

LINCOLN COUNTY FINANCE & INSURANCE COMMITTEE

Friday, December 5, 2025 - 7:30 AM

MINUTES

1. Call to Order

Chair DePasse called the meeting to order at 7:30 a.m.

Supervisors Present: DePasse, Ashbeck, Simon, Anderson-Malm

Supervisors Excused: Cummings

Department Heads Present: Gigl, Krueger, Marlowe, Marheine

Department Heads Online: Gierl

2. Public Comment

None

3. Approval of the Minutes

a. Approve Minutes From: 10.31.2025

M/S Asbeck/Simon to approve the minutes for 10.31.2025. Carried by a voice vote.

4. Treasurer

a. YTD Treasurer Expenditure Budget

Gigl reported on her budget that is currently at 98.5% and stated it is due to the increase in advertising costs.

b. Account Balance Reports

Gigl stated the LGIP is down to 4.22%, the other accounts are also down a bit to 3.05%.

5. County Clerk

a. YTD County Clerk Expenditure Budget

Election supplies have been purchased, Marlowe has no concerns about the budget.

b. YTD County Board Expenditure

Marlowe and Committee discussed the enclosed budget, he has no worries at this time.

c. Activity Report

Briefly discussed the Clerks activity report.

6. Finance

a. YTD Finance Expenditure Budget

The Finance YTD budget was reviewed. There are no known concerns about the other line items at this time.

b. Discussion Possible Action in Follow-Up to the Comprehensive Facilities Plan Presentation

Krueger gave an overview of the facilities plan presentation from the county board and at the latest highway committee meeting. Discussion on the scope of the ad hoc facilities' committee versus an actual building committee and the challenges of financing large-scale projects like new buildings.

7. For Approval of:

a. Resolution 2025-12-xx Cancellation of Checks

Gigl answered various committee questions. **M/S Lori Anderson-Malm/Simon** to approve forwarding the list as presented to the county board. Carried by a voice vote.

b. Resolution 2025-12-xx Designation of Public Depositories

Gigl and the committee discussed the list and options for 2026. **M/S Ashbeck/Lori Anderson-Malm** to approve sending the list as presented to the County board for approval. Carried on a voice vote.

c. 2026 Humane Society, Inc. Contract

Marheine updated the committee on the changes in the contract. **M/S Simon/Lori Anderson-Malm** to approve the contract as presented. Carried on a voice vote.

d. 2026 Workers Compensation Premium

Marheine stated the new contract is down \$47,853 overall from 2025 to 2026. DePasse explained what the premiums are based on.

e. 2026 CLA Audit Contract

M/S Lori Anderson-Malm/Ashbeck to approve using CLA for the 2025 audit. Carried on a voice vote.

8. Standing Monthly Reports

a. YTD County Budget Expenditures

DePasse and Marheine explained why the YTD budget is showing 103% largely due to not having budgeted paying off the Pine Crest loans through the Debt Service Fund.

b. North Central Health Care Financials

Brief discussion. Krueger stated a representative has been asked to update the Finance & Insurance meetings quarterly.

c. Cash Report: 10.2025

Discussed the balances.

d. Sales Tax Report: 11.24.2025

Sales Tax is up 4% from the previous year. Discussion regarding sales tax payments.

e. Health Insurance Fund Report: 10.2025

Report discussed and placed on file.

9. Review Correspondence/Communications

No new correspondence to report.

10. Review County Voucher Listing

DePasse will review and sign the voucher listing.

11. Set Next Meeting Date & Adjourn

Monday, January 5th, 2026 @ 7:30 a.m.

12. Adjourn

Chair DePasse adjourned the meeting at 8:30 a.m.

Minutes respectfully prepared by Heather Marheine, Finance Director

