

LINCOLN COUNTY
FINANCE AND INSURANCE COMMITTEE
Lincoln County Service Center, Room 247/248
Friday March 1, 2024
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.

***Amended Agenda**

- 1) Call Meeting to Order
- 2) Public Comment
- 3) Approval of Minutes – February 2, 2024
- 4) Treasurer
 - a. YTD Budget
 - b. Account Balance Reports
 - c. 2023 YTD Budget report and Approval of 2023 Budget Modification
- 5) County Clerk
 - a. YTD Budget
 - b. Activity Report
 - c. 2023 YTD Budget report and Approval of 2023 Budget Modification and Contingency Request*
 - d. Approval of Resolution 2024-03-xx ~~Authorizing Contingency Fund Request for \$35,962 County Clerk in 2023~~ Authorizing increasing the 2023 budget by \$50,956 to include authorizing Contingency Fund Request for \$35,962 in the County Clerk Department.
- 6) Finance
 - a. YTD Budget Report
 - b. 2023 YTD Budget report and Approval of 2023 Budget Modification
 - c. Finance Director Timesheet Approval for the Following Dates: 01/22/24-02/18/2024
- 7) Discussion and Possible action of Forestry Fund Restriction
- 8) Solid Waste \$200,000 transfer discussion and possible approval
- 9) Discussion and possible approval of Solid Waste funding for clay haul
- 10) Approval of Resolution 2024-03-xx Resolution Declaring Official Intent to Reimburse Expenditures from Proceeds of Borrowing
- 11) NCHC Financials – January
- 12) Humane Society Financial Reports
- 13) YTD Budget Report
- 14) Cash Report-January
- 15) Sales Tax Report
- 16) Health Insurance Fund Report
- 17) 2025 Budget Strategies

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 February 2, 2024
7:30 am

Members Present: Anderson-Malm, Ashbeck, Cummings, DePasse, Simon

Members Excused: None

Others Present: Fenske, Gigl, Marlowe, Cohrs, Friske, Viegut

Virtually Present: Krueger, Lemke, Wickham, Boyd, Kohnhorst, Vander Sanden

- 1) **Call Meeting to Order:** Meeting called to order by DePasse at 7:30 a.m.
- 2) **Public Comment:** None
- 3) **Approval of Minutes – January 5, 2024:** M/S. Cummings/Ashbeck to approve the January 5, 2024 minutes. All voting aye.
- 4) **Treasurer**
 - a. **YTD Budget:** No concerns. Gigl explained the revenues sources in her budget. She will bring information next month in regards to copy charge fees.
 - b. **Account Balance Reports:** LGIP went from 5.39% to 5.38%. The General and ARPA accounts remained at 4.09%.
- 5) **County Clerk**
 - a. **YTD Budget:** Received the election sub-grant revenue for the absentee envelopes which was put back to 2023. No budgetary concerns. There will be a primary election on February 20th.
 - b. **Activity Report:** Report is in the packet.
- 6) **Finance**
 - a. **YTD Budget Report:** Report is the packet. No concerns.
 - b. **Finance Director Timesheet Approval for the Following Dates: 12/25/23-1/21/24.** M/S Ashbeck/Simon to approve Finance Director Timesheets for 12/25/23-1/21/24. All voting aye.
- 7) **Solid Waste funding discussion and possible action:** Fenske presented a financial analysis of the Solid Waste department. There is a need to replace a compactor and to construct the next phase of the landfill. Cohrs discussed the current state of their equipment and current options (purchase, repair, and rent). Funding sources were also discussed. Action made in agenda item 8.
- 8) **Approval of Resolution 2024-02-xx Resolution authorizing the issuance and establishing parameters for the sale of not to exceed \$4,000,000 General Obligation Promissory Notes:** Brad Viegut from Baird presented bonding. Discussion followed. M/S Anderson-Malm/Simon to approve Resolution 2024-02-xx in the amount of \$4,000,000 and for the compactor to be purchased using the General Fund until the bonding proceeds are available and if no bonding is approved that the General Fund will be used to pay for the compactor. All voting aye.
- 9) **NCHC Financials – December:** Reports were in the packet and discussed.
- 10) **YTD Budget Report January 2024 and December 2023:** Fenske went over the current departments/funds that were over their expenditure budgets in 2023 to date. This is not a final report as the year end processing is still in progress. There are no concerns with the 2024 budget at this time.
- 11) **Cash Report – December:** Report was reviewed and discussed.
- 12) **Sales Tax Report:** Report was presented and discussed.
- 13) **Health Insurance Fund Report:** The current loss is \$311,260.
- 14) **Review Correspondence/Communications:** Statement of Work was received from CLA. The preliminary audit occurred in mid-January
- 15) **Review County Voucher Listing:** Reviewed by DePasse.
- 16) **Set Next Meeting Date:** March 1, 2024 at 7:30 a.m.
- 17) **Adjourn.** Meeting adjourned at 8:00 a.m.

Minutes prepared by Samantha Fenske, Finance Director

YEAR TO DATE BUDGET REPORT

FOR 2024 02

JOURNAL DETAIL 2024 2 TO 2024 2

		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	.00	.00	.00	-20.00	.0%*
10240051 511000	TREASUER SALARIES	118,415	118,415	15,736.18	8,999.38	.00	102,678.82	13.3%
2024/02/000011	02/09/2024 PRJ	4,491.20	REF PAYROL			WARRANT=240209	RUN=2 GENERAL	
2024/02/000050	02/23/2024 PRJ	4,508.18	REF PAYROL			WARRANT=240223	RUN=2 GENERAL	
10240051 520000	TREASURER EMPLOYEE	58,501	58,501	11,505.56	5,917.03	.00	46,995.44	19.7%
2024/02/000011	02/09/2024 PRJ	2,959.61	REF PAYROL			WARRANT=240209	RUN=2 GENERAL	
2024/02/000050	02/23/2024 PRJ	2,957.42	REF PAYROL			WARRANT=240223	RUN=2 GENERAL	
10240051 552001	TREASURER TELEPHON	425	425	33.19	.00	.00	391.81	7.8%
10240051 553000	TREASURER ADVERTIS	300	300	.00	.00	.00	300.00	.0%
10240051 554001	PRINTING ALLOCATIO	2,500	2,500	31.06	.00	.00	2,468.94	1.2%
10240051 555000	TREASURER TRAVEL T	2,000	2,000	100.00	.00	.00	1,900.00	5.0%
10240051 560000	TREASURER SUPPLIES	2,000	2,000	12.40	.00	.00	1,987.60	.6%
10240051 561101	TREASURER POSTAGE	3,800	3,800	.00	.00	.00	3,800.00	.0%
10240060 411100	TREASURER TAX LEVY	-187,911	-187,911	-187,911.00	.00	.00	.00	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 02

JOURNAL DETAIL 2024 2 TO 2024 2

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL TREASURERS DEPARTMENT	0	0	-160,492.61	14,916.41	.00	160,492.61	100.0%
TOTAL REVENUES	-187,941	-187,941	-187,911.00	.00	.00	-30.00	100.0%
TOTAL EXPENSES	187,941	187,941	27,418.39	14,916.41	.00	160,522.61	14.6%
GRAND TOTAL	0	0	-160,492.61	14,916.41	.00	160,492.61	100.0%

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

January 31, 2024

Compiled by Robbin Gigl, County Treasurer

YEAR TO DATE BUDGET REPORT

FOR 2023 13

	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	-1.50	.00	.00	-8.50	15.0%*
10240051 461902 TREAS TAX STATUS I	-20	-20	-84.65	.00	.00	64.65	423.3%
10240051 511000 TREASUER SALARIES	112,133	112,133	111,710.52	2,245.60	.00	422.48	99.6%
10240051 520000 TREASURER EMPLOYEE	55,422	55,422	56,176.74	326.73	.00	-754.74	101.4%*
10240051 552001 TREASURER TELEPHON	325	325	417.44	.00	.00	-92.44	128.4%*
10240051 553000 TREASURER ADVERTIS	300	300	138.00	.00	.00	162.00	46.0%
10240051 554001 PRINTING ALLOCATIO	2,500	2,500	586.05	.00	.00	1,913.95	23.4%
10240051 555000 TREASURER TRAVEL T	2,000	2,000	2,190.37	484.10	.00	-190.37	109.5%*
10240051 560000 TREASURER SUPPLIES	2,000	2,000	443.19	.00	.00	1,556.81	22.2%
10240051 561101 TREASURER POSTAGE	3,900	3,900	1,236.16	37.71	.00	2,663.84	31.7%
10240060 411100 TREASURER TAX LEVY	-178,550	-178,550	-178,550.00	.00	.00	.00	100.0%
TOTAL TREASURERS DEPARTMENT	0	0	-5,737.68	3,094.14	.00	5,737.68	100.0%
TOTAL REVENUES	-178,580	-178,580	-178,636.15	.00	.00	56.15	
TOTAL EXPENSES	178,580	178,580	172,898.47	3,094.14	.00	5,681.53	
GRAND TOTAL	0	0	-5,737.68	3,094.14	.00	5,737.68	100.0%

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

Lincoln County

Budget Modification Form

For the Year 2023

Issue Date:

12/31/2023

County Department:

TREASURER

Budget Modification Number:

(Finance will assign)

Account Number	Account Name	Increase	Decrease
10240051.520000	Treasurer Employee Benefits	755	
10240051.555000	Treasurer Travel Training	191	
10240051.561101	Treasurer Postage		946

Description of need:

2023 EOY Budget Modifications

Department Head Signature

Committee Approval:

Finance Committee Approval:

(if total appropriation has been increased)

GRANT ALLOWABLE EXPENDITURES

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

COMPLETED BY:

APPROVED BY:

LINCOLN COUNTY



YEAR TO DATE BUDGET REPORT

FOR 2024 02

JOURNAL DETAIL 2024 2 TO 2024 2

		ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
23 COUNTY CLERK								
0000 DIVISION								
10230049 499990	FUNDS APPLIED (BUD	-16,000	-16,000	.00	.00	.00	-16,000.00	.0%*
10230051 442001	WORK PERMIT	-250	-250	.00	.00	.00	-250.00	.0%*
10230051 442002	CTY CLERK MARRIAGE	-6,500	-6,500	-455.00	-135.00	.00	-6,045.00	7.0%*
2024/02/000029	02/13/2024 CRP	-45.00	REF TR			NON-DEPARTMENTAL		
2024/02/000029	02/13/2024 CRP	-45.00	REF TR			NON-DEPARTMENTAL		
2024/02/000032	02/14/2024 CRP	-45.00	REF TR			NON-DEPARTMENTAL		
10230051 461900	CTY CLERK MISC PUB	-500	-500	.00	.00	.00	-500.00	.0%*
10230051 511000	CTY CLERK SALARIES	117,678	117,678	15,719.20	8,982.40	.00	101,958.80	13.4%
2024/02/000011	02/09/2024 PRJ	4,491.20	REF PAYROL			WARRANT=240209	RUN=2 GENERAL	
2024/02/000050	02/23/2024 PRJ	4,491.20	REF PAYROL			WARRANT=240223	RUN=2 GENERAL	
10230051 520000	CTY CLERK EMPLOYEE	58,401	58,401	8,703.93	4,515.33	.00	49,697.07	14.9%
2024/02/000011	02/09/2024 PRJ	2,259.21	REF PAYROL			WARRANT=240209	RUN=2 GENERAL	
2024/02/000050	02/23/2024 PRJ	2,256.12	REF PAYROL			WARRANT=240223	RUN=2 GENERAL	
10230051 552001	CTY CLERK TELEPHON	850	850	113.07	40.29	.00	736.93	13.3%
2024/02/000057	02/22/2024 API	40.29	VND 005069 VCH359194	VERIZON WIRELESS		CELL PHONES		345508
10230051 554001	PRINTING ALLOCATIO	600	600	13.80	.00	.00	586.20	2.3%
10230051 555000	CTY CLERK TRAVEL T	2,500	2,500	125.00	125.00	.00	2,375.00	5.0%
2024/02/000002	02/01/2024 API	125.00	VND 000769 VCH358574	WCCO		REGISTRATION		345233
10230051 560000	CTY CLERK SUPPLIES	2,500	2,500	211.46	.00	.00	2,288.54	8.5%

LINCOLN COUNTY



YEAR TO DATE BUDGET REPORT

FOR 2024 02

JOURNAL DETAIL 2024 2 TO 2024 2

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10230057 582001 CTY CLERK OUTLAY	16,000	16,000	.00	.00	.00	16,000.00	.0%
10230060 411100 COUNTY CLERK TAX L	-209,468	-209,468	-209,468.00	.00	.00	.00	100.0%
0038 ELECTIONS							
10233851 473100 CTY CLERK ELECTION	-29,000	-29,000	.00	.00	.00	-29,000.00	.0%*
10233851 511000 CTY CLERK ELECTION	600	600	.00	.00	.00	600.00	.0%
10233851 520000 CTY CLERK ELECTION	89	89	.00	.00	.00	89.00	.0%
10233851 554001 PRINTING ALLOCATIO	500	500	.00	.00	.00	500.00	.0%
10233851 560000 CTY CLERK ELECTION	62,000	62,000	18,657.47	.00	.00	43,342.53	30.1%
TOTAL COUNTY CLERK	0	0	-166,379.07	13,528.02	.00	166,379.07	100.0%
TOTAL REVENUES	-261,718	-261,718	-209,923.00	-135.00	.00	-51,795.00	80.2%
TOTAL EXPENSES	261,718	261,718	43,543.93	13,663.02	.00	218,174.07	16.6%
GRAND TOTAL	0	0	-166,379.07	13,528.02	.00	166,379.07	100.0%

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

County Clerk Activity Report - 2024														
Activity	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals	Revenue
Cutting Notices	28	8											36	
Tax Deed Issuance	0	0											0	
Release of Hunting Res.	0	0											0	\$0.00
DT Payment Agreements	0	0											0	
Mail Pieces	7,504	3,367											10,871	
Marriage License	5	5											10	320.00
Work Permits	0	0											0	-
Insurance Claims	0	0											0	
Total Revenue														\$ 320.00

