

LINCOLN COUNTY
FINANCE AND INSURANCE COMMITTEE
Lincoln County Service Center, Room 257
Friday December 8, 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

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 – November 3, 2023
- 4) Treasurer
 - a. YTD Budget
 - b. Account Balance Reports
- 5) County Clerk
 - a. YTD Budget
 - b. Tax Deed Update
 - c. Activity Report
 - d. Approval of Expense Reimbursement
- 6) Finance
 - a. YTD Budget Report
 - b. Approval of Expense Reimbursement
 - c. Finance Director Timesheet Approval for the Following Dates: 10/16/23-11/26/23
- 7) Approval of Resolution 2023-12-xx Cancellation of checks
- 8) Approval of Resolution 2023-12-xx Designation of Public Depositories
- 9) Forestry Shop fund designation discussion and possible approval
- 10) Morgue operating expenditure discussion
- 11) Worker's Compensation Premium
- 12) 2024 Humane Society Contract
- 13) NCHC Financials – October
- 14) November YTD Budget Report
- 15) Cash Report-October
- 16) Sales Tax Report
- 17) Health Insurance Fund Report
- 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 November 3, 2023
7:30 am

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

Members Excused: None

Others Present: Fenske, Gigl, Marlowe, Krueger

Virtually Present: Kohnhorst, Bowe

1. **Call Meeting to Order:** Meeting called to order by DePasse at 7:30 a.m.
2. **Public Comment:** None.
3. **Approval of Minutes – October 6, 2023:** M/S Cummings/Simon to approve October 6, 2023 minutes with the correction to 5d to include DePasse voted aye. All voting aye.
4. **Treasurer**
 - a. **YTD Budget:** No concerns at this time.
 - b. **Account Balance Reports:** LGIP went from 5.31% to 5.35%. The General and ARPA went down to 4.09%.
5. **County Clerk**
 - a. **YTD Budget:** No new concerns. Election revenues have been received for the year.
 - b. **Activity Report:** Report is in the packet.
 - c. **Approval of Resolution 2023-11-X1 Resolution Supporting Updated Memoranda of Understandings between the County of Lincoln and Municipalities requesting a resource sharing relationship for use of the Statewide Voter Registration System.** Marlowe presented the resolution. Discussion followed. M/S Anderson-Malm/Simon to approve Resolution 2023-11-X1. All voting aye.
 - d. **Approval of Resolution 2023-11-X2 Resolution to Authorize the Memorandum of Understanding Equipment Firmware Licensing Fees.** Marlowe presented the resolution. M/S Simon/Ashbeck to approve Resolution 2023-11-X2. Anderson-Malm abstained from vote. Cummings, DePasse, Simon, and Ashbeck voting aye. Motion carried.
 - e. **Approval of Resolution 2023-11-X3 Resolution Ordering County Clerk to Take Tax Deeds for the 2020 Sale.** Marlowe presented the resolution. There is one change to the Resolution in the “NOW, THEREFORE...” section to change the word “ordered” to “authorized”. Discussion followed. M/S Cummings/Ashbeck to approve the Resolution. All voting aye.
6. **Finance**
 - a. **YTD Budget Report.** Report is in the packet. Expenditure budget is at 82.6%. No concerns.
 - b. **Approval of Expense Reimbursement.** M/S Ashbeck/Simon to approve the expense reimbursement. All voting aye.

- c. **Finance Director Timesheet Approval for the Following Dates: 9/18/23-10/15/23.** M/S Simon/Anderson-Malm to approve Finance Director time sheets for 9/18/23-10/15/23. All voting aye.
 - d. **Approval of Resolution 2023-11-74 Approving the 2024 Budget and Providing Tax Levy.** DePasse presented the resolution. M/S Anderson-Malm/Ashbeck to approve Resolution 2023-11-74. All voting aye.
7. **Approval of Maintenance Purchase Card limit from \$2,000 to \$7,500.** In 2014 a \$2,000 purchase card was approved for Maintenance. The request is to move that limit to \$7,500 due to the rising costs of parts. Discussion followed. M/S Anderson-Malm/Simon to approve request to increase the purchase card limit from \$2,000 to \$7,500. All voting aye.
8. **Approval of Morgue CIP transfer from Coroner to Maintenance \$44,120.** The CIP Morgue project was approved in the 2023 budget but tracked in the Coroner and Maintenance budgets. Request is to move the portion of the project tracked in Maintenance to the Maintenance budget. M/S. Cummings/Ashbeck to Approve Morgue CIP transfer from Coroner to Maintenance \$44,120. All voting aye.
9. **NCHC Financials – September:** Report is in the packet. Pine Crest is showing a gain of \$33,961 and direct services a gain of \$118,801. Discussion followed.
10. **October YTD Budget.** The YTD Revenue and Expenditure reports were in the packet. Overall expenditure budget is at 85.0% and overall revenue budget is at 88.0%. Discussion followed.
11. **Cash Report:** Report is in the packet. Discussion followed.
12. **Sales Tax Report:** October's payment was \$233,724.61. The sales tax revenue is up 2% overall from last year.
13. **Health Insurance Fund Report:** There is an overall loss of \$54,124.
14. **2024 Budget.** Fenske noted that the PSAP grant was not approved for 2024 but didn't not have concerns about adjusting for this in 2024.
15. **Convene into close session.** M/S. Ashbeck/Anderson-Malm to go into closed session to include Samantha Fenske and Renee Krueger. Roll call vote. All voting aye.
16. **Consideration of motion to adjourn into closed session pursuant to Section 19.85 (1) (c), WI Stats., for purpose of considering employment, promotion or performance evaluation data of a public employee over which the governmental body has jurisdiction or excise responsibility**
 - a. **Finance Director Review**
17. **Reconvene into open session.** M/S Ashbeck/Anderson-Malm to reconvene into open session. Roll call vote. All voting aye.
18. **Take any necessary action discussed in close session.** M/S. Ashbeck/Simon to give an outstanding review and approve next step increase. All voting aye.
19. **Review Correspondence/Communications:** None.
20. **Review County Voucher Listing:** Reviewed by DePasse.
21. **Set Next Meeting Date:** December 8, 2023 at 7:30 a.m.
22. **Adjourn:** Meeting adjourned at 9:15 a.m.

Minutes prepared by Samantha Fenske, Finance Director

YEAR TO DATE BUDGET REPORT

FOR 2023 11

JOURNAL DETAIL 2023 11 TO 2023 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
24 TREASURERS DEPARTMENT							
0000 DIVISION							
10240051 461900 TREASURER MISC PUB	-10	-10	.00	.00	.00	-10.00	.0%*
10240051 461902 TREAS TAX STATUS I	-20	-20	-84.65	.00	.00	64.65	423.3%
10240051 511000 TREASUER SALARIES	112,133	112,133	96,492.92	8,647.98	.00	15,640.08	86.1%
2023/11/000005 11/03/2023 PRJ	4,323.99	REF PAYROL			WARRANT=231103	RUN=2 GENERAL	
2023/11/000040 11/17/2023 PRJ	4,323.99	REF PAYROL			WARRANT=231117	RUN=2 GENERAL	
10240051 520000 TREASURER EMPLOYEE	55,422	55,422	48,973.60	4,309.77	.00	6,448.40	88.4%
2023/11/000005 11/03/2023 PRJ	2,157.37	REF PAYROL			WARRANT=231103	RUN=2 GENERAL	
2023/11/000040 11/17/2023 PRJ	2,152.40	REF PAYROL			WARRANT=231117	RUN=2 GENERAL	
10240051 552001 TREASURER TELEPHON	325	325	346.41	.00	.00	-21.41	106.6%*
10240051 553000 TREASURER ADVERTIS	300	300	138.00	.00	.00	162.00	46.0%
10240051 554001 PRINTING ALLOCATIO	2,500	2,500	522.61	.00	.00	1,977.39	20.9%
10240051 555000 TREASURER TRAVEL T	2,000	2,000	1,666.97	.00	.00	333.03	83.3%
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	1,121.65	.00	.00	2,778.35	28.8%
10240060 411100 TREASURER TAX LEVY	-178,550	-178,550	-178,550.00	.00	.00	.00	100.0%
TOTAL DIVISION	0	0	-29,080.19	12,957.75	.00	29,080.19	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2023 11

JOURNAL DETAIL 2023 11 TO 2023 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL TREASURERS DEPARTMENT	0	0	-29,080.19	12,957.75	.00	29,080.19	100.0%
TOTAL REVENUES	-178,580	-178,580	-178,634.65	.00	.00	54.65	100.0%
TOTAL EXPENSES	178,580	178,580	149,554.46	12,957.75	.00	29,025.54	83.7%
GRAND TOTAL	0	0	-29,080.19	12,957.75	.00	29,080.19	100.0%

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

LINCOLN COUNTY INVESTMENTS

October 30, 2023

CHECKING ACCOUNT			INVESTMENTS					
DATE	Incredible Bank				Rate			
09/30/23	CASH BALANCE	\$ 14,645,659.12		Date	Type	Int.	C.D.'s	State Pool
	+ RECEIPTS	\$ 2,357,276.30	(GENERAL)					
	+ RECEIPTS	\$ 194,677.13	(TAXES)					
		\$ 17,197,612.55			State Investment Pool	5.37%		\$ 3,172,056.52
	- DISBURSEMENT	\$ (2,820,036.26)	(GENERAL)	(Jan. 2015 Int 0.10%)				\$ 14,456.04 INTEREST
	- DISBURSEMENT	(951,268.26)	(PAYROLL)	(Jan. 2016 Int 0.33%)				\$ 3,186,512.56 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%)	
	CASH BALANCE	\$ 13,426,308.03		(Jan. 2020 Int 1.61%)			(June 2023 Int 5.09%)	
				(Jan. 2021 Int 0.09%)				
Incredible Bank-General				Incredible Bank-American Rescue Funds (6-18-2021)				
	ICS Deposit acct.	\$ 14,772,683.59			ICS Deposit acct.			\$ 4,485,710.93
		\$ (1,235,269.39)	SWEEP					\$ - WITHDRAWAL
	4.09%	\$ 49,409.73	INTEREST			4.09%		\$ 15,302.21 INTEREST
	ICS BALANCE	\$ 13,586,823.93			ICS BALANCE			\$ 4,501,013.14
	(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 & 03/26/13 - Liquidated 10/20/2016</i>								
Compiled by Robbin Gigl, County Treasurer								

