

LINCOLN COUNTY FINANCE & INSURANCE COMMITTEE

Friday, October 31, 2025 - 7:30 AM

MINUTES

1. Call to Order

Meeting called to order by Chair DePasse at 7:30 a.m.

Supervisors DePasse, Cummings, Ashbeck, Simon

Supervisors Excused: Anderson-Malm

Department Heads Present: Gigl, Krueger, Marlowe, Johnson, Gierl, Marheine

2. Public Comment

None

3. Approval of the Minutes

a. Approve Minutes From: 10.3.2025

M/S Cummings/Ashbeck to approve the minutes as presented. Carried by a voice vote

4. Treasurer

a. YTD Treasurer Expenditures

Gigl reported at 83.9% with no issues.

b. Account Balance Reports

Gigl stated LGIP was 4.36% is now down to 4.35%, the other two accounts that were at 3.20% are now down to 3.19%.

5. County Clerk

a. YTD County Clerk Expenditures

The Clerk YTD Expenditure Budget is currently showing 79.2%. Marlowe reported not having any real concerns and does not anticipate going over.

b. YTD County Board Expenditures

Marlowe reported no worries at this time. The County Board YTD Expenditure Budget is currently showing 87.5%.

c. Activity Report

Marlowe reported showing nothing standing out on the Activity Report.

d. Resolution 2025-11-xx Ordering County Clerk to Take Tax Deeds of the 2022 Sale

Marlowe handed out updated copies and noted the changes made to the Resolution and the supporting documentation. Johnson and Gigl added to the discussion. **M/S Cummings/Simon** to approve the Resolution with all the changes noted. Carried on a voice vote.

6. Finance

a. Directors report

i) Health Insurance Stop Loss Update

Marheine updated the committee with regard to the stop-loss provider. M3 was able to find a lower renewal premium through a different carrier.

ii) Review of County Credit Card Policy/Purchases/Flow Chart

Marheine reported discussions with Krueger about the credit card policy and will bring them back once ideas and needs are further assessed.

b. YTD Finance Expenditures

No new issues reported.

c. Discuss/Possible Approval of Resolution 2025-11-XX - Approving the 2026 Budget and Providing for Tax Levy

The draft 2026 Budget Book and updated CIP Capital layout documentation were provided.. **M/S Ashbeck/Simon** to forward to the Lincoln County Board for consideration at the November 12, 2025 meeting and recommend approval of the Resolution. Carried by a voice vote.

d. Discussion/Possible Approval of 2026 CIP Requests

Marheine presented the changes made to the CIP requests and timelines of the projects. Gierl and Krueger added to the discussion. **M/S Cummings/Ashbeck** to approve and forward the CIP list as updated, with the recommendation to approve, to the County Board. Carried by a voice vote.

7. Standing Monthly Reports

a. YTD County Budget Expenditures

Nothing new to report.

b. North Central Health Care Financials

NCHC reports in the packet were reviewed.

c. Cash Report

Reviewed and discussed the cash report included in the packet.

d. Sales Tax Report

Report was not received due to the timing of the meeting.

8. Review Correspondence/Communications

None to report.

9. Review County Voucher Listing

None to view due to timing of the meeting.

10. Set Next Meeting Date & Adjourn

Friday, December 5th, 2025 at 7:30 a.m. room 247/248

11. Adjourn

Chair Depasse adjourned the meeting at 8:05 a.m.

Minutes respectfully prepared by Haather Marheine, Finance Director