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

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	11	9	125	
Number of Delinquent Parcels	0	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	0	
Release of Hunting Res.	0	0	0	0	0	0	0	0	0	0	0	1	1	\$0.00
DT Payment Agreements	0	0	1	1	0	1	1	0	2	1	2	0	9	
Mail Pieces	4,864	5,056	6,065	4,536	7,545	5,595	5,513	6,457	7,636	4,574	4,588	4,034	66,463	
Marriage License	8	6	5	6	19	12	21	23	17	13	3	10	143	7,080.00
Work Permits	4	6	10	3	8	13	0	0	0	0	0	0	44	220.00
Insurance Claims	2	0	2	1	1	0	0	0	1	1	0	0	8	
Total Revenue														\$ 7,300.00

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

LINCOLN COUNTY

YEAR TO DATE BUDGET REPORT

FOR 2023 13

	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	-7,055.00	.00	.00	55.00	100.8%
10230051 461900 CTY CLERK MISC PUB	-1,000	-1,000	-171.95	.00	.00	-828.05	17.2%*
10230051 511000 CTY CLERK SALARIES	117,355	117,355	136,702.22	2,245.60	.00	-19,347.22	116.5%*
10230051 520000 CTY CLERK EMPLOYEE	45,502	45,502	75,686.03	326.73	.00	-30,184.03	166.3%*
10230051 552001 CTY CLERK TELEPHON	1,150	1,150	904.49	.00	.00	245.51	78.7%
10230051 554001 PRINTING ALLOCATIO	600	600	390.81	.00	.00	209.19	65.1%
10230051 555000 CTY CLERK TRAVEL T	2,500	2,500	1,839.96	.00	.00	660.04	73.6%
10230051 560000 CTY CLERK SUPPLIES	2,500	2,500	1,191.74	14.67	.00	1,308.26	47.7%
10230060 411100 COUNTY CLERK TAX L	-176,545	-176,545	-176,545.00	.00	.00	.00	100.0%
0038 ELECTIONS							
10233851 435100 10202 ELECTIONS GRA	0	0	-2,960.85	-2,960.85	.00	2,960.85	100.0%
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	.00	.00	427.24	28.8%
10233851 520000 CTY CLERK ELECTION	88	88	50.25	.00	.00	37.75	57.1%
10233851 554001 PRINTING ALLOCATIO	500	500	.00	.00	.00	500.00	.0%
10233851 560000 CTY CLERK ELECTION	38,000	38,000	42,812.63	460.69	.00	-4,812.63	112.7%*
TOTAL COUNTY CLERK	0	0	36,894.90	86.84	.00	-36,894.90	100.0%
TOTAL REVENUES	-208,795	-208,795	-222,855.99	-2,960.85	.00	14,060.99	
TOTAL EXPENSES	208,795	208,795	259,750.89	3,047.69	.00	-50,955.89	
GRAND TOTAL	0	0	36,894.90	86.84	.00	-36,894.90	100.0%

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

Lincoln County

Budget Modification Form

For the Year 2023

Issue Date:12/31/2023

County Department:COUNTY CLERK AND NON DEPARTMENT

Budget Modification Number:
(Finance will assign)

Account Number	Account Name	Increase	Decrease
10230051.511000	Cty Clerk Salaries	19,347	
10230051.520000	Cty Clerk Employee Benefits	30,184	
10233851.560000	Cty Clerk Election Supplies	4,813	
10230051.442002	Cty Clerk Marriage License	55	
10230051.552001	Cty Clerk Telephone		246
10230051.554001	Printing Allocation		209
10230051.555000	Cty Clerk Travel Training		660
10230051.560000	Cty Clerk Supplies		1,308
10233851.473100	Cty Clerk Election Revenues	11,978	
10233851.511000	Cty Clerk Election Salaries		427
10233851.520000	Cty Clerk Election EE Benefits		38
10233851.554001	Printing Allocation		500
10233851.435100.10202	Elections Grant Revenue	2,961	
10230060.411000	County Clerk Tax Levy	35,962	
10000060.411000	Tax Levy		35,962
10000051.597000	Contingency		35,962

Description of need:

2023 EOY Budget Modifications

Department Head Signature

Committee Approval:

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

GRANT ALLOWABLE EXPENDITURES

GRANT NAME/PROJECT:COMPLETED BY:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:APPROVED BY:

Motion By:

Second By:

Resolution 2024-03-xx

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				

Title: Authorizing increasing the 2023 budget by \$50,956 to include authorizing Contingency Fund Request for \$35,962 in the County Clerk Department.

WHEREAS, on November 2, 2022 the Lincoln County Board of Supervisors passed Resolution 2022-11-37 approving the 2023 budget and providing an appropriation amount of \$208,795 for the County Clerk Department; and

WHEREAS, in 2023 Lincoln County made a post-employment payment for the outgoing Deputy County Clerk and hired a replacement prior to the retirement to provide sufficient training incurring an additional \$50,956 of expenditures.

WHEREAS, The County Clerk received an additional \$14,994 of revenue.

WHEREAS, A request of \$35,962 is needed from the contingency fund; and

WHEREAS, \$50,956 is in excess of ten percent of the original budget appropriation;

NOW, THEREFORE BE IT RESOLVED , that the Lincoln County Board of Supervisors does approve and authorize the County Clerk budget to be increased by \$50,956 including contingency funds in the amount of \$35,962 to be transferred to the County Clerk Department.

Dated this 19th day of March 2024

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
Lincoln County Clerk

Dated: March 19, 2024

Authored by:
Co-Sponsored by:
Committee: Finance & Insurance Committee
Committee Vote:
Fiscal Impact: \$35,962

Date Passed:

Drafted by: Samantha Fenske
Lincoln County Finance Director

YEAR TO DATE BUDGET REPORT

FOR 2024 02

JOURNAL DETAIL 2024 2 TO 2024 2

			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		321,842	321,842	40,213.03	22,781.62	.00	281,628.97	12.5%
2024/02/000010	02/09/2024 PRJ	689.99	REF	PAYROL			WARRANT=240209	RUN=1	HIGHWAY
2024/02/000011	02/09/2024 PRJ	10,700.73	REF	PAYROL			WARRANT=240209	RUN=2	GENERAL
2024/02/000049	02/23/2024 PRJ	690.16	REF	PAYROL			WARRANT=240223	RUN=1	HIGHWAY
2024/02/000050	02/23/2024 PRJ	10,700.74	REF	PAYROL			WARRANT=240223	RUN=2	GENERAL
10220051 520000	FINANCE EMPLOYEE B		166,637	166,637	25,344.27	13,050.44	.00	141,292.73	15.2%
2024/02/000010	02/09/2024 PRJ	386.25	REF	PAYROL			WARRANT=240209	RUN=1	HIGHWAY
2024/02/000011	02/09/2024 PRJ	6,140.31	REF	PAYROL			WARRANT=240209	RUN=2	GENERAL
2024/02/000049	02/23/2024 PRJ	385.90	REF	PAYROL			WARRANT=240223	RUN=1	HIGHWAY
2024/02/000050	02/23/2024 PRJ	6,137.98	REF	PAYROL			WARRANT=240223	RUN=2	GENERAL
10220051 531010	FINANCE AUDITING S		45,000	45,000	.00	.00	.00	45,000.00	.0%
10220051 552001	FINANCE TELEPHONE		600	600	59.74	.00	.00	540.26	10.0%
10220051 554001	PRINTING ALLOCATIO		2,380	2,380	150.61	.00	.00	2,229.39	6.3%
10220051 555000	FINANCE TRAVEL TRA		1,200	1,200	.00	.00	.00	1,200.00	.0%
10220051 556000	FINANCE DUES		325	325	100.00	.00	.00	225.00	30.8%
10220051 561100	FINANCE OFFICE SUP		2,000	2,000	.00	.00	.00	2,000.00	.0%
10220060 411100	FINANCE TAX LEVY		-539,884	-539,884	-539,884.00	.00	.00	.00	100.0%

YEAR TO DATE BUDGET REPORT

FOR 2024 02

JOURNAL DETAIL 2024 2 TO 2024 2

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL FINANCE DEPARTMENT	0	0	-474,016.35	35,832.06	.00	474,016.35	100.0%
TOTAL REVENUES	-539,984	-539,984	-539,884.00	.00	.00	-100.00	100.0%
TOTAL EXPENSES	539,984	539,984	65,867.65	35,832.06	.00	474,116.35	12.2%
GRAND TOTAL	0	0	-474,016.35	35,832.06	.00	474,016.35	100.0%

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

YEAR TO DATE BUDGET REPORT

FOR 2023 13

	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	300,833.40	5,306.52	.00	30,183.60	90.9%
10220051 520000 FINANCE EMPLOYEE B	172,294	172,294	153,442.37	751.23	.00	18,851.63	89.1%
10220051 531010 FINANCE AUDITING S	26,000	26,000	38,528.45	.00	.00	-12,528.45	148.2%*
10220051 552001 FINANCE TELEPHONE	600	600	671.64	.00	.00	-71.64	111.9%*
10220051 554001 PRINTING ALLOCATIO	1,700	1,700	974.04	.00	.00	725.96	57.3%
10220051 555000 FINANCE TRAVEL TRA	1,200	1,200	1,017.08	.00	.00	182.92	84.8%
10220051 556000 FINANCE DUES	300	300	325.00	.00	.00	-25.00	108.3%*
10220051 561100 FINANCE OFFICE SUP	2,000	2,000	1,221.63	148.48	.00	778.37	61.1%
10220060 411100 FINANCE TAX LEVY	-535,011	-535,011	-535,011.00	.00	.00	.00	100.0%
TOTAL FINANCE DEPARTMENT	0	0	-37,997.39	6,206.23	.00	37,997.39	100.0%
TOTAL REVENUES	-535,111	-535,111	-535,011.00	.00	.00	-100.00	
TOTAL EXPENSES	535,111	535,111	497,013.61	6,206.23	.00	38,097.39	
GRAND TOTAL	0	0	-37,997.39	6,206.23	.00	37,997.39	100.0%

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

Lincoln County
Budget Modification Form
For the Year 2023

Issue Date: 12/31/2023

County Department: Finance

Budget Modification Number:
(Finance will assign)

<u>Account Number</u>	<u>Account Name</u>	<u>Increase</u>	<u>Decrease</u>
10220051.531010	Finance Auditing	<u>12529</u>	
10220051.511000	Finance Wages		<u>12529</u>

Description of need:

END OF YEAR BUDGET MODIFICATION

Department Head Signature _____

Committee Approval:

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

GRANT ALLOWABLE EXPENDITURES

GRANT NAME/PROJECT:

COMPLETED BY:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

GRANT NAME/PROJECT:

APPROVED BY:

Name: Samantha Fenske														Department: FINANCE				Pay Period:											
Employee Number: 686																													
Representative Status: Nonrepresented																													
FLSA Status: Exempt																													
1/22		1/23		1/24		1/25		1/26		1/27		1/28		1/29		1/30		1/31		2/1		2/2		2/3		2/4		From: 1/22/2024 To: 2/4/2024	
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Hours	Pay Category	hours													
9.25	9	9.5	9.5	6		6	9.5	9	9	9	6			91.75	Regular: Finance														
														0	Vacation:														
														0	Holiday:														
														0	Paid Sick Allowance:														
														0	Paid Funeral Leave:														
														0	Worker's Compensation:														
														0															
														0															
														0															
														0															
8	8	8	8	8	0	6	8	8	8	8	8	0	0	80	TOTAL HOURS PAID														
														0															
														0															
9.25	9	9.5	9.5	6	0	6	9.5	9	9	9	6	0	0	91.75	TOTAL HOURS REPORTED														

Damartha Finslo

Mandatory for all employees

APPROVED BY:

Name: Samantha Fenske														Department: FINANCE														Pay Period:			
Employee Number: 686																															
Representative Status: Nonrepresented																															
FLSA Status: Exempt																															
2/5		2/6		2/7		2/8		2/9		2/10		2/11		2/12		2/13		2/14		2/15		2/16		2/17		2/18		From: 2/5/2024		To: 2/18/2024	
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun	Hours	Pay Category	hours	
8	9.25	10	9	8	8	0	9.75	9.25	9.5	6.5	6	8	2.5	103.75	0	9.5	6.5	6	8	2.5	103.75	Regular: Finance									
																					0	Vacation:									
																					0	Holiday:									
																					0	Paid Sick Allowance:									
																					0	Paid Funeral Leave:									
																					0	Worker's Compensation:									
																					0										
																					0										
																					0										
																					0										
8	8	8	8	8	8	0	8	8	8	8	8	8	2.5	80							80	TOTAL HOURS PAID									
																					0										
																					0										
8	9.25	10	9	8	8	0	9.75	9.25	9.5	6.5	6	8	2.5	103.75							103.75	TOTAL HOURS REPORTED									

Employee signature

Mandatory for all employees

GRANT NAME/PROJECT:

APPROVED BY:

Lincoln County Forestry, Land and Parks Committee
Minutes of Monday, February 12, 2024 @ 9:00 A.M.
Lincoln County Service Center, Room 156
801 N. Sales St., Suite 106, Merrill, WI 54452 **715-539-1034**

Members Present: Greg Hartwig, Norbert Ashbeck, Ken Wickham, William Bialecki, Don Wendorf

Absent:

Members Excused:

Visitors: Dean Bowe, Amy Krueger, Christine Vorpapel, Bill Groth, Jeni Burton (virtual)

1. Call meeting to order. The Lincoln County Forestry, Land and Parks Committee met on Monday, February 12, 2024, in Conference Room 156, Lincoln County Service Center. The meeting was called to order by Bialecki at 9:00 a.m.
2. Approve minutes of January 15, 2024. Motion by Wickham, second by Ashbeck to approve minutes of January 15, 2024 meeting as printed. All Ayes. Motion Carried. All ayes. Motion carried.
3. Review year to date budget report. The Committee reviewed year to date budget report and placed on file.
4. Comments from members of the public or invited guests. Christine Vorpapel introduced herself and stated that she is running for County Board in District 9.
5. Open and award Timber Sale Bids. None
6. Approve Engineer quote for Hydraulic and Hydrologic Study for Prairie River Bridge location. Dean said quotes were included in the packet. Dean contacted the firms about the timeframe for completion and they were all similar and weather conditions dependent. Discussion followed. Motion by Hartwig to accept quote from Becher Hoppe for \$7,000 with a second by Wickham. All ayes. Motion carried.
7. Approve 2023 Forestry Department Annual Report. Dean asked if there were any questions regarding the report. He stated that a resolution would be going to County Board for approval next week. Motion by Ashbeck, with a second by Wickham. All ayes. Motion carried.
8. Review Forestry Shop Facilities Evaluation Report by Funktion Design Studio and take any action necessary. Dean stated that the full report was included with the packet but had made a summary table for the short term needs. Dean went through the short term needs, explaining that some were required by code. These items should be done within the next five years. He also explained that this assessment was based on placing excess money from the 2023 timber sale revenue into an account to pay for these repairs or upgrades. Discussion followed. Motion by Hartwig to hold \$165,000 for work on the top two items for the main building, with a second by Wickham. All ayes. Motion carried.
9. Approve assisting Land Services Department in purchasing survey equipment. Dean informed the committee that he had a conversation with the Land Services Department about new surveying equipment. Forestry has an account for purchasing air photos but

now gets them from Land Services and the DNR so has not had to purchase any for many years. The forestry department works with the county surveyor to survey county forest property lines for timber sale establishment. Dean recommended using the funds that are in the Photo fund listed in the budget. Discussion followed. Motion by Wickham to use Photo account 0115, to help with purchase of new survey equipment. Second by Ashbeck. All ayes. Motion carried.