YEAR TO DATE BUDGET REPORT

FOR 2023 11

JOURNAL DETAIL 2023 11 TO 2023 11

			ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
23 COUNTY CLERK									
0000 DIVISION									
10230051	442001	WORK PERMIT	-250	-250	-145.00	.00	.00	-105.00	58.0%*
10230051	442002	CTY CLERK MARRIAGE	-7,000	-7,000	-6,580.00	-180.00	.00	-420.00	94.0%*
	2023/11/000017	11/07/2023 CRP	-45.00	REF TR				NON-DEPARTMENTAL	
	2023/11/000037	11/14/2023 CRP	-45.00	REF TR				NON-DEPARTMENTAL	
	2023/11/000037	11/14/2023 CRP	-45.00	REF TR				NON-DEPARTMENTAL	
	2023/11/000062	11/21/2023 CRP	-45.00	REF TR				NON-DEPARTMENTAL	
10230051	461900	CTY CLERK MISC PUB	-1,000	-1,000	-95.90	.00	.00	-904.10	9.6%*
10230051	511000	CTY CLERK SALARIES	117,355	117,355	121,484.64	8,610.16	.00	-4,129.64	103.5%*
	2023/11/000005	11/03/2023 PRJ	4,323.99	REF PAYROL				WARRANT=231103 RUN=2 GENERAL	
	2023/11/000040	11/17/2023 PRJ	4,286.17	REF PAYROL				WARRANT=231117 RUN=2 GENERAL	
10230051	520000	CTY CLERK EMPLOYEE	45,502	45,502	69,764.64	4,294.21	.00	-24,262.64	153.3%*
	2023/11/000005	11/03/2023 PRJ	2,159.25	REF PAYROL				WARRANT=231103 RUN=2 GENERAL	
	2023/11/000040	11/17/2023 PRJ	2,134.96	REF PAYROL				WARRANT=231117 RUN=2 GENERAL	
10230051	552001	CTY CLERK TELEPHON	1,150	1,150	794.44	40.28	.00	355.56	69.1%
	2023/11/000079	11/30/2023 API	40.28	VND 005069 VCH356825	VERIZON WIRELESS	CELL PHONES			344442
10230051	554001	PRINTING ALLOCATIO	600	600	305.90	.00	.00	294.10	51.0%
10230051	555000	CTY CLERK TRAVEL T	2,500	2,500	1,641.49	.00	.00	858.51	65.7%
10230051	560000	CTY CLERK SUPPLIES	2,500	2,500	1,149.60	49.48	.00	1,350.40	46.0%
	2023/11/000071	11/29/2023 API	49.48	VND 002825 VCH356622	AMAZON.COM	OFFICE SUPPLIES			13245

YEAR TO DATE BUDGET REPORT

FOR 2023 11

JOURNAL DETAIL 2023 11 TO 2023 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10230060 411100 COUNTY CLERK TAX L	-176,545	-176,545	-176,545.00	.00	.00	.00	100.0%
TOTAL DIVISION	-15,188	-15,188	11,774.81	12,814.13	.00	-26,962.81	-77.5%
0038 ELECTIONS							
10233851 473100 CTY CLERK ELECTION	-24,000	-24,000	-35,978.19	.00	.00	11,978.19	149.9%
10233851 511000 CTY CLERK ELECTION	600	600	172.76	37.82	.00	427.24	28.8%
2023/11/000040 11/17/2023 PRJ	37.82	REF PAYROL			WARRANT=231117	RUN=2 GENERAL	
10233851 520000 CTY CLERK ELECTION	88	88	50.25	15.01	.00	37.75	57.1%
2023/11/000040 11/17/2023 PRJ	15.01	REF PAYROL			WARRANT=231117	RUN=2 GENERAL	
10233851 554001 PRINTING ALLOCATIO	500	500	.00	.00	.00	500.00	.0%
10233851 560000 CTY CLERK ELECTION	38,000	38,000	35,448.81	139.90	.00	2,551.19	93.3%
2023/11/000071 11/29/2023 API	139.90	VND 002825 VCH356622	AMAZON.COM		OFFICE SUPPLIES		13245
TOTAL ELECTIONS	15,188	15,188	-306.37	192.73	.00	15,494.37	-2.0%
TOTAL COUNTY CLERK	0	0	11,468.44	13,006.86	.00	-11,468.44	100.0%
TOTAL REVENUES	-208,795	-208,795	-219,344.09	-180.00	.00	10,549.09	105.1%
TOTAL EXPENSES	208,795	208,795	230,812.53	13,186.86	.00	-22,017.53	110.5%
GRAND TOTAL	0	0	11,468.44	13,006.86	.00	-11,468.44	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	3	7		112	
Number of Delinquent Parcels	0	0	0	0	0	0	0	0	0	0	0			
Tax Deed Issuance	0	0	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		0	\$0.00
DT Payment Agreements	0	0	1	1	0	1	1	0	2	1	2		9	
Mail Pieces	4,864	5,056	6,065	4,536	7,545	5,595	5,513	6,457	7,636	4,574	3,599		61,440	
Marriage License	8	6	5	6	19	12	21	23	17	13	3		133	6,605.00
Work Permits	4	6	10	3	8	13	0	0	0	0	0		44	220.00
Insurance Claims	2	0	2	1	1	0	0	0	1	1	0		8	
Total Revenue														\$ 6,825.00

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	
Total Revenue														\$ 7,470.00

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

YEAR TO DATE BUDGET REPORT

FOR 2023 11

JOURNAL DETAIL 2023 11 TO 2023 11

			ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
22 FINANCE DEPARTMENT									
0000 DIVISION									
10220051	461900	FINANCE MISC REVEN	-100	-100	.00	.00	.00	-100.00	.0%*
10220051	511000	FINANCE SALARIES	331,017	331,017	262,966.76	22,630.56	.00	68,050.24	79.4%
	2023/11/000002	11/03/2023 PRJ	676.61	REF PAYROL			WARRANT=231103	RUN=1 HIGHWAY	
	2023/11/000005	11/03/2023 PRJ	11,189.17	REF PAYROL			WARRANT=231103	RUN=2 GENERAL	
	2023/11/000038	11/17/2023 PRJ	676.62	REF PAYROL			WARRANT=231117	RUN=1 HIGHWAY	
	2023/11/000040	11/17/2023 PRJ	10,088.16	REF PAYROL			WARRANT=231117	RUN=2 GENERAL	
10220051	520000	FINANCE EMPLOYEE B	172,294	172,294	138,298.44	12,529.29	.00	33,995.56	80.3%
	2023/11/000002	11/03/2023 PRJ	346.12	REF PAYROL			WARRANT=231103	RUN=1 HIGHWAY	
	2023/11/000005	11/03/2023 PRJ	5,991.66	REF PAYROL			WARRANT=231103	RUN=2 GENERAL	
	2023/11/000038	11/17/2023 PRJ	370.18	REF PAYROL			WARRANT=231117	RUN=1 HIGHWAY	
	2023/11/000040	11/17/2023 PRJ	5,821.33	REF PAYROL			WARRANT=231117	RUN=2 GENERAL	
10220051	531010	FINANCE AUDITING S	26,000	26,000	79,495.00	.00	.00	-53,495.00	305.8%*
10220051	552001	FINANCE TELEPHONE	600	600	556.49	.00	.00	43.51	92.7%
10220051	554001	PRINTING ALLOCATIO	1,700	1,700	749.77	.00	.00	950.23	44.1%
10220051	555000	FINANCE TRAVEL TRA	1,200	1,200	510.52	240.00	.00	689.48	42.5%
	2023/11/000071	11/29/2023 API	90.00	VND 700008	VCH356628	CHULA VISTA RESORT	LODGING		13252
	2023/11/000071	11/29/2023 API	150.00	VND 006708	VCH356629	WGFOA	REGISTRATION		13276
10220051	556000	FINANCE DUES	300	300	325.00	.00	.00	-25.00	108.3%*
10220051	561100	FINANCE OFFICE SUP	2,000	2,000	970.66	.00	.00	1,029.34	48.5%

YEAR TO DATE BUDGET REPORT

FOR 2023 11

JOURNAL DETAIL 2023 11 TO 2023 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10220060 411100 FINANCE TAX LEVY	-535,011	-535,011	-535,011.00	.00	.00	.00	100.0%
TOTAL DIVISION	0	0	-51,138.36	35,399.85	.00	51,138.36	100.0%
TOTAL FINANCE DEPARTMENT	0	0	-51,138.36	35,399.85	.00	51,138.36	100.0%
TOTAL REVENUES	-535,111	-535,111	-535,011.00	.00	.00	-100.00	100.0%
TOTAL EXPENSES	535,111	535,111	483,872.64	35,399.85	.00	51,238.36	90.4%
GRAND TOTAL	0	0	-51,138.36	35,399.85	.00	51,138.36	100.0%

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

Name: Samantha Fenske

Department: Finance

Period: 9/28/23-12/1/23

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 d	Odometer Rdng Beginning	Odometer Rdng. Ending	Miles Traveled	Meals			Total Meals	OTHER	
									Brkfst	Lunch	Dinner		Expense	Amount
9/28/2023	WGFOA Conference											\$ -	Lodging	90
11/30/2023	WGFOA Conference	Home	5:45	Chula Vista-Wisconsin Dells		24089	24215	126.00	\$ 7.00		\$ 13.00	\$ 20.00		
12/1/2023	WGFOA Conference	Chula Vista		Home	14:45	24227	24352	125.00		\$ 9.00		\$ 9.00		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								0.00				\$ -		
								Total Miles Traveled	251.00	\$ 7.00	\$ 9.00	\$ 13.00	Total Other	\$ 90.00
								Mileage Rate	0.655	Total Meal Cost Due			\$ 29.00	3
								Reimbursement Due	\$ 164.41				2	

Account Distribution	Taxable	Nontaxable
10220051.555000		
	\$ -	

Mileage Rates
 Incentive Rate = IRS Standard Rate (currently 0.655/mi)
 Regular Rate = .09 Less Than Incentive (currently 0.565/mi)

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

SUMMARY	
1 Mileage	\$164.41
2 Meals	\$ 29.00
3 Other	\$ 90.00
Total Due	\$283.41

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.

Samantha Fenske 12-4-23
 Employee Date

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

COMPLETED BY: _____

APPROVED BY: _____

 Supervisor Date

Lincoln County Employee Timesheet

Name:		Samantha Fenske					Department: FINANCE					Pay Period:							
Employee Number:		686																	
Representative Status:		Nonrepresented																	
FLSA Status:		Exempt										From:		10/16/2023		To:		10/29/2023	
10/16	10/17	10/18	10/19	10/20	10/21	10/22	10/23	10/24	10/25	10/26	10/27	10/28	10/29			FMLA			
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Hours	Pay Category	FMLA	hours		
8.75	11.8	9	8.5	7.5		5	8	8.5	9	2	6			84	Regular: Finance				
										4				4	Vacation:				
														0	Holiday:				
														0	Paid Sick Allowance:				
														0	Paid Funeral Leave:				
														0	Worker's Compensation:				
														0					
														0					
														0					
8	8	8	8	8	0	5	8	8	8	8	8	0	0	80	TOTAL HOURS PAID				
														0					
														0					
8.75	11.8	9	8.5	7.5	0	5	8	8.5	9	6	6	0	0	88	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: 10/30/2023 To: 11/12/2023										
10/30	10/31	11/1	11/2	11/3	11/4	11/5	11/6	11/7	11/8	11/9	11/10	11/11	11/12			FMLA
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Hours	Pay Category	hours
8.5	9	11	8.5	8	2	2	8	8.5	10.5	8.5	9	2		95.5	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	2	2	8	8	8	8	8	2	0	80	TOTAL HOURS PAID	
														0		
														0		
8.5	9	11	8.5	8	2	2	8	8.5	10.5	8.5	9	2	0	95.5	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: _____

Lincoln County Employee Timesheet

Name: Samantha Fenske		Department: FINANCE				Pay Period:										
Employee Number: 686																
Representative Status: Nonrepresented																
FLSA Status: Exempt						From: 11/13/2023		To: 11/26/2023								
11/13	11/14	11/15	11/16	11/17	11/18	11/19	11/20	11/21	11/22	11/23	11/24	11/25	11/26			FMLA
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Hours	Pay Category	hours
8.5	9	9	8.5	8				6.5	8			2.5		60	Regular: Finance	
							4							4	Vacation:	
									8	8				16	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	2.5	0	80	TOTAL HOURS PAID	
														0		
														0		
8.5	9	9	8.5	8	0	0	4	6.5	8	8	8	2.5	0	80	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: _____

