LINCOLN COUNTY FINANCE & INSURANCE COMMITTEE

Friday, August 7, 2026 - 8:30 AM

MINUTES

1. Call to Order

Meeting called to order by Chair DePasse at 8:30am.

Supervisors Present: Julie DePasse, Norbert Ashbeck, Angela Cummings, Gene Simon, Scott Pergolski

Department Heads Present: Chris Marlowe, Robbin Gigl, Renee Krueger, and Korey Bloch

2. Introduction of Korey Bloch, Lincoln County Finance Director Effective August 17, 2026

Chair DePasse introduced the new Finance Director, Korey Bloch. Korey will be starting on August 17th.

3. Public Comment

No public comment

4. Approval of the Minutes

a. Approve Minutes From: June 5, 2026

M/C Cummings/Ashbeck to approve the minutes as written. Carried by voice vote.

b. Approve Minutes From: July 17, 2026:

M/S Ashbeck/Cummings to approve the meeting from the special meeting as written. Carried by voice vote.

5. Treasurer

a. YTD Budget

No concerns about the budget noted.

b. Account Balance Reports

Gigl noted that the June Account Balance Reports were not included. She provided a copy to the committee and discussed report.

c. Approval of Expense Report

M/S Ashbeck/Pergolski to approve the expense report. Motion carried by voice vote.

6. County Clerk

a. YTD Budget

Clerk Marlowe indicated that the June budget was not added and that he did not have any concerns at this time. Chair DePasse acknowledged that the review of the packet was not done as thoroughly as usual due to the vacancy of the Finance Director and her limited availability.

b. Activity Report

Marlowe provided a verbal report.

c. Expenses

M/S Cummings/Simon to approve the expense report. Motion carried by voice vote.

7. Directors Report

a. YTD Budget

No concerns noted regarding the report.

b. 2026 Budget and CIP Discussion, Changes, and Possible Approvals

There were no CIP items for consideration at this budget. Chair DePasse informed the committee that Krueger was going to follow up with the department heads to check if there were any requests for 2027 that were provided to committees that we might be missing.

c. 2025 Final Audit

Krueger passed out the recently received 2025 Audit books. DePasse encouraged the committee members to read them. There were two findings. One has already been reconciled, and we are waiting for additional clarification regarding the second one as it was not shared with either Krueger or DePasse when meeting with them for review. Neither of the findings were significant but need corrective action.

8. Standing Monthly Reports

a. YTD County Budget Report

No concerns with the budget at this time.

b. North Central Health Care Financials

Krueger provided an explanation of the high-cost line items on the budget and what drives those and how NCHC adult hospital, youth hospital and crisis centers mitigate those expenses and keep our community members in their communities. Overall, NCHC financials are positive.

c. Cash Report

DePasse provided an explanation to the cash report.

d. Sale Tax Report

The committee took notice of the sales tax report.

e. Health Insurance Fund Report

The Committee took notice of the Health Insurance Fund Report.

f. Lincoln County Humane Society Reports

The Committee took notice of the Lincoln County Humane Society Reports.

9. 2027 Budget Planning

a. Update On Status of Current Budget

Krueger provided an overview of the current transition and supports within the finance team. Krueger provided an explanation of the handout of where we currently stand in the budgeting process, changes made to date, what can be changes and what is still unknown. DePasse indicated that she would be working closely with the team and the Administrative Coordinator to get finalized numbers so that in September we will have a more clear understanding of where we stand.

b. Discussion and Current Status of Compensation Study

DePasse provided an overview of the compensation study and the request that A&L include the compensation study results in the budget. The committee discussed what was budgeted, what the overall impact was versus how it would play out in individual budgets, and the need for the finance team to have time to re-work the department budgets accordingly, so the committee could get a clear picture. M/S Pergolski/Cummings to direct the finance team to incorporate the compensation study into the department budgets. Motion carried on voice vote.

c. Request from Economic Development Corporation

The Committee reviewed the request from the Economic Development Corporation to provide $50,000 in funding in the 2027 budget. M/S Cummings/Simon to approve. Motion carried on voice vote.

d. Request from T.B. Scott Library

The Committee requested additional information be presented at the next meeting from both of the libraries regarding the operational needs of the funding requests. No action taken.

10. Funding for Emergency Bridge Repair (Highway M)

a. Discussion and Possible Action Regarding Funding for Emergency Bridge Repair

Highway Commissioner Lemmer provided an explanation of the emergency nature of the Highway M bridge, emergency repairs, cost associated and need for funding. M/S Simon/Pergolski to approve emergency repairs to the Highway M Bridge using General Funds. Motion carried on voice vote.

11. Review Correspondence/Communications

12. Review County Voucher Listing

13. Set Next Meeting Date & Adjourn

The next meeting is set for September 4, 2026, at 8:30am.

14. Adjourn

Meeting adjourned at 10:00am