10. Approve advertising for contractor to pour concrete aprons for new toilets at Hay Meadow and New Wood Park. Dean informed the Committee that concrete aprons need to be poured at the new vault toilets and must meet ADA standards. This was part of the ARPA request for these locations. Discussion followed. Motion by Wickham to approve, with a second by Hartwig. Motion carried. All ayes.
11. Approve advertising for contractor to provide gravel, haul and spread on Swamp Road. Dean explained that the ARPA project to crush gravel on Armstrong Creek Road did not use the full amount due to a lack of quality material. Dean requested that an entity be contracted to purchase, haul and spread gravel on Swamp Road to use the rest of the ARPA funding for gravelling. Discussion followed. Motion by Wickham to approve advertising for a contractor, with a second by Wendorf. All ayes. Motion carried.
12. Approve organized event permit to Distance Riders for a ride June 7, 8 & 9, 2024. Dean explained that this event has been done in the past with no issues. Motion to approve by Ashbeck, with a second by Hartwig. All ayes. Motion carried.
13. Approve advertising for contractor to spray garlic mustard. Dean stated that Lumberjack RC&D grant approved our garlic mustard spraying grant request last Thursday. But that may be due to more funds than grant requests. Discussion followed. Motion to approve by Hartwig, with a second by Ashbeck. All ayes. Motion carried.
14. Approve Administrators timesheets. Motion by Ashbeck with a second by Wickham. All ayes. Motion carried.
15. WDNR Report. Bill Groth said they started staffing for fire season a month early this year.
16. Review Administrator's written report. Dean asked if anyone had any questions on the report. Discussion followed. Report placed on file.
17. Close timber sales.

Wilson Forestry	T025-22	Close and return Letter of Credit.
Wiitala Vozka	T018-21	Close and return Letter of Credit.
Northwest	T004-23	Close and refund bond.

Dean recommended closing and refunding bonds. Motion by Wickham, second by Ashbeck to close sales per Dean's recommendation. All ayes. Motion carried
18. Set next meeting date. The next Forestry, Land & Parks Committee Meeting are set as follows:
Monday, March 11, 2024 at 9:00 a.m., LCSC Conference Room 156
Monday, April 8, 2024 at 9:00 a.m., LCSC Conference Room 257
19. Adjourn. Motion to adjourn meeting by Ashbeck, second by Hartwig at 10:05 a.m.

Lincoln County Forestry, Land, and Parks Department Irma, Wisconsin Facilities Evaluation Report

Physical location:
N5569 County Rd K, Irma, WI 54442
1975 Forestry Service Building
1980 Cold Storage Building.

Prepared for:
Dean Bowe, Lincoln County Forestry Administrator
801 North Sales Street #106
Merrill, WI 54452

Prepared by:
Funktion Design Studio, LLC
209 Windtree Drive
Wausau, WI 54401



Melody R. Hamlin, AIA
Project Manager
02/01/2024

FUNKTION
Design Studio



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Certification Page

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3.1 1976 Forestry Service Building

4.0 Electrical Observations and Recommendations

4.1 1976 Forestry Service Building

5.0 1976 Forestry Service Building ADA Non-Compliant Related Issues

6.0 Code Review - 1976 Forestry Service Building

7.0 Opinion of Probable Cost

7.1 1976 Forestry Building

7.2 1980 Cold Storage Building



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report

1.0 Executive Summary

On January 11, 2024, Melody Hamlin and Rick Schroeder of Funktion Design Studio, LLC meet with Dean Bowe, Lincoln County Forestry Administrator and Jeff Weber, Forestry Department Merrill Shop Staff to observe the condition of the 1975 Forestry Service Building and the 1980 Cold Storage Building.

The buildings as inspected are in good condition. No structural defects requiring immediate attention were observed, and as such, the original buildings should be considered structurally viable. The buildings are old, and show their age, but that has not diminished the utility value or function of the buildings.

The interior masonry wall of the 1975 Forestry Service Building that divides the support area (office and toilet room) from the vehicle storage area needs repair. The damage was originally noted in 1976 by the forestry supervisor to the general contractor. It appears that the work was completed in 1976 per the record files on site. There are notable areas within the north wall that requires tuckpointing and added control joints. If nothing is done to repair the masonry at the north walls, it is reasonable to expect 5 years additional useful life before the masonry problems affect the building. If the recommended tuck pointing, and regular maintenance is done, the additional life of the buildings should be assumed to be more in the range of 10-15 years or more.

The electrical, mechanical, and plumbing systems in the facilities are reflective of their age and building usage. With some added equipment maintenance, the facilities would be considered in reasonable condition. Overall, the County should expect some mechanical equipment failures in the upcoming years. The support area mechanical systems that require immediate attention include the removal of the existing wood stove heat in the office support area and the addition of supplemental heat and ventilation in the toilet room. A new forced air furnace for heating, cooling and ventilation added to the administration and toilet room per state and local building codes.

1.1 Evaluation Process

The first step in our process for evaluation was to gather the available existing building plans and site information for the studied facilities. The drawings were used for base information during our general arm's length observation of both facilities conditions. No destructive tests were performed; therefore, all information gathered was visually and/or verbally gathered from the onsite staff.

1.2 Facility Designations

Site address: N5569 County Rd K, Irma, WI 54442

1975 Forestry Service Building and the 1980 Cold Storage Building.



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report





Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report

2.0 Architectural Observations and Recommendations

On January 11, 2024, observations were conducted at the Lincoln County Forestry Facilities, located at N5569 County Rd K, Irma, WI 54442, relative to the existing architectural and structural conditions of the buildings, identify code compliance, ADA accessibility compliance, and general observation of the mechanical systems.

2.1 Facility Evaluation 1976 Forestry Service Building

The building was constructed in 1976 and remains in its initial designed use. The pre-engineered metal building structure is 100'x60' (6,000 s.f.) Butler manufactured and engineered structure, erected by Urban Steel Buildings, Inc, Wausau. The building functions as a vehicle/equipment storage, light repair garage with auxiliary space for storage, office/break area and toilet room. The area is defined as 5,150 s.f. of vehicle/equipment storage and repair, 600 s.f. office, break and storage, 120 s.f. toilet room and storage.



South and West Elevation



North and West Elevation



East (Front) Elevation

Existing Envelope Systems

Roof: Pre-engineered metal building rigid frames at 25'-0" o.c. with roof purlins 5'-0" o.c., 3" foil faced pinched insulation, 1 1/2" - 26 ga. metal exterior roof panel.

External Walls: Pre-engineered metal building primary column frames, 8" horizontal wall girts with a 1" offset, 3" foil faced pinched insulation, 1 1/2" - 26 ga. metal exterior wall panel. Interior wall is lined with wood panel in several areas up to the first girt line



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report

Openings: New vinyl slide by windows with ½" insulated glass in the office area along the east and south elevations. Original hollow metal frame and insulated hollow metal door panels at the exterior man/service doors, insulated overhead sections doors. 3'x 5' insulated opaque skylights in the roof.

Internal Partitions: Concrete block wall at the perimeter of the support area.

Slab / Foundation: Reinforced uninsulated shallow concrete slab on grade foundation with 6" floor slab poured integral with the foundation. Thickened floor slab at interior masonry walls. Slab was poured with cold joint and no additional control joints.

Existing Interior Systems

Storage mezzanine: Accessed by wood framed stairs (per OSHA requirements). Wood floor joists span east to west, east and west masonry toilet room wall are bearing, three remaining wood beams partially exposed in the office area clear spanning 20'-0" north to south completes the floor structure. The finished floor is wood plank perpendicular to the floor joist. A 42" wood guard rail is attached to the floor system along the open north and west walls. Mezzanine is posted as 125 PSF loading. The area is being used for lightweight storage, photo F1-H1.

Ceilings: Office area interior ceiling and walls clad with newer metal wall panels. Toilet room walls are covered with 5/8" gypsum board on the underside of the storage mezzanine floor joists.

Flooring: Exposed concrete slab throughout. The main shop slab is sloped to a central trench drain.

Doors: Hollow metal door frames with solid core wood doors.

Toilet Rooms: Metal toilet partitions, wall hung sink, floor urinal and floor mounted water closet. The drinking fountain and eyewash station are located outside the toilet room.

Existing Conditions

The building is in good to fair condition and structurally sound. The pre-engineered metal building assembly is original. There is one frame that appears to have been hit and bent, there are three braces damaged as a result. photos A-C. The exterior envelope wall to roof seal is compromised and daylighting was observed in multiple locations. The existing metal rigid frames are in good condition with painted coating peeling, photos O1,P1. The interior vapor barrier / insulation system on the interior side of the wall and roof is torn, cut open or simply nonexistent in some locations. Photos D-H. The skylights have been resealed numerous times as a means of repairing leaks in the roof system, photo I,M1. The original metal wall panels have voids at areas of removed penetrations, some rusting around exterior door openings and base angle connections, wall panel below the office exterior wall are rusted through and spray foamed in place. All trim exhibits surface rusting, photos N-Q. The interior masonry wall at the support area and interior toilet room wall are subject to expansion and contraction, there are two sections along the garage shop side of the wall and the interior toilet room wall where the wall mortar has fallen out or separated from the adjacent masonry units, creating a stepped crack at the mid-section and over the toilet room door and interior toilet room wall. There are no control joints in the 30' wall dimension or at the door openings that also maybe contributing it the issue, photos R-V. All the exterior doors are original with surface rust, photos I-M. Concrete floor slab has some spalling at the perimeter of the trench drain. The interior floor slab cracking is normal due to the lack of control joints, photos W-X. The support area is lacking in a code compliant heating and ventilation system, currently the office is heated with a wood burning unit, windows are opened for ventilation, toilet room has a nonfunctioning wall heater and no exhaust air fan or ventilation, photos Y,Z,A1. The garage area should be evaluated for adequate vehicle exhaust system and welding exhaust, the current system of adding a hose to the exhaust is not code compliant, photo R1. The toilet room hardware lockset must be removed and replaced with a privacy lock to accommodate the unisex function of the room. The toilet room lacks ADA accessible clearances and height requirements for the current code requirements, photos B1 E1.



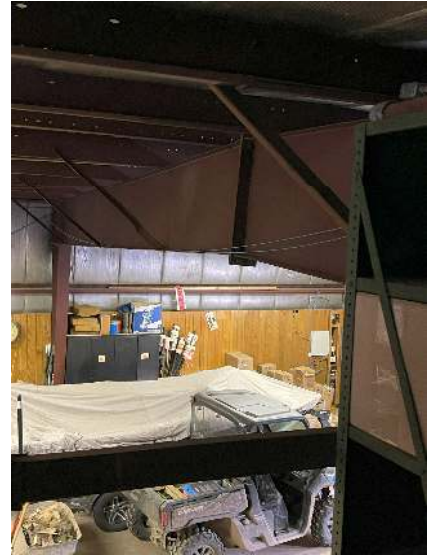
Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report



A



B



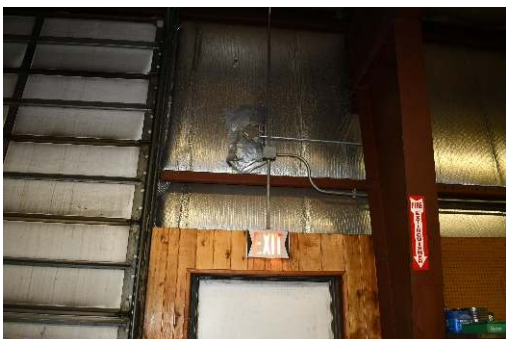
C



D



E



F



G



H



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report



I



J



K



L



M



N



O



P



Q



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report



R



S



T



U



V



W



X



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report



Y



Z



A1



B1



C1



D1



E1



F1



G1



H1



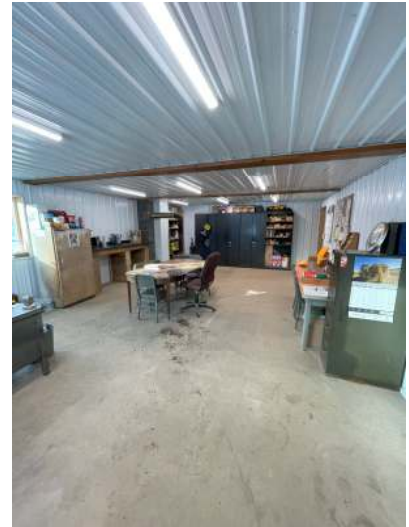
Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report



I1



J1



K1



L1



M1



N1



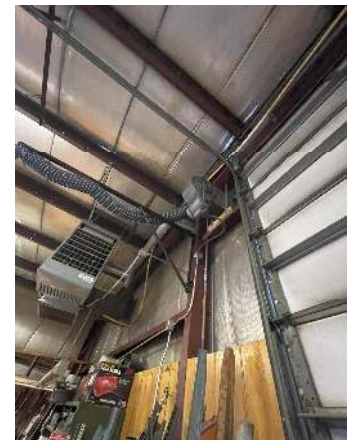
O1



P1



Q1



R1



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report

Proposed Envelope Improvements

Roof: Replace the original metal roof panels with no skylights, add simple saver insulation system infilled between the purlins, new wall to roof seal and trims as a long-term facility investment improvement. Additional option that allows the roof deck to remain in place, Option 1: Add fluted insulation above the existing roof panel and new metal roof panels.