Time card

Pay period: B: 11/13/2023 - 11/26/2023

	Regular	Overtime	Comptime	Benefits	Deduction	Other	Amount	Total
FENSKE, SAMANTHA C	60.00	0.00	0.00	20.00	0.00	0.00	0.00	80.00

Date	In	Out	Pay code	Time logged	Daily total	Total time	Amount	Comment	Employee approval	Supervisor approval
Mon, 11/13/2023	08:00	16:30	100 (FT SALARY)	8.50	8.50	8.50	0.00		FENSKE, SAMANTHA C (686) (SF) 11/27/2023 08:04	
Tue, 11/14/2023	08:00	17:00	100 (FT SALARY)	9.00	9.00	17.50	0.00		FENSKE, SAMANTHA C (686) (SF) 11/27/2023 08:04	
Wed, 11/15/2023	08:00	17:00	100 (FT SALARY)	9.00	9.00	26.50	0.00		FENSKE, SAMANTHA C (686) (SF) 11/27/2023 08:04	
Thu, 11/16/2023	08:00	16:30	100 (FT SALARY)	8.50	8.50	35.00	0.00		FENSKE, SAMANTHA C (686) (SF) 11/27/2023 08:04	
Fri, 11/17/2023	08:00	16:00	100 (FT SALARY)	8.00	8.00	43.00	0.00		FENSKE, SAMANTHA C (686) (SF) 11/27/2023 08:04	
Mon, 11/20/2023	08:00	12:00	300 (VACATION)	4.00	4.00	47.00	0.00		FENSKE, SAMANTHA C (686) (SF) 11/27/2023 08:04	
Tue, 11/21/2023	08:00	14:30	100 (FT SALARY)	6.50	6.50	53.50	0.00		FENSKE, SAMANTHA C (686) (SF) 11/27/2023 08:04	

Time card

Pay period: B: 11/13/2023 - 11/26/2023

Wed, 11/22/2023	08:00	16:00	100 (FT SALARY)	8.00	8.00	61.50	0.00		FENSKE, SAMANTHA C (686) (SF) 11/27/2023 08:04
Thu, 11/23/2023	08:00	16:00	504 (HOLIDAY)	8.00	8.00	69.50	0.00	Thanksgiving	FENSKE, SAMANTHA C (686) (SF) 11/27/2023 08:04
Fri, 11/24/2023	08:00	16:00	504 (HOLIDAY)	8.00	8.00	77.50	0.00	Day after Thanksgiving	FENSKE, SAMANTHA C (686) (SF) 11/27/2023 08:04
Sat, 11/25/2023	08:00	10:30	100 (FT SALARY)	2.50	2.50	80.00	0.00		FENSKE, SAMANTHA C (686) (SF) 11/27/2023 08:04

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	Brixius			
14	Hafeman			
15	Lemke			
16	Miller			
17	Meunier			
18	Wickman			
19	Allen			
20	Cummings			
21	Simon			
22	Hartwig			
Totals				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

Cancellation of County Checks

WHEREAS, it is in the business interest of Lincoln County that all County Checks be negotiated promptly, and

WHEREAS, the following checks have reached their expiration date,

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors that the following checks be canceled and returned to the fund from which the check originated:

<u>DATE</u>	<u>CHECK #</u>	<u>NAME</u>	<u>AMOUNT</u>
09/2022	339073	CHRISTOPHER DENETZ	\$ 6.60
10/2022	339419	KAREN KILPITCKE	\$ 8.15
10/2022	339454	DAVID HILGART	\$ 4.88
10/2022	339461	JAMES KNUDSON	\$ 14.77
01/2023	340733	CYNTHIA LOKEMOEN	\$ 81.04
04/2023	341750	BRITTNEY BIALECKI	\$ 15.00
04/2023	341763	SAMUEL HERNANDEZ	\$ 39.48
04/2023	341809	EVAN NORGORD	\$ 23.12
05/2023	342115	FAWN BARTRON	\$ 17.04
05/2023	342120	MIKALEA SCHNEIDER	\$ 15.51
06/2023	342506	NICOLE GRYSKIEWICZ	\$ 24.18
06/2023	342507	MICHAEL HILLEMAN	\$ 39.75
06/2023	342537	PATRICK FIEGEL	\$ 8.40

TOTAL \$ 297.92

Dated: December 19, 2023

Authored by:

Co-Sponsored by:

Committee; Finance & Insurance Committee

Committee Vote:

Date Passed:

Fiscal Impact: \$ 297.92

Drafted by: Robbin Gigl, Lincoln County Treasurer

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 Lincoln County Board of Supervisors on:

 Christopher J. Marlowe
 County Clerk

Resolution 2023 – 12 - XX

Designation of Public Depositories

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	Brixius			
14	Hafeman			
15	Lemke			
16	Miller			
17	Meunier			
18	Wickham			
19	Allen			
20	Cummings			
21	Simon			
22	Hartwig			
Totals				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

WHEREAS, provisions in Chapter 34 and Chapter 59 of Wisconsin Statutes require that counties designate public depositories;

NOW, THEREFORE BE IT RESOLVED, that the following banking institutions shall be and are hereby designated, until further action, as public depositories for all public monies coming into the hands of the Treasurer of Lincoln County, State of Wisconsin:

- Associated Bank, Tomahawk, WI 54487
- Nicolet Bank, Merrill WI 54452
- BMO Harris Bank, Merrill, WI 54452
- IncredibleBank, Merrill, WI 54452
- Park City Credit Union, Merrill, WI 54452
- Crossbridge Community Bank Merrill WI 54452
- State Investment Pool, Madison, WI 53707
- Crossbridge Community Bank Tomahawk WI 54452
- Tomahawk Community Bank, Tomahawk, WI 54487
- Huntington Bank, Chicago, IL 60601
- American Deposit Management, LLC, Delafield, WI 53018
- U.S. Bank, Madison, WI 53703
- PMA Financial Network, Inc.

NOW, THEREFORE BE IT ALSO RESOLVED, that the list of bank accounts on the accompanying schedule be approved for use by Lincoln County.

Dated: December 19, 2023

Authored by:

Co-Sponsored by:

Committee: Finance & Insurance Committee

Committee Vote:

Date Passed:

Fiscal Impact: None

Drafted by: Samantha Fenske, Finance Director

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 Lincoln County Board of Supervisors on:

 Christopher J. Marlowe
 County Clerk

Lincoln County Bank Accounts 2023

<u>Account Description</u>	<u>Explanation</u>	<u>Bank Name</u>
Treasurer's Cash	County's Main Cash Account	INCREDIBLEBANK
Treasurer's Cash	County's Main Cash Account-ICS	INCREDIBLEBANK
Payroll Account	Imprest Payroll Account	INCREDIBLEBANK
Payroll Account	Imprest Payroll Account-ICS	INCREDIBLEBANK
Clerk of Court Dept. Cash	Bonds	INCREDIBLEBANK
Clerk of Court Dept. Cash	Bonds	INCREDIBLEBANK
Sheriff's Dept. - Huber - Lockdown	Canteen Acct	INCREDIBLEBANK
Sheriff's Dept. - Huber - Lockdown	Canteen Acct	INCREDIBLEBANK
General Fund Investment	County Investment	LOCAL GOV INVESTMENT POOL
Soc. Serv. - Welfare Trust Cash	Trust Account	OFFICE OF STATE TREASURER
Soc. Serv. - Welfare Trust Cash	Trust Account-ICS	INCREDIBLEBANK
Soc Services MM-Rep Payee	Representative Payee-Invest	INCREDIBLEBANK
Soc Services MM-Rep Payee	Representative Payee-ICS	INCREDIBLEBANK
ARPA Grant	ARPA funds	INCREDIBLEBANK
ARPA Grant	ARPA funds ICS	INCREDIBLEBANK
Cash - Section 125 Flex	Flex 125 checking	INCREDIBLEBANK
Cash - Section 125 Flex	Flex 125 checking-ICS	INCREDIBLEBANK
Dept. Investment LTC Landfill	Long-Term Care Trust	US BANK
Dept. Investment Landfill Closure	Closure Trust	US BANK
Health Insurance Fund Ckg (WPS)	Records Health Ins.Transactions	ASSOCIATED BANK
Health Insurance Savings Account	Variable Interest Rate	ASSOCIATED BANK
Health Insurance Investment Account	Health Ins Fund Investments	HUNTINGTON BANK
Opioid Abatement	Opioid Abatement	INCREDIBLEBANK
Opioid Abatement	Opioid Abatement ICS	INCREDIBLEBANK

Lincoln County Forestry, Land and Parks Committee
Minutes of Monday, November 13, 2023 @ 9:00 A.M.
Lincoln County Service Center, Room 257
801 N. Sales St., Suite 106, Merrill, WI 54452 **715-539-1034**

Members Present: Greg Hartwig, Norbert Ashbeck, Ken Wickham

Absent:

Members Excused: William Bialecki, Don Wendorf

Visitors: Dean Bowe, Amy Krueger, Bill Groth, Jeni Burton (virtual), Nick Behrens, Dave Hilgendorf, Ron Kammer, Jeff Weber, Jeremiah Oftedahl, Lance Meier, Hesston Meier, Dean Johnson, John Raviolo (virtual) Karry Johnson, Lee Rahlf

1. Call meeting to order. The Lincoln County Forestry, Land and Parks Committee met on Monday, November 13, 2023, in Conference Room 257, Lincoln County Service Center. The meeting was called to order by Ashbeck at 9:00 a.m.
2. Approve minutes of October 9, 2023. Motion by Wickham, second by Hartwig to approve minutes of October 9, 2023 meeting as printed. All Ayes. Motion Carried. All ayes. Motion carried.
3. Review year to date budget report. Dean stated that it appears we are going over budget but that the annual transfer of leftover funds from last year shows up as almost a \$500,000 expenditure to the budget but is really not. The department is still operating under budget. The Committee reviewed year to date budget report and placed on file.
4. Comments from members of the public or invited guests. None
5. Open and award Timber Sale Bids. Dean announced bid opening procedure, bids were opened and read. We received 38 bids on 15 timber sales totaling \$585,243.81. Three timber sales received no bids. Motion by Ashbeck second by Wickham to approve awarding sales to the highest bidder pending checking for mathematical or other errors. All ayes. Motion carried.
6. Closed Session. Convene into closed session pursuant to §19.85(1) (g), WI Stats. Easement road/property access at Garvin Place and claims made by neighboring landowner regarding improvement and costs. Motion by Ashbeck, second by Hartwig to go into closed session allowing Dean Bowe, Forest Administrator, Lee Rahlf, Assistant Administrator and Karry Johnson, Corporation Counsel to remain. Roll call vote: Wickham, aye; Hartwig, aye; Ashbeck, aye. Motion carried.
7. Open session. Motion by Ashbeck, second by Hartwig to reconvene in open session. Roll call vote: Wickham, aye; Hartwig, aye; Ashbeck, aye. Motion carried.
8. Take any necessary action on items discussed in closed session. Motion by Wickham, second by Hartwig to
9. deny Notice of Claim submitted by Masun Brandon and Brendan Mahner (by email dated October 26, 2023) and to authorize Corporation Counsel to take whatever action is necessary to ensure access to the properties Lincoln County owns and is attempting to sell. All ayes. Motion carried.
10. Open and award Tax Delinquent Land Sale Bids. Two bids were received on the remaining properties. Bids were opened and read. P# 14-23. One bid received. Motion by Ashbeck, second by Wickham to award bid for \$16,500.00. All ayes. Motion carried. P# 9-23. One bid received. Motion by Hartwig, second by Wickham to award bid for \$12,101.10. All ayes. Motion carried.
11. Discuss and set new minimum bids on unsold properties. Dean suggested that the committee not re-evaluate or advertise the remaining property and hold it until the 2024 tax deed sale next summer. Discussion followed. No action taken to re-evaluate remaining property.
12. Approve re-advertising leftover tax delinquent properties for sale. No action taken to re-advertise remaining property.
13. Approve Blackcloud 7 Access Permit. Dean explained some of the history behind the request for this access agreement and recommended approving the request. Members of the Blackcloud 7 group were in attendance and stated that they believed they had an easement all this time and want to do things correctly. Discussion followed. Motion by Hartwig second by Wickham to approve the Blackcloud 7 access permit request. All ayes. Motion carried.

