LINCOLN COUNTY FINANCE & INSURANCE COMMITTEE

Friday, August 1, 2025 - 7:30 AM

MINUTES

1. Call to Order

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

Members Present: Julie DePasse, Norbert Ashbeck, Angela Cummings and Eugene Simon
Members Excused: Lori Anderson-Malm
Department Heads Present: Robbin Gigl, Karry Johnson, Keith Cohrs, Chris Marlowe and Heather Marheine
Department Heads On-Line: Jessi Rumsey and Travis Spoehr
Visitors Present: Mickala Ferge and Sofia Widowski
Visitors On-Line: Amy Kohnhorst and Deana Jankowsky

2. Public Comment

None

3. Approval of the Minutes

a. Approve Minutes From: July 8, 2025

M/S Cummings/Ashbeck to approve the minutes with changes as noted. Motion carried by a voice vote.

4. Treasurer

a. YTD Budget

Gigl presented the year-to-date Treasurer's budget, reporting it at 59% with no concerns except for the ongoing advertising aspect.

b. Account Balance Reports

Gigl noted that the LGIP account remained at 4.36% and the other two accounts stayed at 3.20%.

5. County Clerk

a. County Clerk YTD Budget

Marlowe reported no change from the previous month in their year-to-date budget.

b. County Board YTD Budget

Marlowe stated not much movement in the County Board budget as well.

c. Activity Report

Marlowe is gearing for the WCA conference coming soon, anticipating exceeding the travel budget but noted ample room in the PDM account, then answered a few questions. Some insurance claims have come in that are in limbo. A claim against the sheriff's office may require assistance from the insurer. Tax deed notices are going out today. Marlowe is looking to start the title search process earlier to help the process along.

6. Finance

a. 2024 Audit Update

Marheine reported that the 2024 audit is complete and has the financial booklets available. CLA will be at the September County Board meeting.

b. YTD Budget

No budgetary concerns.

c. 2026 Budget and CIP discussion, changes, and possible approvals

An update was given on the current 2026 budget along with proposed changes. The estimated net new construction used is .93%. The Department of Revenue will have those figures reported by August 15. Discussion followed. **M/S** Cummings/Simon to approve the changes of: **County Board budget:** Libraries decreased $4,730 to actual, NCHC decreased $440,815 and Maintenance decreased $478,456. **Sheriff's Office:** decreased $1,042,645 by moving $363,000 for vehicles to CIP, eliminated a holding for a vacant investigator and increased outside housing revenue. **Emergency Management:** Increased $53,700 to record county AEDs and actual considerations for the PSAP grant. **EMS:** Increased $36,417 to actual; **Debt Service:** Increased $630,300 leaving a $19,456 surplus to be put back to the Sheriff's Department decreasing the outside housing. Motion carried on a voice vote bringing the budget to a balanced state, although further work is anticipated.

Discussion on the current 2026 CIP/Outlay requests noting that the Sheriff's department's $323,000 for vehicles is included pending Public Safety Committee approval. Maintenance requested $505,000 for equipment, concrete/blacktop repair, a jail AC unit and a new roof for the Service Center and the Highway Department's $250,000 for road construction. The total requests for 2026 exceed one million dollars, creating a problem due to a negative balance and struggles in Forestry to secure bids from timber sales, which is the primary source of CIP funding. Further discussed bond payments and other CIP options, now that Pine Crest has sold. Ideas will be brought to the August and September County Board meetings for discussion and possible action.

7. Resolution 2025-08-XX

a. Resolution 2025-08-XX To Write for and Accept FY2026 Youth Justice Innovation Grant

Rumsey explained the presentation and possible resolution changes. Mickala and Sofia presented the slides and answered questions. There was further discussion. **M/S** Cummings/Simon to approve the passage of the Resolution to the County Board. **M/S** Simon/Asbheck to amend the resolution by taking out "32 hour per week" in the last paragraph beginning "NOW, THEREFORE". Motion to amend passed on a voice vote. DePasse called the question as to the resolution as amended. Amended resolution passed on a voice vote.

8. Standing Monthly Reports

a. YTD Budget Report

Marheine identified an unanticipated cost related to incorrect planning for Solid Waste projects and asked Cohrs to attend the meeting to discuss how this will affect his 2025 budget. The Solid Waste committee has been made aware of this. Marheine and Cohrs will continue to monitor. There are no other concerns at this time.

b. NCHC Financials

The North Central Healthcare financials were available for review.

c. Cash Report - May

The June cash report was in the packet for review. An increase from prior year was attributed to the timing of incoming funds for Solid Waste and remaining ARPA funding.

d. Sales Tax Report - July

County sales tax report indicated a 7.3% increase from the prior year despite an anticipated $11,000 reduction in sales tax revenue due to a new exemption on utilities for non-primary dwellings.

e. Health Insurance Fund Report

The Health Insurance fund highlighted a significant stop-loss payment which helped the plan return to a positive balance for the current month.

9. Review Correspondence/Communications

The Spotlight article regarding sales tax revenue reducing Lincoln County sales taxes by approximately $11,000.

10. Review County Voucher Listing

Reviewed by DePasse

11. Set Next Meeting Date & Adjourn

September 5, 2025 at 7:30 a.m.

12. Adjourn

Adjourned at 8:42 a.m.