External Walls: Remove existing wall panels, add simple saver insulation wall system at the girt cavity, install new metal exterior wall panels as a long-term facility investment improvement. Option 1: Repair voids, cut out rust and repaint. Clean and paint interior rigid frames.

Openings: Clean door frames and panels and repaint, replace all weather stripping and sweeps. Reseal all exterior joints at perimeter of windows and doors. Replace all material transition sealant joints, replace all non-compliant hardware with level handle lock sets. Long term facility investment improvement to replace all service doors and overhead sectional doors with energy improved units.

Slab / Foundation: Cut out the damaged concrete slab area along the trench drain, pour in new slab edge and reset trench drain grating.

Proposed Interior Improvements

Interior Partition Walls: Tuckpoint interior masonry walls and add vertical control joints.

Rigid Frames: Clean and paint.

Interior Openings: Clean door frames and panels and repaint. Replace hardware with ADA compliant hardware.



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report

2.2 Facility Evaluation 1980 Cold Storage Building

The building was constructed in 1980 and remains in its initial designed use. The pre-engineered wood post and beam framed building structure is 100'x60' (6,000 s.f.) with pre-engineered wood trusses building package by Jack Walter and Sons Corporation. The building functions as a vehicle/equipment cold storage building.



East (Front) Elevation

Existing Envelope Systems

Roof: Pre-engineered wood trusses @ 6'-0" o.c. with 2x4 wood roof purlins, 2x4 continuous lateral bracing, 28 ga. batten rib metal exterior roof panels

External Walls: Pre-engineered 2x6 wood post @ 6'-0" o.c., 5'-0" min below grade set in concrete mix around the post, 2x6 fire treated wood girts at the exterior side of post 3'-0" o.c., 2x4 wood double knee brace wall to truss tie to wall connection, 28 ga. batten rib metal exterior wall panels

Openings: Original hollow metal frame and hollow metal door panels at the exterior man/service doors, two 16'X14' double sliding end doors and one 12'x12' single sliding door.

Existing Interior Systems

Interior: Exposed structure and exposed compacted dirt floor.

Existing Conditions

The building is in fair condition and structurally sound. The pre-engineered wood post and beam framed building assembly is original. The exterior wall panels are rusted through at the side wall fire treated wood girts in several locations, photos AA-GG. The roof panels appear to be in good condition with no apparent rusting, photo BB. The gutter was removed from the end walls and existing supports are extending through the wall panel and 3'-0" of downspout extension are left attached to the building at the base unconnected, photos HH-II.



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Interior Structure – West Elevation



Interior Structure – East Elevation

Proposed Envelope Improvements

Roof: Remove all gutter supports and downspout from the side walls. Continue to inspect roof for future rusting or seam repairs.

External Walls: Remove existing wall panels, add foam breaker material to all wall girts and replace metal exterior wall panels with 24 ga metal wall panels

Openings: Clean door frames and panels and repaint



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report



AA



BB



CC



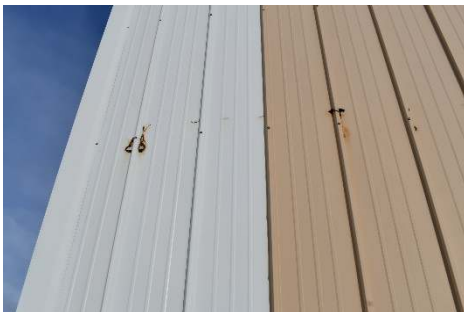
DD



EE



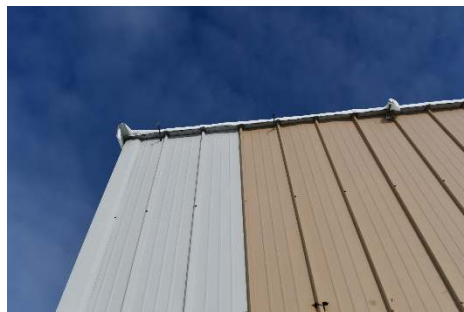
FF



GG



HH



II



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report

3.0 Mechanical Observations and Recommendations

The mechanical review was limited in nature. Please see the following for analysis and information that is not included in this review:

- Heating/cooling load calculations and verification of system capacities (heating, cooling and ventilation) to meet code requirements and building loads.
- Current exhaust / ventilation airflows were not measured or verified to meet code requirements and building loads.
- Detailed/specific evaluation of heating, cooling and ventilation equipment condition. This should be completed by a qualified HVAC technician/contractor.
- Investigation on the condition of below ground, in-wall or above ceiling piping or ductwork, including the interior condition of piping or ductwork. This should be performed by a qualified plumbing technician.
- This review does not guarantee the condition or remaining useful life of any equipment.

3.1 1976 Forestry Service Building

Existing Systems Description

General Building Usage and Description

The building divided into two parts:

Vehicle/equipment storage and light repair

The building is used for servicing, and storing vehicles, equipment, and materials.

Support Area

Office area, storage and toilet room functions.

Building Heating

Vehicle/equipment storage and light repair

The area is heated by propane gas fired unit heaters (3 total).

The office space is heated by a wood burning stove.

The toilet room was designed with an in wall electric heater, appears to not be operational.

Building Cooling

There is no cooling in the facility.

Building Ventilation System

Vehicle/equipment storage and light repair

Exhaust

This space does not appear to have any general exhaust fans that exhaust general building air. There is a small exhaust fan that captures fumes from the vehicles located by means of a hose connected to the exhaust.

Supply / Make-Up Air

There is a no make-up air

Ceiling Fans

There is three fans located near the center of the shop to move air, photos Z, A1.

Support Area Ventilation

There is a no mechanical ventilation or toilet room exhaust. Windows or opened for fresh air in office.



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report

Temperature Controls

Shop area unit heaters are controlled by stand-alone programmable thermostat. Fans are controlled by a switch.

Plumbing

Domestic Hot Water Heating

The building includes a propane gas tank style hot water heaters in the interior toilet room that serves the toilet room.

The shop area has one continuous trench drain, toilet room has a floor drain directly plumbed to a septic system replaced recently to the south side of the building.

Evaluation and Recommendations - Mechanical

Building Heating

The unit heaters were not tested for operation to verify condition but appear to be in fair working order. Replacement/repair of units can be expected over the upcoming years.

We recommend replacing all units within 10 years and having a qualified HVAC contractor/ technician assess the internal condition of heating appliances in this space within the next year.

Replace the support area wood burning unit with a new furnace, cooling condenser and ventilation air in the support areas

Building Ventilation System

The building is over 850 SF and used for storage of 5 or more fueled vehicles, and therefore is required to be mechanically ventilated (Per Comm 64 of the Wisconsin Enrolled Commercial Building Code, Table 64.0403). A suitable exhaust and ventilation (make-up air) system will need to be installed.

By code, the ventilation system needs to operate a minimum of 5 hours per day or when automatically energized by the gas detection system sensing system. The gas detection system should include both carbon monoxide and nitrogen dioxide sensors.

Additionally, depending on desired space temperature and future building use, a direct fired propane gas make-up air unit could be installed to preheat the incoming ventilation air.

Plumbing

Domestic Hot Water Heating

The existing domestic hot water heater appear to be in good operating condition, installed in 2010.

Fixtures

The existing fixtures appear to be in operating condition. The fixtures are not compliant with the current ADA requirements



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report

4.0 Electrical Observations and Recommendations

The electrical review was limited in nature. Please see the following for analysis and information that is not included in this review:

- Verification of existing electrical system capacities to handle current or future loads.
- Detailed / specific evaluation of existing electrical equipment condition. This should be completed by a qualified electrical contractor.
- Investigation on the condition of existing below ground, in-wall or above ceiling electrical conduit or wiring.

4.1 1976 Forestry Service Building

Existing Systems Description

General Building Usage and Description

The building divided into two parts:

Vehicle/equipment storage and light repair

The building is used for servicing, and storing vehicles, equipment, and materials.

Support Area

Office area, storage and toilet room functions

Lighting

The existing interior lighting in the facility consists of fluorescent industrials, high bays lights in the vehicle area, and surface mounted fluorescent lighting in the toilet area. New LED surface lighting added to the office space and mezzanine. All interior lighting is controlled locally by manual switches, photos F1, K1-N1.

The existing exterior lighting on the facility consists of wall mounted site lighting with dusk to dawn sensor. All the lighting is in fair condition.

Evaluation and Recommendation

Lighting

Any/all existing light fixtures should be replaced with LED alternatives. Occupancy sensor(s) would be recommended for lighting control, wherever possible, to ensure that the lighting is not on when the building or individual rooms are vacant.

Any exit signs in the facility that are not functioning should be addressed promptly.



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5.0 1976 Forestry Service ADA Non-Compliant Related Issues

- No designation of an accessible route to the facility
- Lack of designated handicapped parking
- All exterior doors threshold height is above the adjacent grade, no approaches to the service doors
- Non-compliant door hardware locksets
- Toilet rooms are non-compliant
 - Fixture heights, types, clearances and maneuvering clear floor space

Evaluation and Recommendation

ADA Compliancy

- Pour new stoop apron, slab on grade at the main building office and garage entrance doors.
- Place all locksets with lever handled lockset hardware
- Designate 13'X20' handicapped parking space with access aisle, add signage
- Add 18" vertical grab bar in toilet stall



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report



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6.0 Code Review of the 1976 Forestry Service Building

The following code research and list of Chapters are based on the 2015 IBC (International Building Code) with Wisconsin Amendments.

Building Code Thresholds:

The following is in regards to the thresholds for having to bring existing buildings up to code.

- Repairs to existing buildings will not require making changes to any other part of the buildings.
- Removals and replacements or covering of existing materials, elements, equipment, or fixtures may require that up to 20 % of the construction costs go toward making the building more accessible. Any new items used must meet current code. Ex: Replacing doors and locksets.
- Minor alterations (less than 50% of building) to the existing buildings may require that up to 20% of the construction costs go toward making the building more accessible, not including stairways. Means of egress items within the work area are to be brought up to code. Fire protection systems may be required within the area of work. Otherwise, the building outside of the work area does not need to be changed to adhere to current codes. Any items used in the alteration must meet current code.

*Be aware that the thresholds stated above are generalizations and may be subject to requirements not mentioned. There are many items affected by the changing of an existing building. Any questions on specific situations should be directed to the Architect for a thorough code review and report to determine the exact code requirements.

Chapter 4 – Special Detailed Requirements Based on Use and Occupancy

- 406.6 Enclosed parking garages.
 - 406.4.2 Ventilation – Shall be mechanically controlled in accordance with the International Mechanical Code
- 406.8 Repair Garages.
 - 406.8.1 Mixed uses shall be allowed in the same building as a repair garage subject to the provisions of Section 508.1
 - 406.8.2 Ventilation – Shall be mechanically controlled in accordance with the International Mechanical Code

Chapter 29 – Plumbing Systems

- 2902.2 Separate Facilities, Exception 2
 - Separate facilities shall not be required in structures or tenant spaces with a total occupant load, including employees and public, of 15 or fewer
- 2902.3.5 Door locking
 - Where a toilet room is provided for the multiple occupants, the egress door for the room shall not be lockable from the inside of the room.



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report

7.0 Facility Opinion of Probable Cost

An opinion of probable cost has been developed for each facility from our observations and evaluations by discipline, Architectural, HVAC, Plumbing and Electrical. In providing this Opinion of Probable Cost (OPC), the client understands that Funktion Design Studio, LLC (FDS) does not have control over the price of labor, equipment, materials, or the Contractors means or methods of pricing. The OPC provided is made on the basis of FDS's professional qualifications and related experience. FDS makes no warranty, expressed or implied, to the accuracy of opinions as compared to bid or actual costs.