14. Approve advertising for tree planting services for spring 2024. Dean explained that 58,000 trees were ordered for planting in the spring of 2024 and requested approval to advertise for a contract planter. Motion by Hartwig, second by Wickham to advertise for a contract planter. All ayes. Motion carried.
15. Approve submitting application to Lumberjack RC&D for \$10,000 (50/50) to spray garlic mustard in spring 2024. Dean explained that he would like to apply for another grant from Lumberjack RC&D to help with the cost of hiring a contractor to spray garlic mustard. Discussion followed. Motion by Hartwig, second by Wickham to authorize applying for a \$10,000 (50/50) from Lumberjack RC&D to assist spraying garlic mustard. All ayes. Motion carried.
16. Approve creating a non-lapsing account for future Forestry Shop building major repairs with funding from timber sale revenue. Dean stated that he would like to establish an account for making future major repairs on the forestry shop building. He explained that the shop was constructed around 1975 and there are a few leaks and other places where the outer steel sheeting has started to rust through. The plan would be to set aside timber sale revenue from high revenue years (this being one) to have some money on hand to make major building repairs. Discussion followed. Motion by Ashbeck, second by Wickham to forward the request to the finance committee for discussion.
17. Approve repairs on truck #4 (truck from Highway Dept.) Dean presented estimates for the cost of making repairs to the truck purchased from the Highway Department this past the summer. Dean stated that the truck has worked well and saved a lot of time but is in need of significant repairs and a new dump box. Discussion followed. Motion by Hartwig, second by Wickham to approve making repairs to truck #4. All ayes. Motion carried.
18. Approve replacing funds to Forest Access account back to \$50,000 from 2023 timber sale revenue. Dean stated that the Forest Access account had been depleted to approximately \$16,000 after replacing culverts and repairing an access road to the county forest north of Highway CC west of Tomahawk. Dean also stated that there are other roads open for public access that are in need of repairs. Discussion followed. Motion by Wickham, second by Hartwig to increase the Forest Access account to \$75,000 and authorize replenishing the account to \$75,000 through timber sale revenue from 2023. All ayes. Motion carried.
19. Approve Hiawatha Trail Aggregate bid. Dean reviewed bids received for delivery of aggregate to resurface the Hiawatha Trail. Discussion followed. Motion by Hartwig, second by Wickham to award the bid to Lincoln County Highway Department for 3,006 yards of material delivered. All ayes. Motion carried.
20. Approve Administrators timesheets. Motion to approve timesheets by Ashbeck, second by Wickham. All ayes. Motion carried.
21. WDNR Report. Bill reported that DNR dozer operator had completed a scarification project for oak regeneration east of B in Harrison and they are marking on another county timber sale.
22. Review Administrator's written report. Dean asked if there were any questions. Discussion followed. Written report placed on file.
23. Close timber sales.

Flannel Fleet	T022-22	Close and return Letter of Credit.
Wilson Forestry	T024-22	Close and return Letter of Credit.
Kleinschmidt Logging	T004-20	Close and Return Letter of Credit.
Futurewood	T028-22	Close and refund bond.
Futurewood	T015-22	Close and refund bond.
24. Dean stated that a few of the timber sales were very near their volume estimates, the jobs looked good and recommended closing and refunding bonds. Motion by Hartwig, second by Wickham to close sales per Dean's recommendation. All ayes. Motion carried.
25. Set next meeting date. The next Forestry, Land & Parks Committee Meeting are set as follows:
Monday, December 11, 2023 at 9:00 a.m., LCSC Conference Room 257
26. Adjourn. Motion to adjourn meeting by Ashbeck, second by Wickham at 11:15 p.m. All ayes. Motion carried

**LINCOLN COUNTY
WISCONSIN COUNTY MUTUAL INSURANCE CORPORATION**

2024 WORKER'S COMPENSATION PREMIUM DISPLAY

Policy Period: 1/1/24 – 1/1/25
Coverage A: Wisconsin Statutory
Coverage B: 100/500/100 Employee Liability

Proposal is based on the estimated payroll submitted by the County.

Civil Defense	GENERAL	7710	\$64,308	\$3.27	\$2,103
Police Officers	SHERIFF	7720	\$3,679,513	\$2.42	\$89,044
Clerical Office Employees	GENERAL	8810	\$3,150,496	\$0.17	\$5,356
Municipal Operations	GENERAL	9413	\$2,344,878	\$2.87	\$67,298
Clerical Office Employees	COMM ON AGING	8810	\$0	\$0.17	\$0
Municipal Operations	COMM ON AGING	9413	\$0	\$2.87	\$0
Clerical Office Employees	DISABILITIES	8810	\$0	\$0.17	\$0
Municipal Operations	DISABILITIES	9413	\$0	\$2.87	\$0
County Forestry	FORESTRY	0108	\$415,434	\$4.48	\$18,611
Clerical Office Employees	FORESTRY	8810	\$104,312	\$0.17	\$177
Asphalt Works	HWY	1463	\$0	\$9.44	\$0
Stone Crushing	HWY	1710	\$0	\$4.35	\$0
Logging	HWY	2702	\$0	\$77.46	\$0
Sawmill & Drivers	HWY	2710	\$0	\$9.53	\$0
Carpentry	HWY	2802	\$0	\$4.26	\$0
Clay / Shale Digging	HWY	4000	\$0	\$3.55	\$0
Concrete Construction	HWY	5222	\$0	\$7.95	\$0
Street / Road Construction	HWY	5507	\$600,000	\$4.61	\$27,660
Clerical Office Employees	HWY	8810	\$111,341	\$0.17	\$189
Municipal Operations	HWY	9413	\$1,937,731	\$2.87	\$55,613
Clerical Office Employees	SOCIAL SERVICE	8810	\$786,893	\$0.17	\$1,338
Municipal Operations	SOCIAL SERVICE	9413	\$498,456	\$2.87	\$14,306
			\$13,693,362		

Standard Premium			\$281,695
Modification Factor	1.11		\$312,682
Premium Discount	\$0.10	-	\$30,017
Premium			\$282,664
Expense Constant			\$220
Premium			\$282,884
Terrorism			\$0
Endorsement			
Total Premium			\$282,884

The dividend plan being offered:

- 10% flat dividend with 65% loss ratio cap with Slider. See attached explanation.

The Wisconsin County Mutual is pleased to continue a 5% liability rate credit for the 2024 policy year, for those counties that consolidate the liability and workers compensation coverage.

(Dividends cannot be guaranteed by State Law and is subject to the declaration and approval by the Board of Directors of the Wisconsin County Mutual Insurance Corporation)

ORDER TO BIND

Sign, date and return to Pamela.Koehn@CharlesTaylor.com

Effective 1/1/24:

Yes, please bind WC coverage with WCMIC No, cancel coverage with WCMIC, Reason:


Signature

11-29-23
Date

**LINCOLN COUNTY
WISCONSIN COUNTY MUTUAL INSURANCE CORPORATION**

The dividend plan being offered: 10% Flat dividend with Slider

The **10% Level FLAT Dividend**, subject to a loss ratio cap of **65%**, is payable at completion of final audit and **based on total incurred losses valued 3 months after policy expiration.**

The **Sliding Scale Dividend** is valued and payable 12 months after policy. The Sliding Scale is based on **50% of the annual premium for losses under a 50% loss ratio.**

An example of this dividend plan would be premium of \$100,000 with a loss ratio of 25% as of six months after expiration (\$25,000 in losses). $\$100,000 \times 50\%$ (maximum loss) = \$50,000 - \$25,000 (incurred losses) = \$25,000 x 50% = \$12,500 (sliding scale dividend)

MAXIMUM LOSS – ACTUAL LOSS x 50% = SLIDER DIVIDEND

MAX LOSS	ACTUAL LOSS	SUBJECT LOSS RATIO	FACTOR	SLIDER DIVIDEND
50%	0 %	50 %	50%	25 %
50%	5 %	45 %	50%	22.5 %
50%	10 %	40 %	50%	20 %
50%	15 %	35 %	50%	17.5 %
50%	20 %	30 %	50%	15 %
50%	25 %	25 %	50%	12.5 %
50%	30 %	20 %	50%	10 %
50%	35 %	15 %	50%	7.5 %
50%	40 %	10 %	50%	5 %
50%	45 %	5 %	50%	2.5 %
50%	50 %	0 %	50%	0 %

**PURCHASE CONTRACT
LINCOLN COUNTY HUMANE SOCIETY, INC.
2024**

I. PARTIES

This Contract is made and entered into this first day of January, 2024, by and between Lincoln County, hereinafter referred to as PURCHASER, and Lincoln County Humane Society, Inc., hereinafter referred to as PROVIDER.

PURCHASER's employee responsible for administration of this Contract will be the Finance Director, whose principal business address is 801 North Sales Street, Suite 211, Merrill, Wisconsin 54452-1632. PROVIDER's employee responsible for administration of this Contract will be Humane Society Director/Manager duly appointed by the board of Directors of PROVIDER, whose principal business address is 310 N. Memorial Drive, Merrill, Wisconsin 54452.

II. SERVICES TO BE PROVIDED AND CONTRACT TERM

Subject to the terms and conditions set forth in this Contract, PURCHASER agrees to purchase and PROVIDER agrees to provide services described in Section V during the period of:

January 1, 2024 to December 31, 2024

III. PAYMENT FOR SERVICES

In exchange for providing services as outlined herein PURCHASER shall, for the contract term, pay PROVIDER the amount of forty-one thousand dollars (\$41,000.00), in equal quarterly installments of \$10,250 each. In addition, PURCHASER will turn over in 2024, the remainder of dog license fees generated in 2023, payable under sec. 174.09, Stats., on March 1, 2024, less expenses as necessarily incurred by PURCHASER in purchasing and providing books, forms and other supplies required in administering the dog license law, expenses incurred under sec. 95.21(4)(b) and (8), Stats., and less claims allowed by PURCHASER to the owners of domestic animals because of damages done by dogs during the license year for which the taxes were paid and less \$1,000 of the surplus amount.

IV. RENEGOTIATIONS

This Contract, or any part thereof, must be renegotiated in the case (1) change required by federal or state law or regulations or court actions; or (2) monies available affecting the substance of this agreement.

