

LINCOLN COUNTY FINANCE & INSURANCE COMMITTEE

Friday, June 6, 2025 - 7:30 AM

***AMENDED* MINUTES**

1. Call to Order

Meeting called to order by the chair at 7:30 a.m.

Members present: Julie DePasse, Norbert Ashbeck and Angela Cummings

Members Absent: Lori Andreson-Malm (excused) and Gene Simon (excused)

Department Heads Present: Renee Krueger, Robbin Gigl, Jessi Rumsey, Heather Marheine, Mike Huth, Chris Marlow and Travis Spoehr (via online)

Visitors Online: Christine Vorpapel

2. Public Comment

None

3. Approval of the Minutes

a. Approve Minutes From: May 2nd, 2025

M/S Ashbeck/Cummings to approve minutes from 5.2.2025 as presented. Motion carried by a voice vote.

4. Treasurer

a. Treasurer YTD Expenditures

The reports were in the packet. Gigl expressed no budget concerns at this time. Discussion followed. Reports were placed on file.

b. Account Balance Reports

Gigl reported LGIP at 4.39%, others are down a tick. Discussion followed. No other concerns were noted. Reports were placed on file.

c. Tax Deed Fee Discussion

Gigl explained the need to increase fees due to rising costs. Gigl recommends increasing fees to \$300. Discussion followed. M/S Cummings/Ashbeck to increase the fees to \$300 as recommended. Motion carried by a voice vote.

5. Service Recognition

a. Robbin Gigl for 10 Years' of Service

Committee thanked Robbin for her 10 years of service.

6. County Clerk

a. County Clerk YTD Expenditures

The reports were in the packet. Marlow expressed having no real concerns at this time and that the election process for 2025 is complete.

b. County Board YTD Expenditures

The reports were in the packet. Marlow expressed having no real concerns at this time and stated per diem's are doing well. Discussion followed.

c. Activity Report

Marlow stated there is one outstanding *reimbursement* he is following. Besides that, no concerns at this time. Reports were placed on file.

7. Finance

a. Finance YTD Expenditures

Marheine reported no new concerns at this time. DePasse noted, due to the turnover, travel training has increased and that the Auditors (CLA) have offered an option to review internal controls and programs to verify all aspects are being addressed at an additional cost. This option will be further reviewed in the near future.

b. Finance Director Timesheet Approval

M/S Ashbeck/Cummings to approve and sign the timesheets as presented. Motion carried by a voice vote.

8. Budget Items

a. 2025 YTD Budget Report

Marheine, Krueger and the committee discussed the expenditure and revenue reports. It was noted that depending on the fund, revenues and expenditures fluctuate based on the time of year. No new concerns at this time, Marheine will continue to monitor.

b. 2026 Social Services preliminary budget discussion

Rumsey presented her 2026 Child Support budget and two Social Service proposals. The Child Support budget has no concerns. The two Social Services proposals have one difference of either including or excluding the current LIHEAP program. Rumsey explained what the differences and issues are between the County funding the program or discontinuing it. Discussion followed. Rumsey recommends relinquishing the program and will take it to her committee later this month.

c. 2026 Budget and CIP discussion and possible action

The proposed 2026 tax levy was in the packet. Discussion followed. No action taken. The proposed 2026 Tax Levy will be presented during the June County Board for further discussion.

9. Reports to Review

a. Cash Balances Comparison - April

Report was in the packet. A brief discussion took place. *It was noted the increase in the Solid Waste cash balance is due to the Bond issuance.*

b. Sales Tax

Sales tax has increased by 3.5% YTD over 2024.

c. Health Insurance Fund

Marheine explained the Health Insurance is down a tick and is being monitored on a weekly basis. Discussion followed.

d. North Central Health Care April Financials

The April reports were included in the packet. The reports show a net income of \$63,000, which includes Lincoln County subsidies of \$1M/year.

10. Review Correspondence/Communications

None to report

11. Review County Voucher Listing

The list was available for DePasse to review. There was no unusual activity to report.

12. Set Next Meeting Date & Adjourn

Next meeting will be Tuesday, July 8th, 2025 @ 7:30 a.m.

13. Adjourn

The meeting adjourned at 8:57 a.m.

Minutes prepared by,
Heather Marheine, Finance Director