Lincoln County Forestry, Land, and Parks Department: Forestry Facilities Evaluation Report

[illegible]

Lincoln County Forestry Department Existing Facility Evaluation - Cost Matrix - Mechanical/ Electrical								
Location / Building	Issue	Code Compliance or Recommendation	Option	Qty	Cost/Ea	Total Cost	Phasing	Comments
Forestry Building	Toilet Room Exhaust	Code Compliance	Provide new exhaust fans in accessible location	1	\$ 1,500	\$ 1,500	5 year	
Forestry Building	Vehicle Exhaust System	Code Compliance	Provide updated system	1	\$ 30,000	\$ 30,000		
Forestry Building	Make-up air system	Code Compliance	Provide new make-up air system	1	\$ 40,000	\$ 40,000		
Forestry Building	Office heating, cooling, ventilation	Code Compliance	Provide new HVAC system for H/C/V/ ductwork	1	\$ 6,000	\$ 6,000		
Forestry Building	Unit Heater Setback Controls	Recommendation	Provide 7 day programmable thermostats	3	\$ 800	\$ 2,400	10 years	
Forestry Building	Replace Unit Heaters	Recommendation	Provide updated system	3	\$ 5,000	\$ 15,000	10 years	
Forestry Building	Gas Detection and Monitoring System	Code Compliance	Provide gas detection/monitoring system	1	\$ 15,000	\$ 15,000	5 year	
Forestry Building	Domestic Hot Water Heating	Recommendation	Provide domestic hot water heater	1	\$ 5,000	\$ 5,000	10 years	
Forestry Building	Replace lighting w/ LED	Recommendation	Replace with T8 or LED fixtures	20	\$ 750	\$ 3,600	5-10 years	
Forestry Building	Exit signs replace w/LED	Code Compliance	Replace exit signs	3	\$ 600	\$ 1,800	5-10 years	
Forestry Building	Lighting Control	Code Compliance	Add local occupancy sensors	4	\$ 800	\$ 3,200	5-10 years	
Forestry Building	Upgrade ceiling fans	Code Compliance	Recircuit fans to multiple branch circuits	2	\$ 1,600	\$ 3,200	5-10 years	
Forestry Building	Outdated electrical panels	Recommendation	Replace with new panels/gear	2	\$ 7,500	\$ 15,000	5-10 years	

Lincoln County
Solid Waste Committee Meeting Minutes
Thursday, February 22, 2023 5PM
Meeting Location: Room 247/248 Government Services Center
801 N. Sales St., Merrill, WI 54452

Members Present: Brian Hafeman, Julie Allen (virtual), Elizabeth McCrank,
Dana Miller
Members Excused: Don Wendorf
Visitor: Don Friske (Board Chair) Renee Krueger (Administrative Coordinator),
Samantha Fenske (Finance Director) (virtual), Gary Thomas, Heather Thomas
Landfill Manager: Keith Cohrs

- 1) **Call meeting to order:** – 5:00 PM – Chair Hafeman
- 2) **Approval of minutes from January 18, 2023 meeting:** M/S: McCrank/Miller: to approve Minutes; Discussion/clarification, clothing allowance Resolution passed County Board - Motion Carried; all ayes.
- 3) **Approval of Manager's time sheet:** December 11 thru February 4, 2023; M/S: McCrank/Miller: to approve timesheets; - Motion Carried; all ayes.
- 4) **Waste tonnage and leachate reports:** – Discussion: Cohrs explained, tonnage down partially because of discount removal, Leachate was hauled today to PCA. PCA has been a very good disposal vendor/partner for Lincoln County.
- 5) **Financial report – January 2024:** Cohrs explained, Financials are not ready/available at this time. There is a meeting date next week to get them ready. Cohrs will forward the data when they are complete. – No Action Taken.
- 6) **Discussion and possible action on \$200,000. Transfer out** – discussion regarding cancelation of transfer and procedure to remove; M/S: McCrank/Hafeman" Request Finance Committee to review and remove the \$200,000 transfer, for the foreseeable future, from the budgeting process; - Motion Carried; all ayes.
- 7) **Clay Haul – Discussion/Possible action** – Discussion regarding combination of clay haul and liner construction. Determination of qualified bidders. Chair Hafeman invited Gary Thomas to speak. Thomas addressed the Committee he spoke of potential benefits of his clay to Lincoln County. McCrank pointed out; whatever the Committee decides needs to be fair to all bidders; Thomas talked of additional cost savings; M/S: McCrank/Miller: to move forward with RFP's, details to be determined and forward to Finance Committee for funding consideration; Discussion; Allen commented that motion may not be proper; Miler asked about clay purchase; Chair called vote; - Motion Carried; Hafeman, Miller, McCrank – Ayes; Allen – No
- 8) **Landfill Construction and Equipment Financing** – Discussion/Possible action
- 9) **Manager's report – written report:** Cohrs talked about compactor issues, 963 went down after last meeting, dozer was rented. Hafeman ordered report to be placed on file.
- 10) **Set next meeting date:** Call of the Chair
- 11) **Adjourn:** M/S: Miller/McCrank: adjourned: 5:48 PM

Minutes prepared by Keith Cohrs – Solid Waste Manager

Motion By:

Second By:

Resolution 2024-03-xx

**RESOLUTION DECLARING OFFICIAL INTENT TO REIMBURSE EXPENDITURES
FROM PROCEEDS OF BORROWING**

WHEREAS, Lincoln County, Wisconsin (the "Issuer") plans to undertake the acquisition of a compactor (the "Project");

WHEREAS, the Issuer expects to finance the Project on a long-term basis by issuing tax-exempt bonds or other tax-exempt obligations (collectively, the "Bonds");

WHEREAS, because the Bonds will not be issued prior to commencement of the Project, the Issuer must provide interim financing to cover costs of the Project incurred prior to receipt of the proceeds of the Bonds; and

WHEREAS, the County Board of Supervisors (the "Governing Body") of the Issuer deems it to be necessary, desirable, and in the best interests of the Issuer to advance moneys from its funds on hand on an interim basis to pay the costs of the Project until the Bonds are issued.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer that:

Section 1. Expenditure of Funds. The Issuer shall make expenditures as needed from its funds on hand to pay the cost of the Project until proceeds of the Bonds become available.

Section 2. Declaration of Official Intent. The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Bonds, the principal amount of which is not expected to exceed \$700,000.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. The Resolution shall be made available for public inspection at the office of the Issuer's Clerk within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the Bonds are issued.

Dist.	Supervisor	Y	N	Abs
1	Bialecki			
2	Anderson-Malm			
3	McCrack			
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				

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
Lincoln County Clerk

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

Adopted and recorded _____, 2024

Approved _____, 2024

Don Friske
Chairperson

ATTEST:

(SEAL)

Christopher J. Marlowe
County Clerk

Dated: March 19, 2024

Authored by:

Co-Sponsored by:

Committee: Finance & Insurance

Committee Vote:

Fiscal Impact: \$700,000

Date Passed:

Drafted by: Samantha Fenske, Finance Director

North Central Health Care
Programs by Service Line - Year to Date
For the Period Ending January 31, 2024

	Revenue			Expense			Net Income/ (Loss)	Variance
	Actual	Budget	Variance	Actual	Budget	Variance		From Budget
BEHAVIORAL HEALTH SERVICES								
Adult Behavioral Health Hospital	680,404	698,682	(18,278)	529,648	601,659	72,012	150,756	53,734
Adult Crisis Stabilization Facility	227,405	227,792	(388)	156,485	185,440	28,955	70,920	28,567
Lakeside Recovery MMT	167,873	142,715	25,158	84,531	133,418	48,887	83,343	74,045
Youth Behavioral Health Hospital	395,815	252,205	143,610	271,027	332,124	61,097	124,788	204,707
Youth Crisis Stabilization Facility	152,454	120,130	32,325	83,427	100,529	17,102	69,027	49,427
Contracted Services (Out of County Placements)	-	-	-	67,188	-	(67,188)	(67,188)	(67,188)
Crisis Services	255,162	282,193	(27,031)	217,032	267,143	50,111	38,129	23,079
Psychiatry Residency	15,883	73,107	(57,224)	3,865	87,891	84,026	12,018	26,803
	1,894,996	1,796,824	98,172	1,413,203	1,708,204	295,002	481,793	393,173
COMMUNITY SERVICES								
Outpatient Services (Marathon)	459,978	506,883	(46,905)	442,548	553,068	110,519	17,430	63,614
Outpatient Services (Lincoln)	95,928	105,073	(9,145)	70,336	87,837	17,501	25,593	8,356
Outpatient Services (Langlade)	73,387	84,916	(11,529)	59,271	63,597	4,326	14,116	(7,204)
Community Treatment Adult (Marathon)	525,067	536,381	(11,314)	516,218	594,606	78,388	8,849	67,074
Community Treatment Adult (Lincoln)	66,748	79,305	(12,558)	59,000	88,893	29,893	7,747	17,335
Community Treatment Adult (Langlade)	24,886	35,652	(10,766)	38,049	64,124	26,074	(13,164)	15,308
Community Treatment Youth (Marathon)	437,616	578,846	(141,230)	540,081	562,165	22,083	(102,465)	(119,146)
Community Treatment Youth (Lincoln)	120,885	171,582	(50,697)	130,040	167,122	37,082	(9,155)	(13,615)
Community Treatment Youth (Langlade)	74,701	125,150	(50,449)	109,092	125,372	16,281	(34,390)	(34,168)
Hope House (Sober Living Marathon)	5,146	8,270	(3,124)	7,697	8,264	567	(2,551)	(2,557)
Sober Living (Langlade)	4,448	3,841	606	5,412	6,072	660	(965)	1,266
Jail Meals (Marathon)	74,265	-	74,265	37,481	-	(37,481)	36,784	36,784
	1,963,055	2,235,900	(272,845)	2,015,226	2,321,119	305,893	(52,171)	33,049
COMMUNITY LIVING								
Adult Day Services (Marathon)	-	65,294	(65,294)	687	67,979	67,293	(687)	1,999
Day Services (Langlade)	31,573	31,157	417	28,742	26,963	(1,779)	2,831	(1,363)
Supportive Employment Program	24,289	26,164	(1,875)	26,634	27,810	1,176	(2,345)	(699)
Andrea St Group Home	-	45,728	(45,728)	-	45,728	45,728	-	-
Chadwick Group Home	-	57,622	(57,622)	-	57,622	57,622	-	-
Bissell Street Group Home	-	-	-	-	-	-	-	-
Heather Street Group Home	-	-	-	-	-	-	-	-
Marshall Street Residential	-	-	-	-	-	-	-	-
Jelinek Apartments	-	72,796	(72,796)	-	72,796	72,796	-	-
River View Apartments	-	62,005	(62,005)	-	62,005	62,005	-	-
Riverview Terrace	-	-	-	-	-	-	-	-
	55,863	360,767	(304,904)	56,063	360,903	304,840	(200)	(63)
NURSING HOMES								
Mount View Care Center	1,942,438	2,116,905	(174,468)	1,749,898	2,032,563	282,665	192,540	108,197
Pine Crest Nursing Home	1,203,687	-	1,203,687	1,092,614	-	(1,092,614)	111,072	111,072
	3,146,124	2,116,905	1,029,219	2,842,512	2,032,563	(809,949)	303,612	219,270
Pharmacy	577,120	676,612	(99,492)	519,715	722,244	202,529	57,405	103,037
OTHER PROGRAMS								
Aquatic Services	105,958	116,081	(10,123)	92,077	136,108	44,031	13,881	33,909
Birth To Three	-	-	-	-	-	-	-	-
Adult Protective Services	66,844	80,727	(13,884)	70,472	91,590	21,118	(3,629)	7,234
Demand Transportation	31,077	38,589	(7,512)	42,436	49,672	7,237	(11,358)	(275)
	203,878	235,397	(31,518)	204,984	277,371	72,386	(1,106)	40,868
Total NCHC Service Programs	7,841,037	7,422,405	418,632	7,078,093	7,422,405	344,312	762,944	762,944
SELF-FUNDED INSURANCE TRUST FUNDS								
Health Insurance Trust Fund	659,152	-	659,152	689,863	-	(689,863)	(30,711)	(30,711)
Dental Insurance Trust Fund	37,365	-	37,365	31,586	-	(31,586)	5,779	5,779
Total NCHC Self-Funded Insurance Trusts	696,517	-	696,517	721,450	-	(721,450)	(24,932)	(24,932)

North Central Health Care
Fund Balance Review
For the Period Ending January 31, 2024

	Marathon	Langlade	Lincoln	Total
YTD Appropriation (Tax Levy) Revenue	485,753	19,708	88,238	593,699
Total Revenue at Period End	5,512,910	455,829	1,872,298	7,841,037
County Percent of Total Net Position	70.3%	5.8%	23.9%	
Total Operating Expenses, Year-to-Date *	4,936,067	453,386	1,662,250	7,051,703
* Excluding Depreciation Expenses to be allocated at the end of the year				
Share of Operating Cash	9,710,429	802,896	3,297,862	13,811,188
Days Cash on Hand	60	54	60	60
Minimum Target - 20%	11,846,561	1,088,127	3,989,400	16,924,088
Over/(Under) Target	(2,136,132)	(285,230)	(691,538)	(3,112,900)
Share of Investments	-	-	-	-
Days Invested Cash	0	0	0	0
Days Invested Cash on Hand Target - 90 Days	14,605,349	1,341,526	4,918,438	20,865,314
Current Percentage of Operating Cash	196.7%	177.1%	198.4%	195.9%
Over/(Under) Target	(2,136,132)	(285,230)	(691,538)	(3,112,900)
Share of Investments	-	-	-	-
Amount Needed to Fulfill Fund Balance Policy	(2,136,132)	(285,230)	(691,538)	(3,112,900)

North Central Health Care
Review of Services in Marathon County
For the Period Ending January 31, 2024