V. PROVIDER RESPONSIBILITIES

A. Provider shall provide the following services to PURCHASER:

1. Shelter business hours (open to the public) for the acceptance of strays from 12:00 p.m. to 4:00 p.m., Monday through Friday, 12:00 p.m. to 4:00 p.m. on Saturday, 12:00 p.m. to 2:00 p.m. on Sunday and by appointment.
2. Telephone coverage at the shelter from 10:00 a.m. to 4:00 p.m., Monday through Saturday.
3. On-call availability 24 hours per day, 365 days per year for emergency assistance to County or City law enforcement.
4. Provide an animal shelter at the Lincoln County Humane Society, Inc. to impound stray dogs and cats that are picked up in Lincoln County.
5. Provide holding facilities and care for stray animals to be kept under quarantine because of biting incidents, unless verification of rabies vaccination is presented.
6. Require that animals being reclaimed be properly licensed, have current identification tags, and vaccinated with the costs of same being paid for in advance of physical reclamation by the animal's owner.
7. Make available for adoption animals not reclaimed with prospective owners paying in advance of physical ownership/adoption all licensing, vaccination, spaying or neutering fees and miscellaneous veterinary fees for each animal owned/adopted. Animals should not be released for adoption unless spaying or neutering has been completed and paid for or unless a financial guarantee is provided by the prospective owner that such medical procedure shall be accomplished and completed by a licensed veterinarian and certified to the PROVIDER.
8. Provide for the care, shelter and feeding of animals seized under the authority of sec. 951, Stats. PROVIDER shall not release these animals to anyone except by order of the Court or upon direction from the Lincoln County District Attorney.

9. Maintain complete detailed records (including disposition) of all stray animals housed by the shelter and make same available to PURCHASER upon request.
10. Establish and administer a boarding and service fee schedule payable by owners redeeming animals. A copy of said boarding and service fee schedule shall be attached hereto and made a part of this contract. Said fees shall be subject to change as costs increase or decrease and shall reflect the actual costs of such boarding and services provided. In no way should it be construed that periodic changes in boarding and service fees indicate that the entire contract should be changed, but instead only that portion of the contract shall be altered. No other provisions of the contract shall be altered or changed as a result unless provided by sections hereafter contained in this contract.
11. Allow a member of the following entities to serve on PROVIDER's Board of Directors; Lincoln County Board of Supervisors, Lincoln County Towns Association, Merrill City Council and Tomahawk City Council.
12. Provide to PURCHASER on a quarterly basis financial statements to include an Income Statement, Balance Sheet, Profit and Loss Statement and other such pertinent financial data and reports as the PURCHASER may request. In addition, PROVIDER agrees to provide to PURCHASER a copy of an independent review of PROVIDER's financial records on a yearly basis. Said review and financial reports shall be reviewed by the Finance Committee of the Lincoln County Board of Supervisors. The Finance Committee of the Lincoln County Board of Supervisors shall provide oversight through these reports and periodic meetings with the Humane Society directors, and shall, from time to time, make certain recommendations to the Lincoln County Board of Supervisors concerning the Committee's findings.

VI. INDEMNITY AND INSURANCE

- A. PROVIDER agrees that it will at all times during the existence of this Contract indemnify PURCHASER and hold the PURCHASER harmless against any and all loss, damages, and costs or expenses which PURCHASER may sustain, incur, or be required to pay by reason of any person and/or third party's suffering personal injury, death, or property loss resulting from PROVIDER's acts or omissions in providing the services to be furnished by the PROVIDER under this agreement, or by reason of the PROVIDER, its employees or members of the families of PROVIDER's employees suffering personal injury, death, or property loss resulting from the services provided under this agreement.

- B. PROVIDER agrees that in order to protect itself as well as PURCHASER under the indemnity provisions set forth in the above paragraph, PROVIDER will at all times during the terms of this Contract keep in force a liability insurance policy issued by a company authorized to do business in the State of Wisconsin and licensed by the Wisconsin Insurance Department, with liability coverage provided therein of at least \$25,000 for property damages sustained by one person, \$300,000 for injury and/or damages to any one person, and \$1,000,000 for the total injuries and/or damages arising from any one accident. UPON THE EXECUTION OF THIS AGREEMENT, PROVIDER SHALL FURNISH PURCHASER WITH WRITTEN VERIFICATION OF THE EXISTENCE OF SUCH INSURANCE. Each policy of insurance shall contain the following clauses: "It is agreed that these policies shall not be cancelled nor their coverage reduced until thirty (30) days after the County has received written notice by certified mail of such cancellation or reduction." In the event of any action, suit or proceedings against PURCHASER upon any matter thereon indemnified, PURCHASER shall within five working days, cause notice in writing thereof to be given to PROVIDER by certified mail, addressed to its post address.

VII. CONTRACT REVISION AND/OR TERMINATION

- A. Failure to comply with any part of this contract may be considered cause for revision, suspension, or termination.
- B. Revision of this Contract must be agreed to by PROVIDER and PURCHASER by an addendum signed by authorized representatives of both parties.
- C. PROVIDER shall notify PURCHASER whenever it is unable to provide the required quality or quantity of services. Upon such notification, PURCHASER shall determine whether such inability will require a revision or cancellation of this Contract.
- D. If PURCHASER finds it necessary to terminate the Contract prior to the Contract expiration date for reasons other than nonperformance by the PROVIDER, actual costs incurred by the PROVIDER may be reimbursed for an amount determined by mutual agreement of both parties.
- E. This contract can be terminated by thirty (30) day written notice delivered by certified mail by either party.

VIII. CONDITIONS OF THE PARTY'S OBLIGATIONS

- A. This contract is contingent on authorization of Wisconsin and United States laws, and any material amendment or repeal of the same affecting

the terms of this agreement shall serve to terminate this agreement except as further agreed to by the parties hereto.

- B. Nothing contained in this Contract shall be construed to supersede the lawful powers or duties of either party.
- C. It is understood and agreed that the entire Contract between the parties is contained herein, except for those matters incorporated herein by reference, and that this agreement supersedes all oral agreements and negotiations.

PURCHASER'S AUTHORIZED REPRESENTATIVE

County Board Chair

Date

PROVIDER'S AUTHORIZED REPRESENTATIVE

Name: _____
Title: _____

Date

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

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
BEHAVIORAL HEALTH SERVICES								
Adult Behavioral Health Hospital	5,468,688	3,858,890	1,609,799	5,035,715	4,568,227	(467,489)	432,973	1,142,310
Adult Crisis Stabilization Facility	1,400,471	1,310,422	90,048	1,085,805	1,214,740	128,935	314,665	218,984
Lakeside Recovery MMT	92,660	893,106	(800,446)	370,191	763,776	393,585	(277,531)	(406,861)
Youth Behavioral Health Hospital	1,945,540	1,079,974	865,566	2,297,147	2,263,382	(33,766)	(351,607)	831,800
Youth Crisis Stabilization Facility	884,381	862,492	21,888	672,605	805,279	132,674	211,776	154,562
Contracted Services (Out of County Placements)	-	-	-	1,503,458	487,500	(1,015,958)	(1,503,458)	(1,015,958)
Crisis Services	1,974,463	1,842,361	132,102	2,230,812	2,176,679	(54,133)	(256,348)	77,970
Psychiatry Residency	242,057	661,710	(419,653)	225,447	776,182	550,735	16,610	131,082
	<u>12,008,260</u>	<u>10,508,956</u>	<u>1,499,304</u>	<u>13,421,181</u>	<u>13,055,765</u>	<u>(365,416)</u>	<u>(1,412,920)</u>	<u>1,133,888</u>
COMMUNITY SERVICES								
Outpatient Services (Marathon)	4,016,094	3,329,880	686,214	4,227,221	4,360,824	133,603	(211,127)	819,816
Outpatient Services (Lincoln)	944,587	718,303	226,284	644,781	591,115	(53,667)	299,806	172,618
Outpatient Services (Langlade)	729,845	592,955	136,890	548,536	604,289	55,753	181,309	192,643
Community Treatment Adult (Marathon)	4,199,313	3,584,416	614,897	4,429,170	3,948,547	(480,623)	(229,857)	134,274
Community Treatment Adult (Lincoln)	651,944	605,118	46,827	611,942	668,072	56,130	40,002	102,956
Community Treatment Adult (Langlade)	218,731	245,318	(26,588)	429,390	460,110	30,720	(210,659)	4,132
Community Treatment Youth (Marathon)	5,332,043	3,519,477	1,812,566	5,040,443	3,362,417	(1,678,027)	291,599	134,539
Community Treatment Youth (Lincoln)	1,446,216	1,250,755	195,461	1,409,900	1,169,458	(240,442)	36,316	(44,980)
Community Treatment Youth (Langlade)	982,346	1,069,298	(86,952)	973,585	872,949	(100,635)	8,761	(187,587)
Jail Meals (Marathon)	680,825	-	680,825	465,814	-	(465,814)	215,012	215,012
	<u>19,201,945</u>	<u>14,915,520</u>	<u>4,286,425</u>	<u>18,780,783</u>	<u>16,037,781</u>	<u>(2,743,002)</u>	<u>421,162</u>	<u>1,543,423</u>
COMMUNITY LIVING								
Adult Day Services (Marathon)	709,267	799,432	(90,165)	673,625	810,593	136,968	35,642	46,803
Day Services (Langlade)	315,232	291,757	23,475	257,819	208,142	(49,677)	57,413	(26,202)
Supportive Employment Program	210,973	121,229	89,744	243,266	192,202	(51,064)	(32,293)	38,680
Andrea St Group Home	526,399	-	526,399	534,145	-	(534,145)	(7,746)	(7,746)
Chadwick Group Home	581,420	399,784	181,636	633,462	424,492	(208,970)	(52,043)	(27,335)
Bissell Street Group Home	180,307	-	180,307	325,662	-	(325,662)	(145,356)	(145,356)
Heather Street Group Home	263,186	349,609	(86,424)	222,360	412,107	189,747	40,826	103,324
Marshall Street Residential	-	812,539	(812,539)	-	818,537	818,537	-	5,999
Jelinek Apartments	802,573	627,219	175,355	774,846	538,592	(236,254)	27,728	(60,899)
River View Apartments	470,025	531,255	(61,230)	625,384	497,051	(128,333)	(155,359)	(189,563)
Riverview Terrace	204,099	-	204,099	196,578	-	(196,578)	7,520	7,520
Hope House (Sober Living Marathon)	22,420	15,280	7,140	67,841	40,504	(27,336)	(45,421)	(20,196)
Sober Living (Langlade)	41,364	45,314	(3,950)	56,392	45,965	(10,427)	(15,028)	(14,377)
	<u>4,327,265</u>	<u>3,993,418</u>	<u>333,847</u>	<u>4,611,381</u>	<u>3,988,186</u>	<u>(623,195)</u>	<u>(284,116)</u>	<u>(289,347)</u>
NURSING HOMES								
Mount View Care Center	17,764,624	17,912,830	(148,207)	15,794,587	15,141,110	(653,477)	1,970,037	(801,684)
Pine Crest Nursing Home	11,090,277	10,139,110	951,167	10,666,049	9,292,582	(1,373,467)	424,228	(422,300)
	<u>28,854,901</u>	<u>28,051,940</u>	<u>802,960</u>	<u>26,460,635</u>	<u>24,433,691</u>	<u>(2,026,944)</u>	<u>2,394,265</u>	<u>(1,223,984)</u>
Pharmacy	6,666,866	5,951,829	715,037	6,742,676	5,989,900	(752,776)	(75,810)	(37,739)
OTHER PROGRAMS								
Aquatic Services	946,961	935,518	11,442	896,818	842,457	(54,361)	50,142	(42,919)
Birth To Three	532,326	-	532,326	532,326	-	(532,326)	-	-
Adult Protective Services	646,606	649,712	(3,106)	625,502	626,585	1,082	21,104	(2,023)
Demand Transportation	355,086	336,411	18,675	397,986	368,941	(29,045)	(42,900)	(10,370)
	<u>2,480,979</u>	<u>1,921,642</u>	<u>559,337</u>	<u>2,452,633</u>	<u>1,837,983</u>	<u>(614,650)</u>	<u>28,346</u>	<u>(55,313)</u>
Total NCHC Service Programs	<u>73,540,215</u>	<u>65,343,304</u>	<u>8,196,911</u>	<u>72,469,288</u>	<u>65,343,305</u>	<u>(7,125,983)</u>	<u>1,070,927</u>	<u>1,070,928</u>
SELF-FUNDED INSURANCE TRUST FUNDS								
Health Insurance Trust Fund	7,261,023	-	7,261,023	6,502,484	-	(6,502,484)	758,539	758,539
Dental Insurance Trust Fund	418,447	-	418,447	345,071	-	(345,071)	73,375	73,375
Total NCHC Self-Funded Insurance Trusts	<u>7,679,470</u>	<u>-</u>	<u>7,679,470</u>	<u>6,847,555</u>	<u>-</u>	<u>(6,847,555)</u>	<u>831,914</u>	<u>831,914</u>

