

LINCOLN COUNTY FINANCE & INSURANCE COMMITTEE

Friday, February 6, 2026 - 7:30 AM

MINUTES

1. Call to Order

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

Supervisors Present: DePasse, Ashbeck, Cummings and Simon

Supervisors Excused: Anderson-Malm

Department Heads Present: Gigl, Marlowe and Marheine

Department Heads Via Internet: Krueger

2. Public Comment

None

3. Approval of the Minutes

a. Approve Minutes From:1.5.2026

M/S Simon/Ashbeck to approve the minutes for 1.5.2026 as presented. Carried by a voice vote.

4. Treasurer

a. YTD Budget

No worries on the January Treasurers YTD Budget Report.

b. Account Balance Reports

Gigl reported the LGIP is down to 3.82%, others stayed the same at 3.05%

5. County Clerk

a. YTD County Clerk Budget

Marlowe reported no concerns with the January County Clerk YTD Budget Report.

b. YTD County Board Budget

There are no issues with the YTD County Budget Report at this time. DePasse did question a line item that Marheine will look into.

c. Activity Report

Marlowe stated a miscalculation on the form with the "Totals" line. Report will be placed on file.

d. Expenses

M/S Cummings/Simon to approve the expenses as presented. Carried by a voice vote.

6. Finance

a. YTD Finance Budget

Marheine stated there are no worries with the Finance YTD Budget at this time.

b. Approval to Advertise/Fill Vacant Authorized County Accountant Position

M/S Simon/Asbeck to approve to advertise and fill the Authorized County Accountant Position as presented.

Carried by a voice vote.

c. Finance 2025 Budget Modification

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

d. EMS 2025 Budget discussion

Marheine informed the committee the Merrill EMS budget has gone over budget but will be able to be covered within the fund. The budget modification will be brought to the March Finance meeting for approval.

e. *Approve T. B. Scott Free Library 2026 Budget & Funding

Marheine updated the committee about the Library's additional requested funding. There was a brief discussion. A budget modification will be completed at the end of the year.

7. Standing Monthly Reports

a. YTD County Budget

The YTD County Budget was presented. There was a brief discussion regarding dog licenses. Report placed on file.

b. North Central Health Care Financials - Preliminary EOY

Jason Hake (NCHC) explained the preliminary year end financials and fielded questions.

c. Cash Report - December

Brief discussion.

d. Sales Tax Report - January

January came in lower than the previous year.

e. Health Insurance Fund Report

The preliminary 2025 fund report shows a favorable balance.

8. Review Correspondence/Communications

None

9. Review County Voucher Listing

DePasse to review and sign the report.

10. Set Next Meeting Date & Adjourn

Friday, March 6, 2026 at 7:30 a.m.

11. Adjourn

DePasse adjourned at 8:09 a.m.

Respectfully prepared by Heather Marheine, Finance Director

LINCOLN COUNTY FINANCE & INSURANCE COMMITTEE

Monday, January 5, 2026 - 7:30 AM

MINUTES

1. Call to Order

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

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

Supervisors Via Internet: Cummings

Department Heads Present: Gigl, Marlowe and Marheine

Supervisors Via Internet: Krueger

2. Public Comment

None

3. Approval of the Minutes

a. Approve Minutes From: December 5, 2025

M/S Anderson-Malm/Ashbeck to approve the minutes for 12.5.2025 as presented. Carried by a voice vote.

4. Treasurer

a. YTD Treasurer Budget - Preliminary December

Gigl stated there is nothing new to report.

b. Account Balance Reports

LGIP down to 4.02%, both ICS accounts are holding at 3.05% for another month.

c. Expenses

M/S Ashbeck/Anderson-Malm approved the expenses as presented. Carried by a voice vote.

5. County Clerk

a. YTD County Clerk Budget - Preliminary December

Marlowe reported there is an envelope voucher to be paid out of the 2025 expenditures, but still feels he will be under budget.

b. YTD County Board Budget - Preliminary December

Nothing new to report on the County Board YTD Budget.

c. Activity Report

Brief discussion.

d. Expenses

No expenses to report.

6. Directors Report

a. YTD Finance Budget - Preliminary December

Marheine stated nothing new to report.

7. Standing Monthly Reports

a. YTD County Budget - December Preliminary

Brief discussion. Nothing new to report.

b. North Central Health Care Financials

Reviewed statements.

c. Cash Report

Reviewed the statement.

d. Sale Tax Report - December

Sales taxes have increased over prior month and prior year.

e. Health Insurance Fund Report

Reviewed report. November balance is down from October, expecting December to tick back up.

8. Review Correspondence/Communications

Nothing new to report.

9. Review County Voucher Listing

DePasse to review.

10. Set Next Meeting Date & Adjourn

Friday, February 6th, 2026 at 7:30 a.m.

11. Adjourn

DePasse adjourned at 7:40 a.m.

Respectfully prepared by Heather Marheine, Finance Director