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	459,978	506,883	(46,905)	442,548	553,068	110,519	17,430	63,614
Community Treatment-Adult	525,067	536,381	(11,314)	516,218	594,606	78,388	8,849	67,074
Community Treatment-Youth	437,616	578,846	(141,230)	540,081	562,165	22,083	(102,465)	(119,146)
Residential	-	238,151	(238,151)	-	238,151	238,151	-	(0)
Hope House Sober Living	5,146	8,270	(3,124)	7,697	8,264	567	(2,551)	(2,557)
Riverview Terrace	-	-	-	-	-	-	-	-
Demand Transportation	31,077	38,589	(7,512)	42,436	49,672	7,237	(11,358)	(275)
Jail Meals	74,265	-	74,265	37,481	-	(37,481)	36,784	36,784
Adult Day Services	-	65,294	(65,294)	687	67,979	67,293	(687)	1,999
Aquatic Services	105,958	116,081	(10,123)	92,077	136,108	44,031	13,881	33,909
Birth To Three	-	-	-	-	-	-	-	-
Mount View Care Center	1,942,438	2,116,905	(174,468)	1,749,898	2,032,563	282,665	192,540	108,197
	3,581,545	4,205,400	(623,855)	3,429,122	4,242,576	813,455	152,423	189,600
Shared Services								
Adult Behavioral Health Hospital	512,567	526,135	(13,568)	393,173	446,629	53,456	119,395	39,888
Youth Behavioral Health Hospital	293,998	187,392	106,606	201,191	246,545	45,354	92,806	151,960
Residency Program	11,790	54,269	(42,479)	2,869	65,244	62,375	8,921	19,896
Supportive Employment Program	18,031	19,423	(1,392)	19,771	20,644	873	(1,740)	(519)
Crisis Services	210,456	230,523	(20,066)	161,109	198,308	37,199	49,347	17,133
Adult Crisis Stabilization Facility	168,809	169,097	(288)	116,163	137,657	21,494	52,646	21,206
Youth Crisis Stabilization Facility	113,171	89,176	23,996	61,930	74,626	12,695	51,241	36,691
Pharmacy	428,413	502,269	(73,856)	385,800	536,143	150,343	42,613	76,487
Lakeside Recovery MMT	124,617	105,942	18,675	62,750	99,040	36,290	61,868	54,966
Adult Protective Services	49,512	59,818	(10,306)	52,314	67,990	15,676	(2,801)	5,370
Contracted Services (Out of County Placements)	-	-	-	49,876	-	(49,876)	(49,876)	(49,876)
	1,931,365	1,944,043	(12,678)	1,506,945	1,892,826	385,880	424,420	373,202
Excess Revenue/(Expense)	5,512,910	6,149,443	(636,533)	4,936,067	6,135,402	1,199,335	576,843	562,802

North Central Health Care
Review of Services in Lincoln County
For the Period Ending January 31, 2024

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	95,928	105,073	(9,145)	70,336	87,837	17,501	25,593	8,356
Community Treatment-Adult	66,748	79,305	(12,558)	59,000	88,893	29,893	7,747	17,335
Community Treatment-Youth	120,885	171,582	(50,697)	130,040	167,122	37,082	(9,155)	(13,615)
Pine Crest Nursing Home	1,203,687	-	1,203,687	1,092,614	-	(1,092,614)	111,072	111,072
	1,487,248	355,960	1,131,287	1,351,991	343,852	(1,008,139)	135,257	123,149
Shared Services								
Adult Behavioral Health Hospital	105,428	108,221	(2,793)	80,949	91,955	11,006	24,479	8,212
Youth Behavioral Health Hospital	60,374	38,425	21,949	41,423	50,760	9,338	18,951	31,286
Residency Program	2,427	11,173	(8,746)	591	13,433	12,842	1,837	4,096
Supportive Employment Program	3,712	3,999	(287)	4,071	4,250	180	(358)	(107)
Crisis Services	31,107	35,238	(4,131)	33,170	40,829	7,659	(2,064)	3,527
Adult Crisis Stabilization Facility	34,755	34,815	(59)	23,916	28,342	4,425	10,839	4,366
Youth Crisis Stabilization Facility	23,300	18,360	4,940	12,751	15,364	2,614	10,550	7,554
Pharmacy	88,204	103,410	(15,206)	79,431	110,384	30,954	8,773	15,748
Lakeside Recovery MMT	25,657	21,812	3,845	12,919	20,391	7,472	12,738	11,317
Adult Protective Services	10,085	12,207	(2,122)	10,771	13,998	3,228	(686)	1,106
Contracted Services (Out of County Placements)	-	-	-	10,269	-	(10,269)	(10,269)	(10,269)
	385,050	387,660	(2,610)	310,260	389,707	79,448	74,791	76,837
Excess Revenue/(Expense)	1,872,298	743,621	1,128,677	1,662,250	733,559	(928,691)	210,048	199,986

North Central Health Care
Review of Services in Langlade County
For the Period Ending January 31, 2024

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	73,387	84,916	(11,529)	59,271	63,597	4,326	14,116	(7,204)
Community Treatment-Adult	24,886	35,652	(10,766)	38,049	64,124	26,074	(13,164)	15,308
Community Treatment-Youth	74,701	125,150	(50,449)	109,092	125,372	16,281	(34,390)	(34,168)
Sober Living	4,448	3,841	606	5,412	6,072	660	(965)	1,266
Adult Day Services	31,573	31,157	417	28,742	26,963	(1,779)	2,831	(1,363)
	208,995	280,716	(71,722)	240,566	286,128	45,561	(31,572)	(26,160)
Shared Services								
Adult Behavioral Health Hospital	62,409	64,325	(1,916)	55,526	63,076	7,549	6,883	5,633
Youth Behavioral Health Hospital	41,444	26,388	15,055	28,413	34,819	6,405	13,030	21,461
Residency Program	1,665	7,664	(5,999)	405	9,214	8,809	1,260	2,810
Supportive Employment Program	2,546	2,743	(197)	2,792	2,915	123	(246)	(73)
Crisis Services	13,598	16,432	(2,834)	22,753	28,006	5,253	(9,154)	2,420
Adult Crisis Stabilization Facility	23,840	23,881	(41)	16,405	19,441	3,035	7,435	2,995
Youth Crisis Stabilization Facility	15,983	12,594	3,389	8,746	10,539	1,793	7,237	5,182
Pharmacy	60,503	70,933	(10,430)	54,485	75,717	21,232	6,018	10,802
Lakeside Recovery MMT	17,599	14,962	2,637	8,862	13,987	5,125	8,737	7,763
Adult Protective Services	7,247	8,702	(1,455)	7,388	9,602	2,214	(141)	758
Contracted Services (Out of County Placements)	-	-	-	7,044	-	(7,044)	(7,044)	(7,044)
	246,834	248,625	(1,790)	212,820	267,316	54,496	34,015	52,706
Excess Revenue/(Expense)	455,829	529,341	(73,512)	453,386	553,444	100,058	2,443	26,546

Animal Statistics

2023

INCOMING	Jan.	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Strays													
Cats	5	13	18	16	18	25	34	31	41	27	20	21	269
Dogs	9	9	13	14	12	10	21	25	16	16	17	9	171
Other	1	1	1	0	3	0	0	0	3	0	0	0	9
Surrendors													
Cats	18	8	16	14	25	40	30	31	8	17	33	14	254
Dogs	5	13	5	3	7	3	23	4	0	5	2	4	74
Other	2	15	2	1	6	6	5	2	0	3	0	0	42
Transfer													
Cats	17	8	0	0	1	7	0	1	0	0	0	1	35
Dogs	13	0	14	18	0	11	0	0	0	2	0	1	59
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Born at Shelter / Foster													
Kittens	0	0	0	0	0	0	0	0	0	0	0	0	0
Puppies	0	0	0	0	0	0	0	0	0	0	0	0	0
Returns													
Cats	3	4	3	4	6	9	3	6	5	1	2	5	51
Dogs	2	0	1	1	1	1	4	2	1	3	2	1	19
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Incoming	75	71	73	71	79	112	120	102	74	74	76	56	983

OUTGOING	Jan.	Feb.	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Redeems													
Cats	1	0	5	5	10	13	12	5	2	3	34	4	94
Dogs	10	9	12	12	8	9	19	9	11	9	13	6	127
Other	1	0	0	0	1	0	0	0	0	0	0	0	2
Adoptions													
Cats	48	29	28	35	26	35	32	47	52	46	42	67	487
Dogs	23	14	25	21	10	18	10	14	22	16	8	12	193
Other	2	1	1	5	1	2	2	2	3	5	0	1	25
Euthanasia													
Cats	2	0	1	2	1	3	4	2	2	0	3	2	22
Dogs	1	0	0	0	0	0	1	1	0	1	0	0	4
Other	0	0	0	0	0	0	1	0	0	0	0	0	1
Rescue													
Cats	4	1	0	1	0	1	0	0	1	0	1	0	9
Dogs	1	0	0	1	0	1	0	2	0	2	0	0	7
Other	0	11	2	0	0	8	0	0	0	0	0	0	21
Natural Death													
Cats	0	0	0	0	0	2	1	1	0	2	1	0	7
Dogs	0	0	0	1	0	0	0	0	0	0	1	0	2
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Outgoing	93	65	74	83	57	92	82	83	93	84	103	92	1001

Currently at Shelter													
Cats	20	36	22	27	37	38	70	60	70	65	55	25	
Dogs	5	18	7	6	8	8	30	17	12	9	8	8	
Other	5	4	0	0	5	8	2	2	3	0	0	0	
Currently in Foster Care													
Cats	7	1	12	9	22	32	22	44	36	33	15	9	
Dogs	1	5	6	1	3	2	1	3	3	1	1	2	
Other	0	0	0	0	0	0	1	0	1	1	1	0	
Quarantine Animals													
Public Cats	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Dogs	0	0	0	0	0	0	1	0	0	0	0	0	1
LCHS Cats	0	0	0	0	0	0	0	0	0	0	0	1	1
LCHS Dogs	0	0	0	0	0	0	0	0	0	0	0	0	0

Shelter Report

December 2023

Animals:

Adoptions greatly increased in December. Our number of incoming dogs in 2023 increased by almost 70 animals compared to 2022. Adoptions did increase but unfortunately, the increase was not significant enough to still enable LCHS to take in many dogs from out of state.

Staff:

Our current population of animals is manageable and staff hours have decreased due to having fewer animals currently.

Events:

Poker Run – 6/8/2024

Banquet – 10/12/2024

Trina, Beth, Gigi, and Liz met regarding the membership program. Trina is organizing the individual membership system, including new forms and incentives. Beth is creating a business membership option. These new options will hopefully increase membership enrollment but also save in payroll because it will be volunteer run. They have also started working on a newsletter format to encourage interest in LCHS and our activities.

Financials:

All categories of income (animal related, fundraising, donation, municipal, and other) have increased compared to 2022.

Two expense categories (office related and payroll) have increased compared to 2022. Payroll increase can be attributed to the great increase in the number of animals and the number of animals remaining at the shelter long-term.

Lincoln County Humane Society

Balance Sheet

As of December 31, 2023

	Dec 31, 23	Dec 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Expense Checking Account	60,768.25	76,542.46	-15,774.21
PayPal / Square Checking (R...	3,534.29	4,207.63	-673.34
CoVantage Credit Union			
CoVantage Money Market	266,018.04	307,119.08	-41,101.04
CoVantage Savings	387.16	374.10	13.06
Total CoVantage Credit Union	266,405.20	307,493.18	-41,087.98
PayPal	832.50	397.15	435.35
Total Checking/Savings	331,540.24	388,640.42	-57,100.18
Accounts Receivable			
Accounts Receivable	-1,250.00	0.00	-1,250.00
Total Accounts Receivable	-1,250.00	0.00	-1,250.00
Other Current Assets			
ERC Receivable	22,748.46	0.00	22,748.46
CoVantage CD	50,142.42	0.00	50,142.42
Charles Schwab Inv. Account	10,000.00	10,000.00	0.00
Prepaid expenses	-21.10	0.00	-21.10
Undeposited Funds	1,250.00	0.00	1,250.00
Total Other Current Assets	84,119.78	10,000.00	74,119.78
Total Current Assets	414,410.02	398,640.42	15,769.60
Fixed Assets			
Accumulated Depreciation	-136,363.10	-136,363.10	0.00
Equipment	27,201.12	27,201.12	0.00
Value of Facilities	934,934.13	934,934.13	0.00
Total Fixed Assets	825,772.15	825,772.15	0.00
TOTAL ASSETS	1,240,182.17	1,224,412.57	15,769.60
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Trade Payable	0.00	100.00	-100.00
Total Accounts Payable	0.00	100.00	-100.00
Other Current Liabilities			
Live Trap Deposits	21.00	21.00	0.00
Spay/Neuter Deposits	5,031.00	5,535.00	-504.00
Payroll Liabilities			
Payroll Tax Liabilities	6,663.26	5,012.09	1,651.17
Wage Garnishment Liabili...	0.00	18.27	-18.27
Simple IRA	1,355.52	1,030.80	324.72
Total Payroll Liabilities	8,018.78	6,061.16	1,957.62
Sales Tax Payable	729.81	0.00	729.81
Accrued payroll	6,657.50	6,657.50	0.00
Total Other Current Liabilities	20,458.09	18,274.66	2,183.43
Total Current Liabilities	20,458.09	18,374.66	2,083.43
Total Liabilities	20,458.09	18,374.66	2,083.43

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Cash Basis

Lincoln County Humane Society

Balance Sheet

As of December 31, 2023

	Dec 31, 23	Dec 31, 22	\$ Change
Equity			
Fund Balance	1,206,037.91	1,194,153.80	11,884.11
Net Income	13,686.17	11,884.11	1,802.06
Total Equity	1,219,724.08	1,206,037.91	13,686.17
TOTAL LIABILITIES & EQUITY	1,240,182.17	1,224,412.57	15,769.60