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

	<u>Marathon</u>	<u>Langlade</u>	<u>Lincoln</u>	<u>Total</u>
YTD Appropriation (Tax Levy) Revenue	3,984,338	191,822	867,378	5,043,537
Total Revenue at Period End	52,196,739	4,190,909	17,152,568	73,540,216
County Percent of Total Net Position	71.0%	5.7%	23.3%	
Total Operating Expenses, Year-to-Date *	51,451,389	4,470,698	16,547,201	72,469,288
<i>* Excluding Depreciation Expenses to be allocated at the end of the year</i>				
Share of Operating Cash	10,031,744	805,455	3,296,570	14,133,769
Days Cash on Hand	59	55	61	59
Minimum Target - 20%	12,348,333	1,072,968	3,971,328	17,392,629
Over/(Under) Target	(2,316,589)	(267,512)	(674,759)	(3,258,860)
Share of Investments	-	-	-	-
Days Invested Cash	0	0	0	0
Days Invested Cash on Hand Target - 90 Days	15,223,973	1,322,837	4,896,158	21,442,968
Current Percentage of Operating Cash	19.5%	18.0%	19.9%	19.5%
Over/(Under) Target	(2,316,589)	(267,512)	(674,759)	(3,258,860)
Share of Investments	-	-	-	-
Amount Needed to Fulfill Fund Balance Policy	<u>(2,316,589)</u>	<u>(267,512)</u>	<u>(674,759)</u>	<u>(3,258,860)</u>

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

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	4,016,094	3,329,880	686,214	4,227,221	4,360,824	133,603	(211,127)	819,816
Community Treatment-Adult	4,199,313	3,584,416	614,897	4,429,170	3,948,547	(480,623)	(229,857)	134,274
Community Treatment-Youth	5,332,043	3,519,477	1,812,566	5,040,443	3,362,417	(1,678,027)	291,599	134,539
Residential	2,823,910	2,720,405	103,504	3,115,859	2,690,779	(425,080)	(291,950)	(321,576)
Hope House Sober Living	22,420	15,280	7,140	67,841	40,504	(27,336)	(45,421)	(20,196)
Riverview Terrace	204,099	-	204,099	196,578	-	(196,578)	7,520	7,520
Demand Transportation	355,086	336,411	18,675	397,986	368,941	(29,045)	(42,900)	(10,370)
Jail Meals	680,825	-	680,825	465,814	-	(465,814)	215,012	215,012
Adult Day Services	709,267	799,432	(90,165)	673,625	810,593	136,968	35,642	46,803
Aquatic Services	946,961	935,518	11,442	896,818	842,457	(54,361)	50,142	(42,919)
Birth To Three	532,326	-	532,326	532,326	-	(532,326)	-	-
Mount View Care Center	17,764,624	17,912,830	(148,207)	15,794,587	15,141,110	(653,477)	1,970,037	(801,684)
	<u>37,586,967</u>	<u>33,153,651</u>	<u>4,433,317</u>	<u>35,838,269</u>	<u>31,566,172</u>	<u>(4,272,097)</u>	<u>1,748,698</u>	<u>161,220</u>
Shared Services								
Adult Behavioral Health Hospital	4,088,183	2,893,184	1,195,000	3,738,156	3,391,126	(347,030)	350,027	847,969
Youth Behavioral Health Hospital	1,444,133	801,599	642,534	1,705,238	1,680,173	(25,065)	(261,105)	617,469
Residency Program	179,686	491,206	(311,520)	167,356	576,182	408,826	12,330	97,306
Supportive Employment Program	156,611	89,992	66,619	180,583	142,677	(37,906)	(23,972)	28,713
Crisis Services	1,548,310	1,450,247	98,063	1,655,995	1,615,811	(40,184)	(107,686)	57,879
Adult Crisis Stabilization Facility	1,039,610	972,764	66,846	806,024	901,737	95,712	233,585	162,558
Youth Crisis Stabilization Facility	656,501	640,253	16,248	499,294	597,781	98,488	157,207	114,736
Pharmacy	4,949,006	4,418,213	530,793	5,005,281	4,446,474	(558,807)	(56,276)	(28,015)
Lakeside Recovery MMT	68,784	662,978	(594,194)	274,804	566,973	292,169	(206,019)	(302,025)
Adult Protective Services	478,948	481,254	(2,306)	464,328	465,132	803	14,620	(1,502)
Contracted Services (Out of County Placements)	-	-	-	1,116,060	361,885	(754,174)	(1,116,060)	(754,174)
	<u>14,609,772</u>	<u>12,901,689</u>	<u>1,708,083</u>	<u>15,613,120</u>	<u>14,745,951</u>	<u>(867,169)</u>	<u>(1,003,348)</u>	<u>840,914</u>
Excess Revenue/(Expense)	52,196,739	46,055,340	6,141,399	51,451,389	46,312,123	(5,139,266)	745,350	1,002,133

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

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	944,587	718,303	226,284	644,781	591,115	(53,667)	299,806	172,618
Community Treatment-Adult	651,944	605,118	46,827	611,942	668,072	56,130	40,002	102,956
Community Treatment-Youth	1,446,216	1,250,755	195,461	1,409,900	1,169,458	(240,442)	36,316	(44,980)
Pine Crest Nursing Home	11,090,277	10,139,110	951,167	10,666,049	9,292,582	(1,373,467)	424,228	(422,300)
	<u>14,133,025</u>	<u>12,713,286</u>	<u>1,419,739</u>	<u>13,332,672</u>	<u>11,721,226</u>	<u>(1,611,446)</u>	<u>800,353</u>	<u>(191,707)</u>
Shared Services								
Adult Behavioral Health Hospital	875,890	629,856	246,034	769,635	698,187	(71,449)	106,255	174,585
Youth Behavioral Health Hospital	297,229	164,940	132,289	351,085	345,925	(5,161)	(53,856)	127,128
Residency Program	36,995	101,133	(64,138)	34,456	118,628	84,172	2,539	20,034
Supportive Employment Program	32,244	18,528	13,716	37,180	29,375	(7,804)	(4,936)	5,912
Crisis Services	297,334	277,145	20,190	340,947	332,674	(8,273)	(43,612)	11,917
Adult Crisis Stabilization Facility	214,041	200,279	13,763	165,949	185,655	19,706	48,092	33,468
Youth Crisis Stabilization Facility	135,165	131,819	3,345	102,798	123,075	20,277	32,367	23,623
Pharmacy	1,018,933	909,650	109,283	1,030,519	915,469	(115,051)	(11,586)	(5,768)
Lakeside Recovery MMT	14,162	136,498	(122,336)	56,578	116,732	60,154	(42,417)	(62,183)
Adult Protective Services	97,550	98,025	(475)	95,599	95,764	165	1,951	(309)
Contracted Services (Out of County Placements)	-	-	-	229,782	74,507	(155,274)	(229,782)	(155,274)
	<u>3,019,544</u>	<u>2,667,873</u>	<u>351,671</u>	<u>3,214,529</u>	<u>3,035,991</u>	<u>(178,538)</u>	<u>(194,986)</u>	<u>173,133</u>
Excess Revenue/(Expense)	17,152,568	15,381,158	1,771,410	16,547,201	14,757,217	(1,789,984)	605,367	(18,574)

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

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	729,845	592,955	136,890	548,536	604,289	55,753	181,309	192,643
Community Treatment-Adult	218,731	245,318	(26,588)	429,390	460,110	30,720	(210,659)	4,132
Community Treatment-Youth	982,346	1,069,298	(86,952)	973,585	872,949	(100,635)	8,761	(187,587)
Sober Living	41,364	45,314	(3,950)	56,392	45,965	(10,427)	(15,028)	(14,377)
Adult Day Services	315,232	291,757	23,475	257,819	208,142	(49,677)	57,413	(26,202)
	<u>2,287,518</u>	<u>2,244,642</u>	<u>42,876</u>	<u>2,265,722</u>	<u>2,191,455</u>	<u>(74,267)</u>	<u>21,796</u>	<u>(31,391)</u>
Shared Services								
Adult Behavioral Health Hospital	504,615	335,850	168,765	527,924	478,915	(49,010)	(23,309)	119,755
Youth Behavioral Health Hospital	204,178	113,435	90,742	240,824	237,284	(3,540)	(36,646)	87,203
Residency Program	25,376	69,371	(43,995)	23,635	81,372	57,737	1,741	13,742
Supportive Employment Program	22,118	12,709	9,408	25,503	20,150	(5,353)	(3,385)	4,055
Crisis Services	128,819	114,970	13,849	233,869	228,194	(5,675)	(105,050)	8,174
Adult Crisis Stabilization Facility	146,820	137,379	9,440	113,831	127,349	13,517	32,988	22,957
Youth Crisis Stabilization Facility	92,715	90,420	2,295	70,513	84,422	13,909	22,202	16,204
Pharmacy	698,927	623,966	74,962	706,875	627,957	(78,918)	(7,948)	(3,956)
Lakeside Recovery MMT	9,714	93,630	(83,916)	38,809	80,071	41,262	(29,095)	(42,654)
Adult Protective Services	70,108	70,434	(326)	65,575	65,689	113	4,533	(212)
Contracted Services (Out of County Placements)	-	-	-	157,616	51,108	(106,509)	(157,616)	(106,509)
	<u>1,903,390</u>	<u>1,662,165</u>	<u>241,225</u>	<u>2,204,976</u>	<u>2,082,509</u>	<u>(122,467)</u>	<u>(301,586)</u>	<u>118,759</u>
Excess Revenue/(Expense)	4,190,909	3,906,807	284,102	4,470,698	4,273,964	(196,734)	(279,789)	87,368

October 2023 Pine Crest

North Central Health Care Income Statement For the Period Ending October 31, 2023

