023		To: 9/17/2023								
9/4	9/5	9/6	9/7	9/8	9/9	9/10	9/11	9/12	9/13	9/14	9/15	9/16	9/17			FMLA
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Hours	Pay Category	hours
	5.5	10.75	10	8			8.5	8	8.75	8	8			75.5	Regular: Finance	
														0	Vacation:	
8														8	Holiday:	
														0	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	5.5	10.75	10	8	0	0	8.5	8	8.75	8	8	0	0	83.5	TOTAL HOURS REPORTED	

I certify that the foregoing is true and correct.

Samantha Fenske  
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: \_\_\_\_\_