

LINCOLN COUNTY FINANCE & INSURANCE COMMITTEE

Friday, March 6, 2026 - 7:30 AM

MINUTES

1. Call to Order

Chair DePasse called the meeting to order at 7:31 a.m.

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

Department Heads Present: Gigl, Barker, Marlowe, Spoehr and Marheine

Department Heads Via Internet: Krueger

2. Public Comment

None

3. Approval of the Minutes

a. Approve Minutes From February 6, 2026

M/S Cummings/Ashbeck to approve 2.6.2026 minutes as presented. Carried by a voice vote.

4. Treasurer

a. Treasurer YTD Budget

Discussed and report placed on file.

b. Account Balance Reports

Gigl reported on the balances.

c. Expenses

M/S Asbeck/Simon to approve the expenditures as presented. Carried by a voice vote.

d. Treasurer 2025 Budget Modification and Contingency Request

M/S Cummings/Anderson-Malm to approve the 2025 Treasurer budget modification as presented. Carried by a voice vote.

M/S to Anderson-Malm/Ashbeck to approve the 2025 Treasurer contingency request as presented. Carried by a voice vote.

5. County Clerk

a. County Clerk 2026 YTD Budget

Discussed the budget as presented.

b. County Board 2026 YTD Budget

As it is early in the year, there are no concerns. Marlowe fielded a few questions.

c. Activity Report

Reviewed the report. Received funding for the 2025 claims. Two current claims are open.

d. Expenses

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

e. County Clerk 2025 YTD Budget

Reviewed with a brief discussion.

f. County Board 2025 Budget Modification

M/S Simon/Ashbeck to approve the 2025 County Board Budget Modification as presented. Carried by a voice vote.

6. Directors Report

a. Finance YTD Budget

Briefly discussed the budget as presented.

b. Approve to Advertise/Fill Vacant Authorized Payroll Specialist Position

M/S Simon/Anderson-Malm to approve advertising for and filling the Authorized Vacant Payroll Specialist Position as presented. Carried by a voice vote.

c. 2027 Budget Timeline, Strategies and Goals

Presented the draft 2027. Brief discussion.

d. 2027-2031 CIP Guidelines and Forms

Reviewed items. Marheine explained these departments will be updating their information.

7. 2025/2026 Budget Modifications/Carryovers & Contingency Requests

a. Approval of Debt Service 2025 & 2026 Budget Modification

M/S Cummings/Anderson-Malm to approve the 2025 Debt Service budget modification. Carried by a voice vote.

M/S Simon/Ashbeck to approve the 2026 Debt Service budget modification. Carried by a voice vote.

b. Approval of Emergency Medical Services 2025 Carryover

M/S Anderson-Malm/Cummings to approve the Emergency Medical Services 2025 Carryover as presented. Carried by a voice vote.

c. Approval of Information Technology 2025 Budget Modification, Carryover and Contingency Requests

M/S Cummings/Anderson-Malm to approve the Information Technology phone and print budget modifications as presented. Carried by a voice vote.

M/S Ashbeck/Anderson-Malm to approve the Information Technology carryover as presented. Carried by a voice vote.

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

d. Approval of Veterans Services Office 2025 Budget Modification, Carryover and Contingency Requests

M/S Anderson-Male/Ashbeck to approve the 2025 Veterans Services Budget Modification as presented. Carried by a voice vote.

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

M/S Anderson-Malm/Cummings to approve the Veterans Services Contingency request as presented. Carried by a voice vote.

e. Approval of Family Court Commissioner 2025 Budget Modification and Contingency Request

M/S Cummings/Anderson-Malm to approve the 2025 Family Court Commissioner Budget Modification as presented. Carried by a voice vote.

M/S Anderson-Malm/Simon to approve the 2025 Family Court Commissioner Contingency Request as presented. Carried by a voice vote.

8. Standing Monthly Reports

a. YTD County Budget Reports

Reviewed with a brief discussion.

b. North Central Health Care Financials

Reviewed with a brief discussion.

c. Cash Report

Reviewed with a brief discussion.

d. Sale Tax Report

Reviewed. Marheine noted sales tax increased 6.5% over prior year.

e. Health Insurance Fund Report

Minimal activity reported for January.

i) Discuss/Approve Reinvesting a Portion of the Health Insurance Fund Balance

M/S Anderson-Malm/ Simon to approve the Finance Director to proceed with reinvesting as recommended. Carried by a voice vote. Brief discussion.

9. Review Correspondence/Communications

Marheine reported on a 2024 audit review received back from the Fiscal Integrity & Audit Section of the WI Department of Children and Families stating we are in compliance.

10. Review County Voucher Listing

Reviewed and signed by DePasse

11. Set Next Meeting Date & Adjourn

Friday, April 10, 2026 @ 7:30 a.m.

12. Adjourn

DePasse adjourned at 8:23 a.m.

Minutes respectfully prepared by Heather Marheine, Finance Director