	MTD Actual	MTD Budget	\$ Variance	% Variance	YTD Actual	YTD Budget	\$ Variance	% Variance
Direct Revenues								
Patient Gross Revenues	933,231	947,065	(13,833)	-1.5%	9,271,302	8,523,581	747,721	8.8%
Patient Contractual Adjustments	427,921	(107,811)	535,732	-496.9%	144,415	(970,296)	1,114,711	-114.9%
Net Patient Revenue	1,361,153	839,254	521,899	62.2%	9,415,717	7,553,285	1,862,432	24.7%
County Revenue	-	-	-	0.0%	-	-	-	0.0%
Contracted Service Revenue	-	-	-	0.0%	-	-	-	0.0%
Grant Revenues and Contractuals	-	-	-	0.0%	11,607	-	11,607	0.0%
Appropriations	36,735	36,735	-	0.0%	367,346	330,611	36,735	11.1%
COVID-19 Relief Funding	-	-	-	0.0%	-	-	-	0.0%
Other Revenue	107,975	233,333	(125,358)	-53.7%	1,074,995	2,100,000	(1,025,005)	-48.8%
Total Direct Revenue	1,505,862	1,109,322	396,540	35.7%	10,869,666	9,983,896	885,770	8.9%
Indirect Revenues								
County Revenue	14,750	14,750	-	0.0%	147,500	132,750	14,750	11.1%
Contracted Service Revenue	-	-	-	0.0%	-	-	-	0.0%
Grant Revenues and Contractuals	-	83	(83)	-99.6%	-	750	(750)	-100.0%
Appropriations	-	-	-	0.0%	-	-	-	0.0%
Other Revenue	448	625	(177)	-28.3%	7,742	5,625	2,117	37.6%
Allocated Revenue	7,651	5,488	2,163	39.4%	39,242	49,389	(10,147)	-20.5%
Total Indirect Revenue	25,846	16,821	9,026	53.7%	214,947	151,389	63,558	42.0%
Total Operating Revenue	1,531,708	1,126,143	405,565	36.0%	11,084,613	10,135,285	949,328	9.4%
Direct Expenses								
Personnel Expenses	508,961	537,444	28,483	5.3%	5,023,163	4,837,000	(186,163)	-3.8%
Contracted Services Expenses	122,625	54,933	(67,692)	-123.2%	843,289	494,400	(348,889)	-70.6%
Supplies Expenses	15,161	12,758	(2,402)	-18.8%	145,171	114,825	(30,346)	-26.4%
Drugs Expenses	23,977	14,583	(9,394)	-64.4%	147,130	131,250	(15,880)	-12.1%
Program Expenses	402	1,517	1,114	73.5%	9,397	13,650	4,253	31.2%
Land & Facility Expenses	33,750	-	(33,750)	0.0%	337,500	-	(337,500)	0.0%
Equipment & Vehicle Expenses	3,653	1,158	(2,495)	-215.4%	22,204	10,425	(11,779)	-113.0%
Diversions Expenses	-	-	-	0.0%	-	-	-	0.0%
Other Operating Expenses	21,540	22,113	572	2.6%	223,443	199,013	(24,431)	-12.3%
Total Direct Expenses	730,070	644,507	(85,563)	-13.3%	6,751,297	5,800,563	(950,734)	-16.4%
Indirect Expenses								
Personnel Expenses	185,309	182,464	(2,845)	-1.6%	1,821,060	1,642,176	(178,884)	-10.9%
Contracted Services Expenses	6,885	15,000	8,115	54.1%	84,293	135,000	50,707	37.6%
Supplies Expenses	8,173	6,917	(1,257)	-18.2%	76,502	62,250	(14,252)	-22.9%
Drugs Expenses	-	-	-	0.0%	-	-	-	0.0%
Program Expenses	3,690	867	(2,823)	-325.7%	36,333	7,800	(28,533)	-365.8%
Land & Facility Expenses	35,506	32,917	(2,589)	-7.9%	215,683	296,250	80,567	27.2%
Equipment & Vehicle Expenses	20,848	1,500	(19,348)	-1289.9%	219,810	13,500	(206,310)	-1528.2%
Diversions Expenses	(1,164)	-	1,164	0.0%	-	-	-	0.0%
Other Operating Expenses	49,922	56,650	6,728	11.9%	531,387	509,850	(21,537)	-4.2%
Allocated Expense	106,774	91,688	(15,086)	-16.5%	933,683	825,193	(108,490)	-13.1%
Total Indirect Expenses	415,943	388,002	(27,941)	-7.2%	3,918,752	3,492,019	(426,733)	-12.2%
Total Operating Expenses	1,146,013	1,032,509	(113,504)	-11.0%	10,670,049	9,292,582	(1,377,467)	-14.8%
Metrics								
Direct Expense/Gross Patient Revenue	78.2%	68.1%			72.8%	68.1%		
Write-Offs/Gross Patient Revenue	0.1%	0.5%			0.2%	0.5%		
Indirect Expenses/Direct Expenses	57.0%	60.2%			58.0%	60.2%		
Overtime/Total Wages	5.0%	5.2%			5.9%	5.2%		
Agency Staffing/Total Wages	10.5%	4.6%			9.5%	4.6%		
Non-Operating Income/Expense								
Interest Income	648	8	640	7683.1%	3,561	75	3,486	4649.9%
Donations Income	365	417	(52)	100.0%	2,102	3,750	(1,648)	100.0%
Other Non-Operating	4,000	-	4,000	100.0%	4,000	-	4,000	100.0%
Total Non-Operating	5,013	425	4,588	1079.5%	9,664	3,825	5,839	152.7%
Net Income (Loss)	390,708	94,059	296,649	-315.4%	424,228	846,529	(422,301)	49.9%
Net Income	25.5%	8.4%			3.8%	8.4%		

YEAR TO DATE EXPENDITURE REPORT

FOR 2023 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
00 NON-DEPARTMENTAL	1,331,514	1,331,514	1,256,017.72	1,374.56	.00	75,496.28	94.3%
10 COUNTY BOARD	2,424,559	2,424,559	2,403,418.20	263,080.95	.00	21,140.80	99.1%
20 ADMINISTRATIVE PERSONNEL	234,585	234,585	169,723.04	18,350.84	.00	64,861.96	72.4%
21 CORPORATION COUNSEL	203,595	203,595	165,122.10	11,153.72	.00	38,472.90	81.1%
22 FINANCE DEPARTMENT	535,111	535,111	483,872.64	35,399.85	.00	51,238.36	90.4%
23 COUNTY CLERK	208,795	208,795	230,812.53	13,186.86	.00	-22,017.53	110.5%
24 TREASURERS DEPARTMENT	178,580	178,580	149,554.46	12,957.75	.00	29,025.54	83.7%
25 INFORMATION TECHNOLOGY	874,001	874,001	731,928.16	38,180.67	.00	142,072.84	83.7%
26 MAINTENANCE DEPARTMENT	1,800,683	2,122,471	1,769,172.88	113,384.39	.00	353,298.12	83.4%
27 VETERANS DEPARTMENT	172,946	188,422	147,558.96	12,044.05	.00	40,863.04	78.3%
30 CLERK OF COURTS	563,697	570,291	487,071.01	32,400.05	.00	83,219.99	85.4%
31 CIRCUIT COURT (PROBATE)	354,806	354,806	306,425.00	25,558.02	.00	48,381.00	86.4%
32 FAMILY COURT COMMISSIONER	47,050	47,261	30,098.74	150.00	.00	17,162.26	63.7%
33 DISTRICT ATTORNEYS OFFICE	334,702	334,702	300,680.07	26,609.55	.00	34,021.93	89.8%
41 LAND SERVICES DEPARTMENT	1,221,575	1,290,254	911,843.35	94,238.35	.00	378,410.65	70.7%
43 REGISTER OF DEEDS	257,301	257,301	196,884.33	16,700.23	.00	60,416.67	76.5%
44 UW EXTENSION	45,000	54,932	20,727.63	.00	.00	34,204.37	37.7%
50 SHERIFFS DEPARTMENT	8,217,413	8,566,845	7,271,617.11	700,906.05	.00	1,295,227.89	84.9%
51 CORONERS DEPARTMENT	135,390	91,270	60,608.91	3,087.32	.00	30,661.09	66.4%
52 EMERGENCY MANAGEMENT	67,807	67,807	55,887.15	5,951.87	.00	11,919.85	82.4%
60 CHILD SUPPORT	300,391	300,391	234,794.10	20,086.19	.00	65,596.90	78.2%
TOTAL GENERAL FUND	19,509,501	20,237,493	17,383,818.09	1,444,801.27	.00	2,853,674.91	85.9%
0020 COUNTY ROADS FUND							
00 NON-DEPARTMENTAL	4,233,331	4,262,549	4,127,280.46	26,356.62	.00	135,268.54	96.8%
TOTAL COUNTY ROADS FUND	4,233,331	4,262,549	4,127,280.46	26,356.62	.00	135,268.54	96.8%
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							

YEAR TO DATE EXPENDITURE REPORT

FOR 2023 11

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	2,199,273.38	259,911.35	.00	42,645.62	98.1%
	TOTAL EMERGENCY MEDICAL FUND	2,241,919	2,241,919	2,199,273.38	259,911.35	.00	42,645.62	98.1%
0023 HEALTH DEPARTMENT FUND								
00	NON-DEPARTMENTAL	1,203,177	1,203,177	1,092,414.81	91,098.79	.00	110,762.19	90.8%
	TOTAL HEALTH DEPARTMENT FUND	1,203,177	1,203,177	1,092,414.81	91,098.79	.00	110,762.19	90.8%
0024 SOCIAL SERVICES FUND								
00	NON-DEPARTMENTAL	3,513,236	3,555,100	2,981,787.61	211,056.08	.00	573,312.39	83.9%
	TOTAL SOCIAL SERVICES FUND	3,513,236	3,555,100	2,981,787.61	211,056.08	.00	573,312.39	83.9%
0029 AMERICAN RESCUE PLAN FUND								
00	NON-DEPARTMENTAL	0	0	1,346,831.67	67,200.00	.00	-1,346,831.67	100.0%
	TOTAL AMERICAN RESCUE PLAN FUND	0	0	1,346,831.67	67,200.00	.00	-1,346,831.67	100.0%
0030 DEBT SERVICE FUND								
00	NON-DEPARTMENTAL	1,637,860	1,637,860	1,637,860.00	518,505.00	.00	.00	100.0%
	TOTAL DEBT SERVICE FUND	1,637,860	1,637,860	1,637,860.00	518,505.00	.00	.00	100.0%
0050 DOG LICENSE FUND								
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%
0051 SEC 125 BENEFIT FUND								

YEAR TO DATE EXPENDITURE REPORT

FOR 2023 11

0051	SEC 125 BENEFIT FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	0	0	808.50	.00	.00	-808.50	100.0%
	TOTAL SEC 125 BENEFIT FUND	0	0	808.50	.00	.00	-808.50	100.0%
0060 SOLID WASTE FUND								
00	NON-DEPARTMENTAL	2,086,955	2,086,955	1,211,659.13	90,487.01	.00	875,295.87	58.1%
	TOTAL SOLID WASTE FUND	2,086,955	2,086,955	1,211,659.13	90,487.01	.00	875,295.87	58.1%
0062 FORESTRY								
00	NON-DEPARTMENTAL	1,510,601	1,507,962	1,651,616.25	104,717.14	.00	-143,654.25	109.5%
	TOTAL FORESTRY	1,510,601	1,507,962	1,651,616.25	104,717.14	.00	-143,654.25	109.5%
0070 HIGHWAY FUND								
00	NON-DEPARTMENTAL	9,709,275	9,709,275	7,422,905.04	517,081.53	.00	2,286,369.96	76.5%
	TOTAL HIGHWAY FUND	9,709,275	9,709,275	7,422,905.04	517,081.53	.00	2,286,369.96	76.5%
0071 SELF FUNDED HEALTH INSURANCE								
00	NON-DEPARTMENTAL	0	0	3,706,179.46	3,507.27	.00	-3,706,179.46	100.0%
	TOTAL SELF FUNDED HEALTH INSURANC	0	0	3,706,179.46	3,507.27	.00	-3,706,179.46	100.0%
	GRAND TOTAL	45,710,355	46,506,790	44,763,069.54	3,334,722.06	.00	1,743,720.46	96.3%