Lincoln County Humane Society

Profit & Loss

December 2023

	Dec 23	Budget	Jan - Dec 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
LCHS INCOME					
Animal Related Income					
Sponsorship	1,994.00	625.00	5,986.65	7,500.00	7,500.00
Adoption Fees	3,125.00	3,666.00	50,812.87	44,000.00	44,000.00
Reclamation Fees	50.00	42.00	1,085.00	500.00	500.00
Dog License-Public	-175.00	0.00	13,620.68	14,000.00	14,000.00
Dog License-County	0.00	0.00	32,026.02	33,000.00	33,000.00
Red Dingo Tags	9.00	0.00	126.05	0.00	0.00
Microchip	20.00	0.00	701.50	0.00	0.00
Other Animal Related Income	150.00	208.00	990.05	2,500.00	2,500.00
Animal Related Income - Other	0.00		50.00		
Total Animal Related Income	5,173.00	4,541.00	105,398.82	101,500.00	101,500.00
Fundraising Income					
Aluminum Cans	161.00	666.00	5,066.95	8,000.00	8,000.00
Donation Banks	317.99	459.00	5,292.42	5,500.00	5,500.00
Sales/General Event Income	313.00	6,410.53	41,040.73	55,600.00	55,600.00
Tickets	0.00	0.00	10,000.00	0.00	0.00
Event Sponsorships	0.00	0.00	9,475.00	0.00	0.00
Raffle	589.00	0.00	2,205.00	7,500.00	7,500.00
Passive Fundraisers	0.00	1,250.00	8,182.30	15,000.00	15,000.00
Other Fundraising Income	45.38	0.00	805.65	0.00	0.00
Fundraising Income - Other	130.00		130.00		
Total Fundraising Income	1,556.37	8,785.53	82,198.05	91,600.00	91,600.00
Donation Income					
General Donation	21,706.03	6,916.00	96,586.65	83,000.00	83,000.00
Sponsorship Income	0.00	0.00	45.00	0.00	0.00
Memorial Income	4,719.05	2,958.00	26,378.25	35,500.00	35,500.00
In-Kind Donations	0.00		25.00		
Other Donation Income	0.00		310.00		
Total Donation Income	26,425.08	9,874.00	123,344.90	118,500.00	118,500.00
Municipal Funding					
County Installments	0.00	0.00	41,000.00	41,000.00	41,000.00
City of Tomahawk	0.00	0.00	1,500.00	1,500.00	1,500.00
City of Merrill	0.00	0.00	15,000.00	15,000.00	15,000.00
Village of Maine	0.00	0.00	4,000.00	1,750.00	1,750.00
Total Municipal Funding	0.00	0.00	61,500.00	59,250.00	59,250.00
Other					
CARES Act Emp. Retention Cr...	0.00		22,748.46		
Bank Interest	0.07	216.00	9,054.89	2,600.00	2,600.00
Other Income					
Square 4% Surcharge	108.35	84.00	1,238.95	1,000.00	1,000.00
Other Income - Other	0.00	0.00	14.32	0.00	0.00
Total Other Income	108.35	84.00	1,253.27	1,000.00	1,000.00
Total Other	108.42	300.00	33,056.62	3,600.00	3,600.00
LCHS INCOME - Other	0.00	0.00	0.00	0.00	0.00
Total LCHS INCOME	33,262.87	23,500.53	405,498.39	374,450.00	374,450.00
Total Income	33,262.87	23,500.53	405,498.39	374,450.00	374,450.00

Lincoln County Humane Society

Profit & Loss

December 2023

	Dec 23	Budget	Jan - Dec 23	YTD Budget	Annual Budget
Cost of Goods Sold					
Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00
Total COGS	0.00	0.00	0.00	0.00	0.00
Gross Profit	33,262.87	23,500.53	405,498.39	374,450.00	374,450.00
Expense					
Reconciliation Discrepancies	0.00		-9.60		
EXPENSES					
Animal Related Expenses					
Cat litter	204.20	166.00	1,403.76	2,000.00	2,000.00
Food	243.33	209.00	3,132.68	2,500.00	2,500.00
Medical - Surgeries/ Exams/Euth	1,590.40	4,459.00	53,417.41	53,500.00	53,500.00
Medical Supplies	1,452.82	1,916.00	16,344.89	23,000.00	23,000.00
Dog License to County	87.50	1,000.00	12,890.50	12,000.00	12,000.00
Sales Tax	0.00	0.00	1,612.13	3,000.00	3,000.00
Microchip	0.00		3,450.00		
Other Animal Related Expenses	0.00	0.00	104.97	0.00	0.00
Total Animal Related Expenses	3,578.25	7,750.00	92,356.34	96,000.00	96,000.00
Total EXPENSES	3,578.25	7,750.00	92,356.34	96,000.00	96,000.00
Fundraising Expenses					
Food	0.00	0.00	3,722.68	0.00	0.00
Supplies	0.00	0.00	-1,180.23	0.00	0.00
Printing	0.00	0.00	-30.37	0.00	0.00
Pavers/Tiles	159.60	59.00	630.38	700.00	700.00
Event Fees	0.00	0.00	200.00	5,800.00	5,800.00
Prizes	172.49	0.00	2,787.51	0.00	0.00
Starting Cash	0.00	0.00	2,800.69	0.00	0.00
PayPal Expense	41.68	0.00	888.85	0.00	0.00
Other Fundraising Expenses	0.00	0.00	1,018.10	0.00	0.00
Total Fundraising Expenses	373.77	59.00	10,837.61	6,500.00	6,500.00
Office Related Expenses					
Computer Purchase	0.00		828.17		
Bank & Square Merchant Fees	88.88	66.00	1,029.47	800.00	800.00
Licenses and Permits	51.00	54.00	521.25	650.00	650.00
Domain/QuickBooks/Software	15.05	250.00	5,471.14	3,000.00	3,000.00
Professional Fees	0.00	291.00	6,525.05	3,500.00	3,500.00
Office Supplies / Equipment	946.15	334.00	6,544.27	4,000.00	4,000.00
Postage	0.00	25.00	759.00	300.00	300.00
Staff Meetings	0.00	66.00	1,481.81	800.00	800.00
Uniforms	0.00	0.00	0.00	0.00	0.00
Other Office Related Expenses	0.00	0.00	272.73	0.00	0.00
Total Office Related Expenses	1,101.08	1,086.00	23,432.89	13,050.00	13,050.00
Payroll Expenses					
Hourly Employees	17,822.08	10,834.00	131,018.34	130,000.00	130,000.00
Manager Salary	6,500.63	3,991.00	50,386.35	47,900.00	47,900.00
Employee Bonus	0.00	0.00	2,630.27	2,400.00	2,400.00
Federal Payroll Tax Expense	1,860.68	1,166.00	14,078.74	14,000.00	14,000.00
Unemployment Expense	104.71	125.00	2,909.27	1,500.00	1,500.00
Employee Health Insurance	0.00	609.00	5,784.88	7,300.00	7,300.00
IRA Employer Contribution	562.39	0.00	5,099.00	0.00	0.00
Employee Benefits (EAP)	0.00	0.00	1,240.00	0.00	0.00
Total Payroll Expenses	26,850.49	16,725.00	213,146.85	203,100.00	203,100.00

Lincoln County Humane Society

01/04/24

Profit & Loss

Cash Basis

December 2023

	Dec 23	Budget	Jan - Dec 23	YTD Budget	Annual Budget
Shelter Expenses					
Conference Expense	0.00		165.55		
Security Services	0.00	250.00	1,253.28	3,000.00	3,000.00
Staff Education	0.00	87.00	883.00	1,000.00	1,000.00
Equipment	0.00	9.00	0.00	100.00	100.00
Repairs/Maintenance	0.00	459.00	9,871.49	5,500.00	5,500.00
Supplies	640.96	625.00	5,985.58	7,500.00	7,500.00
Electric/Gas	669.00	600.00	7,839.86	7,200.00	7,200.00
Insurance (Gen'l Lia, Vehicle)	-338.00	725.00	11,152.00	8,700.00	8,700.00
Telephone	196.33	462.00	5,161.72	5,500.00	5,500.00
Vehicle	146.16	462.00	3,087.19	5,500.00	5,500.00
Water	0.00	212.00	2,048.82	2,500.00	2,500.00
Waste Removal	150.00	766.00	4,429.34	9,200.00	9,200.00
Other Shelter Expenses	0.00		4.41		
Total Shelter Expenses	1,464.45	4,657.00	51,882.24	55,700.00	55,700.00
Total Expense	33,368.04	30,277.00	391,646.33	374,350.00	374,350.00
Net Ordinary Income	-105.17	-6,776.47	13,852.06	100.00	100.00
Other Income/Expense					
Other Income					
PPP loan forgiveness	0.00	0.00	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00	0.00	0.00
Other Expense					
Penalty	0.00		165.89		
Total Other Expense	0.00		165.89		
Net Other Income	0.00	0.00	-165.89	0.00	0.00
Net Income	-105.17	-6,776.47	13,686.17	100.00	100.00

YEAR TO DATE EXPENDITURE REPORT

FOR 2024 02

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
00 NON-DEPARTMENTAL	843,560	843,560	563,650.21	1,784.89	.00	279,909.79	66.8%
10 COUNTY BOARD	2,452,835	2,452,835	403,117.06	303,027.11	.00	2,049,717.94	16.4%
20 ADMINISTRATIVE PERSONNEL	234,871	234,871	29,930.96	16,391.99	.00	204,940.04	12.7%
21 CORPORATION COUNSEL	209,269	209,269	21,064.93	11,649.38	.00	188,204.07	10.1%
22 FINANCE DEPARTMENT	539,984	539,984	65,867.65	35,832.06	.00	474,116.35	12.2%
23 COUNTY CLERK	261,718	261,718	43,543.93	13,663.02	.00	218,174.07	16.6%
24 TREASURERS DEPARTMENT	187,941	187,941	27,418.39	14,916.41	.00	160,522.61	14.6%
25 INFORMATION TECHNOLOGY	926,833	926,833	135,049.81	85,321.31	.00	791,783.19	14.6%
26 MAINTENANCE DEPARTMENT	1,884,281	1,884,281	245,181.70	97,294.88	.00	1,639,099.30	13.0%
27 VETERANS DEPARTMENT	183,344	183,344	22,834.55	12,633.22	.00	160,509.45	12.5%
30 CLERK OF COURTS	580,425	580,425	77,614.47	35,039.36	.00	502,810.53	13.4%
31 CIRCUIT COURT (PROBATE)	363,354	363,354	65,173.55	21,231.01	.00	298,180.45	17.9%
32 FAMILY COURT COMMISSIONER	46,000	46,000	2,207.91	.00	.00	43,792.09	4.8%
33 DISTRICT ATTORNEYS OFFICE	380,330	380,330	50,810.21	27,057.24	.00	329,519.79	13.4%
41 LAND SERVICES DEPARTMENT	1,261,992	1,261,992	184,019.62	70,505.18	.00	1,077,972.38	14.6%
43 REGISTER OF DEEDS	246,198	246,198	30,888.95	16,874.29	.00	215,309.05	12.5%
44 UW EXTENSION	45,000	45,000	193.27	.00	.00	44,806.73	.4%
50 SHERIFFS DEPARTMENT	8,544,997	8,544,997	1,224,185.47	505,655.82	.00	7,320,811.53	14.3%
51 CORONERS DEPARTMENT	81,487	81,487	6,502.32	2,536.22	.00	74,984.68	8.0%
52 EMERGENCY MANAGEMENT	98,631	98,631	9,972.71	5,669.03	.00	88,658.29	10.1%
60 CHILD SUPPORT	316,629	316,629	36,214.72	19,781.75	.00	280,414.28	11.4%
TOTAL GENERAL FUND	19,689,679	19,689,679	3,245,442.39	1,296,864.17	.00	16,444,236.61	16.5%
0020 COUNTY ROADS FUND							
00 NON-DEPARTMENTAL	5,768,847	5,791,203	53,257.31	.00	.00	5,737,945.69	.9%
TOTAL COUNTY ROADS FUND	5,768,847	5,791,203	53,257.31	.00	.00	5,737,945.69	.9%
0021 JAIL ASSESSMENT FUND							
00 NON-DEPARTMENTAL	25,000	25,000	15,052.51	15,052.51	.00	9,947.49	60.2%
TOTAL JAIL ASSESSMENT FUND	25,000	25,000	15,052.51	15,052.51	.00	9,947.49	60.2%
0022 EMERGENCY MEDICAL FUND							

YEAR TO DATE EXPENDITURE REPORT

FOR 2024 02

0022	EMERGENCY MEDICAL FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	2,772,359	2,772,359	185,030.06	86,975.11	.00	2,587,328.94	6.7%
	TOTAL EMERGENCY MEDICAL FUND	2,772,359	2,772,359	185,030.06	86,975.11	.00	2,587,328.94	6.7%
0023 HEALTH DEPARTMENT FUND								
00	NON-DEPARTMENTAL	1,278,158	1,278,158	160,379.68	84,058.05	.00	1,117,778.32	12.5%
	TOTAL HEALTH DEPARTMENT FUND	1,278,158	1,278,158	160,379.68	84,058.05	.00	1,117,778.32	12.5%
0024 SOCIAL SERVICES FUND								
00	NON-DEPARTMENTAL	3,156,177	3,156,177	395,445.34	166,470.38	.00	2,760,731.66	12.5%
	TOTAL SOCIAL SERVICES FUND	3,156,177	3,156,177	395,445.34	166,470.38	.00	2,760,731.66	12.5%
0029 AMERICAN RESCUE PLAN FUND								
00	NON-DEPARTMENTAL	0	0	49,885.41	.00	.00	-49,885.41	100.0%
	TOTAL AMERICAN RESCUE PLAN FUND	0	0	49,885.41	.00	.00	-49,885.41	100.0%
0030 DEBT SERVICE FUND								
00	NON-DEPARTMENTAL	1,659,290	1,659,290	.00	.00	.00	1,659,290.00	.0%
	TOTAL DEBT SERVICE FUND	1,659,290	1,659,290	.00	.00	.00	1,659,290.00	.0%
0050 DOG LICENSE FUND								
00	NON-DEPARTMENTAL	30,000	30,000	.00	.00	.00	30,000.00	.0%
	TOTAL DOG LICENSE FUND	30,000	30,000	.00	.00	.00	30,000.00	.0%
0051 SEC 125 BENEFIT FUND								