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

**LINCOLN COUNTY
FINANCE COMMITTEE CASH REPORT
FOR THE MONTH OF OCTOBER, 2023
DECEMBER 8, 2023**

	OCTOBER					
	2023		2022		Amount Change	% Change
	Pooled Cash	Segregated Accounts	Pooled Cash	Segregated Accounts		
POOLED INVESTMENTS						
STATE POOL	3,186,512.56		3,038,221.38		148,291.18	4.88%
CHECKING	13,426,308.03		12,646,223.37		780,084.66	6.17%
TOTAL	<u>16,612,820.59</u>		<u>15,684,444.75</u>		<u>928,375.84</u>	5.92%
COUNTY FUNDS						
GENERAL FUND						
CIP DESIGNATED	972,495.47		1,495,962.46		(523,466.99)	-34.99%
FUND BALANCE	8,874,712.30		7,967,774.76		906,937.54	11.38%
HUBER ACCOUNT		28,532.25		60,141.26	(31,609.01)	-52.56%
CLERK OF COURT DEPOSITS		546,494.39		519,013.92	27,480.47	5.29%
IMPREST PAYROLL ACCT		483.67		236.73	246.94	104.31%
NONMETALLIC MINING BOND		-		5,337.54	(5,337.54)	-100.00%
COPS GRANT CHECKING		-		2,656.41	(2,656.41)	-100.00%
COUNTY ROADS	316,522.65		445,661.64		(129,138.99)	-28.98%
JAIL ASSESSMENT	151,553.05		132,741.09		18,811.96	14.17%
EMERGENCY MEDICAL	792,508.47		131,747.98		660,760.49	501.53%
HEALTH DEPARTMENT	728,130.21		860,068.90		(131,938.69)	-15.34%
SOCIAL SERVICES	408,883.80		490,168.65		(81,284.85)	-16.58%
REP PAYEE		4,549.93		1,916.95	2,632.98	137.35%
WELFARE TRUST		2,901.49		2,917.96	(16.47)	-0.56%
COMMUNITY DEVELOPMENT						
CDBG LOAN CHECKING	2.00			2.00	(2.00)	-100.00%
DEBT SERVICE	(39,245.26)		(44,230.26)		4,985.00	-11.27%
DOG LICENSE	31,974.46		32,930.38		(955.92)	-2.90%
SECTION 125	300.00		300.00		-	0.00%
SECTION 125 FLEX		22,753.10		19,630.52	3,122.58	15.91%
DELINQUENT SPECIALS FUND	19,248.87		2,271.30		-	#DIV/0!
SOLID WASTE	500,643.71		259,805.68		240,838.03	92.70%
CLOSURE TRUST		2,089,774.92		1,996,909.65	92,865.27	4.65%
LONG-TERM CARE		3,037,364.22		3,019,161.20	18,203.02	0.60%
FORESTRY	3,495,532.39		3,407,444.39		88,088.00	2.59%
HIGHWAY	436,998.94		567,500.25		(130,501.31)	-23.00%
SELF FUNDED HEALTH INS	(77,440.47)		(65,702.47)		(11,738.00)	17.87%
CHECKING ACCT		-		-	-	#DIV/0!
INVESTMENT ACCT		1,328,741.42		1,289,354.00	39,387.42	3.05%
SAVINGS ACCT		1,293,810.13		1,143,491.55	150,318.58	13.15%
	<u>16,612,820.59</u>	<u>8,355,405.52</u>	<u>15,684,444.75</u>	<u>8,060,769.69</u>	<u>1,223,011.67</u>	<u>4.19%</u>
OPIOID		207,348.66		56,110.41	151,238.25	269.54%
ARPA FUND	(73,836.67)	4,430,371.53		5,379,155.30	(1,022,620.44)	-23.08%
	16,538,983.92	12,993,125.71	15,684,444.75	13,496,035.40	351,629.48	1.21%
TOTAL CASH	<u>29,532,109.63</u>		<u>29,180,480.15</u>			



Monthly Sales Tax Distributions

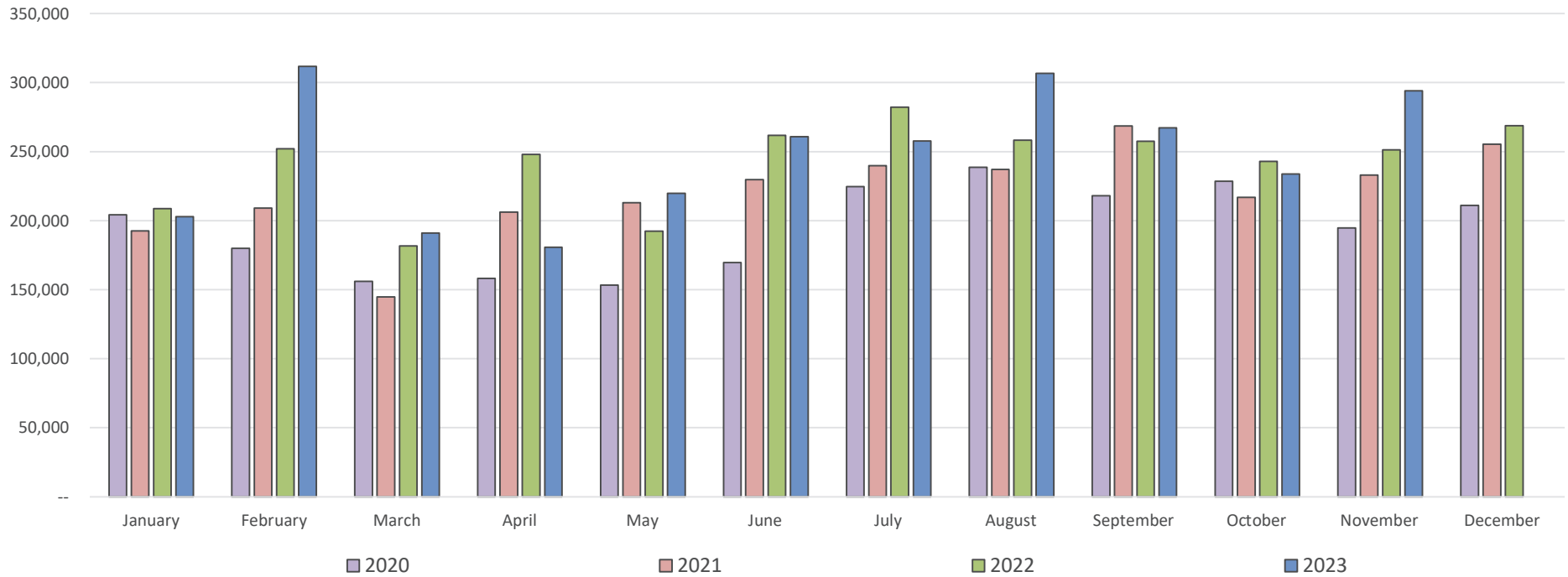
Year	January	February	March	April	May	June	July	August	September	October	November	December	Year
2020	204,369	180,003	155,993	158,085	153,384	169,656	224,518	238,636	217,942	228,412	194,629	210,943	2,336,568
2021	192,627	209,034	144,876	206,192	213,024	229,599	239,853	236,952	268,395	216,829	232,994	255,367	2,645,743
2022	208,666	251,954	181,768	247,942	192,444	261,902	282,101	258,263	257,399	242,910	251,227	268,666	2,905,240
2023	202,886	311,613	191,020	180,731	219,704	260,736	257,613	306,574	267,265	233,725	293,933		

Year-to-Date Sales Tax Distributions

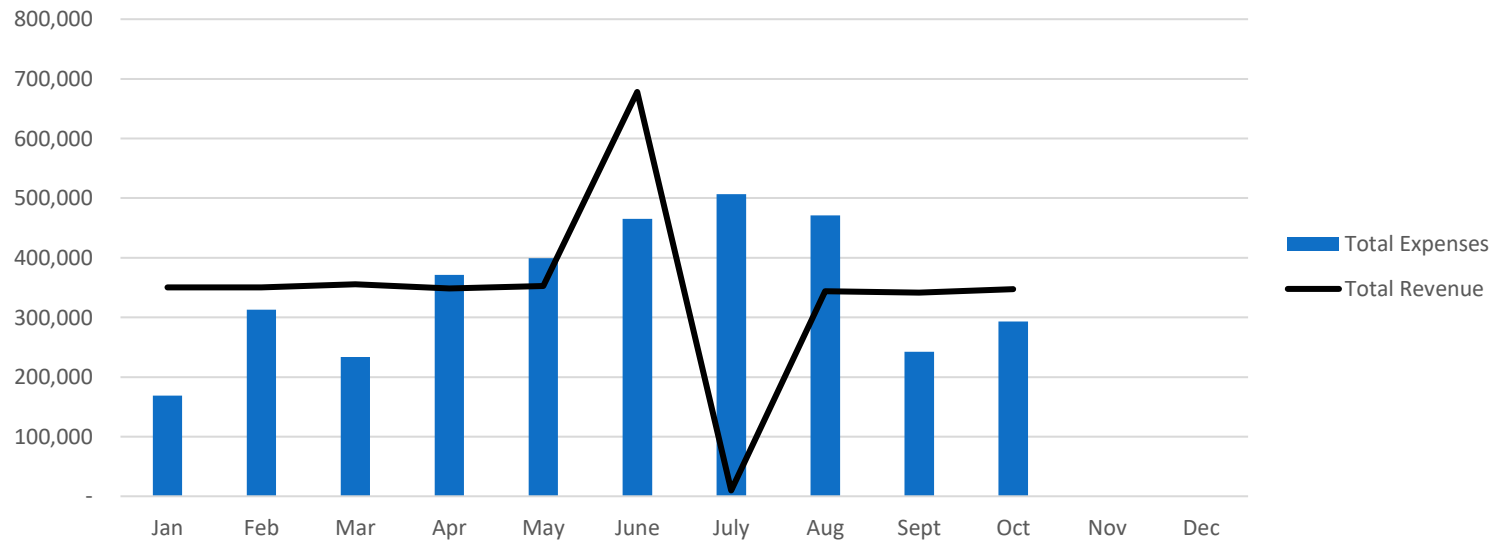
Year	January	February	March	April	May	June	July	August	September	October	November	December
2020	204,369	384,372	540,364	698,449	851,833	1,021,489	1,246,007	1,484,643	1,702,585	1,930,997	2,125,626	2,336,568
2021	192,627	401,661	546,537	752,730	965,753	1,195,352	1,435,205	1,672,157	1,940,552	2,157,381	2,390,375	2,645,743
2022	208,666	460,620	642,388	890,330	1,082,774	1,344,675	1,626,776	1,885,039	2,142,438	2,385,347	2,636,574	2,905,240
2023	202,886	514,499	705,519	886,250	1,105,954	1,366,690	1,624,303	1,930,877	2,198,142	2,431,867	2,725,800	

'23 vs '22 (%)	-2.8%	11.7%	9.8%	-0.5%	2.1%	1.6%	-0.2%	2.4%	2.6%	2.0%	3.4%	
'23 vs '22 (\$)	(5,780)	53,879	63,131	(4,080)	23,180	22,015	(2,473)	45,838	55,705	46,520	89,225	

Monthly Sales Tax Distributions (2020-2023)



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			181,104
Feb	54	120	350,491	312,670	(13,406)		24,416
Mar	53	121	355,527	233,520			122,008
Apr	54	122	348,396	371,130			(22,735)
May	56	123	352,389	399,513			(47,124)
June	57	122	678,017	465,194	(105)		212,718
July	55	120	9,790	506,391			(496,601)
Aug	54	121	344,034	471,107			(127,073)
Sept	55	121	341,221	242,058	102,049		201,212
Oct	55	121	347,233	293,044			54,188
Nov							0
Dec							0
Total			3,477,272	3,463,697			102,113