YEAR TO DATE EXPENDITURE REPORT

FOR 2024 02

0051	SEC 125 BENEFIT FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	0	0	93.75	.00	.00	-93.75	100.0%
	TOTAL SEC 125 BENEFIT FUND	0	0	93.75	.00	.00	-93.75	100.0%
0060 SOLID WASTE FUND								
00	NON-DEPARTMENTAL	2,169,483	2,169,483	184,201.87	46,739.11	.00	1,985,281.13	8.5%
	TOTAL SOLID WASTE FUND	2,169,483	2,169,483	184,201.87	46,739.11	.00	1,985,281.13	8.5%
0062 FORESTRY								
00	NON-DEPARTMENTAL	1,549,089	1,549,089	183,899.63	60,724.13	.00	1,365,189.37	11.9%
	TOTAL FORESTRY	1,549,089	1,549,089	183,899.63	60,724.13	.00	1,365,189.37	11.9%
0070 HIGHWAY FUND								
00	NON-DEPARTMENTAL	10,558,809	10,558,809	707,210.72	293,910.40	.00	9,851,598.28	6.7%
	TOTAL HIGHWAY FUND	10,558,809	10,558,809	707,210.72	293,910.40	.00	9,851,598.28	6.7%
0071 SELF FUNDED HEALTH INSURANCE								
00	NON-DEPARTMENTAL	0	0	47,615.30	3,840.33	.00	-47,615.30	100.0%
	TOTAL SELF FUNDED HEALTH INSURANC	0	0	47,615.30	3,840.33	.00	-47,615.30	100.0%
	GRAND TOTAL	48,656,891	48,679,247	5,227,513.97	2,054,634.19	.00	43,451,733.03	10.7%

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

LINCOLN COUNTY
FINANCE COMMITTEE CASH REPORT
FOR THE MONTH OF JANUARY, 2024
MARCH 1, 2024

	January					
	2024		2023		Amount Change	% Change
	Pooled Cash	Segregated Accounts	Pooled Cash	Segregated Accounts		
POOLED INVESTMENTS						
STATE POOL	3,229,944.58		3,069,069.91		160,874.67	5.24%
CHECKING	14,564,265.70		14,811,976.24		(247,710.54)	-1.67%
TOTAL	17,794,210.28		17,881,046.15		(86,835.87)	-0.49%
COUNTY FUNDS						
GENERAL FUND						
CIP DESIGNATED	64,795.47		1,495,962.46		(1,431,166.99)	-95.67%
FUND BALANCE	6,937,505.70		6,737,428.49		200,077.21	2.97%
HUBER ACCOUNT		23,814.46		31,342.20	(7,527.74)	-24.02%
CLERK OF COURT DEPOSITS		656,139.17		558,413.84	97,725.33	17.50%
IMPREST PAYROLL ACCT		661.57		561.79	99.78	17.76%
NONMETALLIC MINING BOND		-		5,377.40	(5,377.40)	-100.00%
COPS GRANT CHECKING		-		5,201.52	(5,201.52)	-100.00%
COUNTY ROADS	2,929,437.37		2,610,983.53		318,453.84	12.20%
JAIL ASSESSMENT	158,063.14		129,463.35		28,599.79	22.09%
EMERGENCY MEDICAL	1,970,837.11		1,133,740.31		837,096.80	73.83%
HEALTH DEPARTMENT	1,125,822.77		1,103,132.60		22,690.17	2.06%
SOCIAL SERVICES	557,263.23		732,277.70		(175,014.47)	-23.90%
REP PAYEE		4,210.52		2,947.31	1,263.21	42.86%
WELFARE TRUST		4,212.33		2,888.39	1,323.94	45.84%
COMMUNITY DEVELOPMENT						
CDBG LOAN CHECKING	2.00			2.00	(2.00)	-100.00%
DEBT SERVICE	1,101,809.74		1,080,109.74		21,700.00	2.01%
DOG LICENSE	32,923.96		33,015.98		(92.02)	-0.28%
SECTION 125	300.00		300.00		-	0.00%
SECTION 125 FLEX		24,303.84		19,718.53	4,585.31	23.25%
DELINQUENT SPECIALS FUND	3,852.76		1,027.59		(2,825.17)	-274.93%
SOLID WASTE	598,388.44		201,561.08		396,827.36	196.88%
CLOSURE TRUST		2,174,010.96		2,051,905.73	122,105.23	5.95%
LONG-TERM CARE		3,161,846.40		3,093,599.17	68,247.23	2.21%
FORESTRY	2,724,291.79		2,497,438.17		226,853.62	9.08%
HIGHWAY	(280,406.91)		241,357.70		(521,764.61)	-216.18%
SELF FUNDED HEALTH INS	(130,676.29)		(116,752.55)		(13,923.74)	11.93%
CHECKING ACCT		806.00		311,665.85	(310,859.85)	-99.74%
INVESTMENT ACCT		1,359,058.96		1,304,505.87	54,553.09	4.18%
SAVINGS ACCT		872,913.03		1,143,491.55	(270,578.52)	-23.66%
	17,794,210.28	8,281,977.24	17,881,046.15	8,531,621.15	(336,479.78)	-1.05%
ARPA FUND	(90,119.92)	4,135,144.31		5,374,315.31	(1,329,290.92)	#DIV/0!
OPIOID		216,775.65		166,493.78		
TOTAL CASH	30,428,107.48		31,953,476.39			



Lincoln County

Monthly Sales Tax Distributions

Year	January	February	March	April	May	June	July	August	September	October	November	December	Year
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	254,168	2,979,968
2024	242,437	329,283	--	--	--	--	--	--	--	--	--	--	571,720

Year-to-Date Sales Tax Distributions

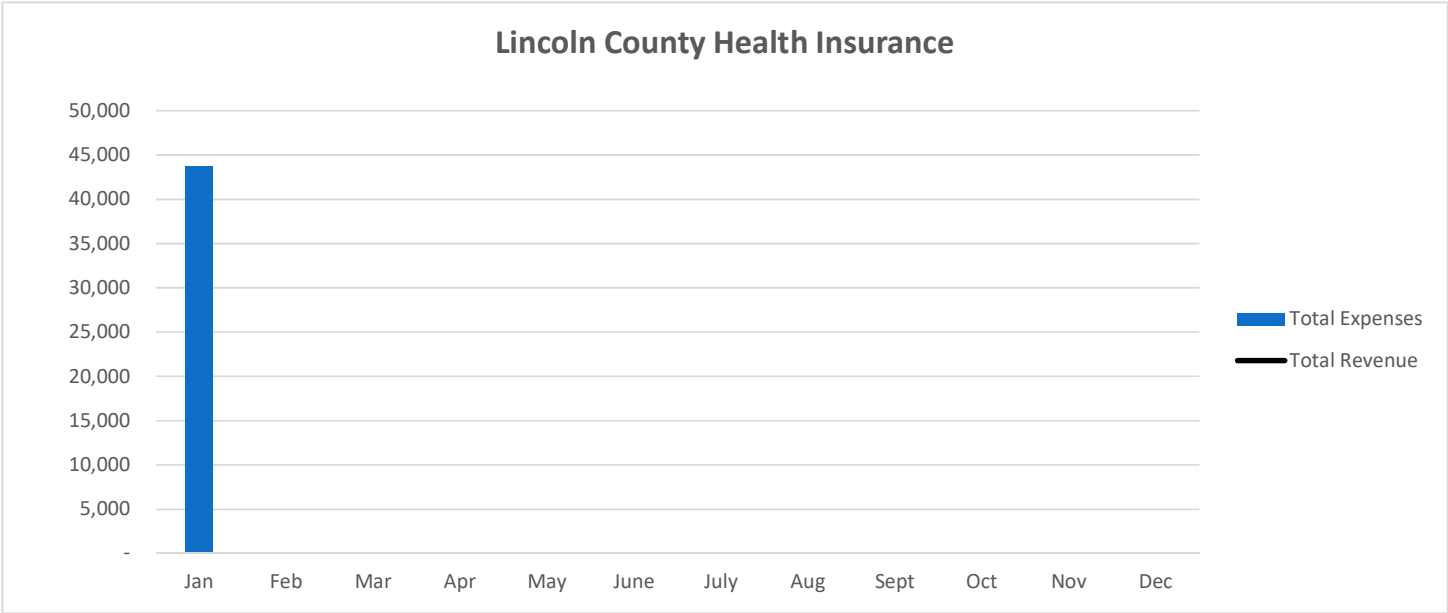
Year	January	February	March	April	May	June	July	August	September	October	November	December
2021	192,627	401,661	546,537	752,730	965,753	1,195,352	1,435,205	1,672,157	1,940,552	2,157,381	2,390,375	2,645,743
2022	208,666	460,620	642,388	890,330	1,082,774	1,344,675	1,626,776	1,885,039	2,142,438	2,385,347	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	2,979,968
2024	242,437	571,720										

'24 vs '23 (%) 19.5%

'24 vs '23 (\$) 39,551

Monthly Sales Tax Distributions (2021-2024)





2024						Post	YTD
		Enrollment		Total	Total	Month	Gain
Month		Single	Family	Total Revenue	Total Expenses	Adjustments	(loss)
Jan		51	124	18,590	43,775		(25,185)
Feb							0
Mar							0
Apr							0
May							0
June							0
July							0
Aug							0
Sept							0
Oct							0
Nov							0
Dec							0
Total				18,590	43,775		(25,185)

Lincoln County

Wisconsin



Preliminary

2025 Budget Strategy and Goals

Levy Limits

State imposed operational levy increase limits are the maximum amount the county may levy property taxes on parcels within the county, which cannot exceed Net New Construction or zero, whichever is greater.

Net New Construction

Net New Construction is the metric that determines how much the county is allowed to increase the levy from year to year. Essentially, if no new construction occurred in the county, then the allowable levy increase is zero percent. Below is Lincoln County's Net New Construction over the last 6 years:

Year	Increase (%)	Amount
2019	.76%	\$88,958
2020	.84%	\$98,880
2021	.75%	\$89,021
2022	.95%	\$113,606
2023	1.01%	\$121,930
2024	1.06%	\$129,257
Average	.90%	\$106,942

Population Change

For counties, population change has both economic and service implications. A shrinking population can result in less economic activity which means a smaller tax base. The population in Lincoln County has been in decline since the year 2000. According to the US Census Bureau, the population has dropped 1,100 from the year 2000 to the year 2022. This represents a 4.0% decline.

2025 Budget Timeline

Date

March - Apr	Finance and Insurance Committee creates Budgetary Guidelines document; County Board receives and reviews Budgetary Guidelines documents
April	Salary and fringe schedules are prepared and given to department heads, Department Heads create CIP and vehicle schedules
May	Preliminary budgets to oversight committees and input into Munis. Departmental budgets must meet County Board targets.
May	CIP Requests, vehicle schedules, and preliminary departmental budgets to Finance Director
June	Finance and Insurance Committee reviews preliminary budget.
July	County Board receives preliminary budget report
July-Sept	Budget discussions, CIP review
Oct	Final Budget Review by Finance and Insurance Committee.
10/15/24	Final draft of 2025 Budget presented to County Board for review and discussion.
11/12/24	Budget hearing and approval by County Board.

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

Fiscal Sustainability Issues

Health Insurance Fund

On 12/31/2023, the health insurance fund has a fund balance of \$1,489,448 (unaudited). A healthy fund balance should be between \$1.7 million – \$2.6 million (40% - 60% of total expenditures). In order to remain viable, the health insurance fund borrowed \$1.2 million from the general fund.

RECOMMENDATION: Continue to monitor the fund balance.

Emergency Medical Services (EMS) Fund

Currently, the EMS fund has a fund balance of \$540,948 at the end of 2023 (unaudited). Emergency Medical Services are not a mandated county service and are not subject to the levy limits.

RECOMMENDATION: Continue to monitor fund balance.

Social Services Fund

As of 12/31/22 the Social Services fund had a positive fund balance of \$424,338 (audited) and an unassigned amount of \$202,896 after committing \$76,928 for out of home placements, \$41,864 for a vehicle, and restricting \$102,650 for elderly transportation. The current unaudited fund balance is \$614,664 of which at least \$500,000 is committed for out of home placements.

RECOMMENDATION: Continue to monitor fund balance

Solid Waste Fund

As of 12/31/22 the Solid Waste fund balance is \$258,031. The next phase of the landfill is expected to be constructed earlier than anticipated in 2024.

RECOMMENDATION: Monitor fund balance to ensure proper funding for the next phase of construction.

General Fund

Currently, the General Fund is healthy with total fund balance of \$10,542,175.03 with an estimated unassigned less cash flow amount of \$2.75 million.

RECOMMENDATION: Continue to monitor fund balance.

Fees

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

RECOMMENDATION: Review all fee revenue lines approved through the budget process.

Operational/Program Concerns

Cost of Living Adjustment (COLA)

In 2016 the county completed a salary study and implemented the results of that study in 2017. The results of the study helped get salaries to a more competitive level and closer to market. Over the last 5 years the county has provided a COLA of 1%-2%. Ensuring we remain close to market and have competitive wages will help with recruitment and retention efforts.

RECOMMENDATION: As a placeholder in the 2025 budget, a ____ % COLA will be budgeted for. The COLA may be adjusted as the budget process moves along.

No Program Expansion Without funding

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

RECOMMENDATION: All new programming needs to be approved by oversight committee, Finance and Insurance Committee, and County board as part of the budget process. Once approved at all levels the new programming needs to be included in the county's budget.

Vacant Positions

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

RECOMMENDATION: All open positions will be reviewed per the current County policy and practice prior to being refilled.

Capital Improvement Projects

Highway Facility

The current highway facilities are outdated and require major repairs. Currently a new highway facility is included in the CIP budget for the year 2028.

RECOMMENDATION: Continue the process of planning/funding a new highway facility.

County Wide Capital Needs

The projected CIP fund designation is not sufficient to cover all projects listed in the 5 year CIP plan for 2025.

RECOMMENDATION: Analyze the current CIP 5 year plan and prioritize projects. Strategize increasing funding for the CIP fund designation.