

LINCOLN COUNTY FINANCE & INSURANCE COMMITTEE

Friday, September 5, 2025 - 8:00 AM

MINUTES

1. Call to Order

Meeting was called to order by the chair at 8:40 a.m.

Members Present: Julie DePasse, Norbert Ashbeck, Angela Cummings and Eugene Simon

Members Excused: Lori Anderson-Malm

Department Heads Present: Renee Krueger, Robbin Gigl, Travis Spoehr, Tyler Verhasselt, Ken Schneider, Chris Marlow and Heather Marheine

2. Public Comment

None

3. Approval of the Minutes

a. Approve Minutes From: August 1st, 2025

M/S Cummings/Ashbeck to approve the minutes with change to 8.c. cash report - May to cash report - June. Approved with noted change. Motion carried by a voice vote.

4. Treasurer

a. YTD Treasurer Expenditure Report

Gigl stated her total expenditures are at 67.4% which is about average for this time of year. She has no concerns at this time.

b. Account Balance Reports

Gigl stated the LGIP stayed the same from the previous month at 4.36% and the other two accounts are at 3.20% again as well. Last year the outstanding tax base was \$1.3M. This year we show a balance of \$1.0M. Therefore, the taxes outstanding are down \$300,000.

5. County Clerk

a. YTD County Clerk Expenditure Report

Marlowe has no concerns at this time. Everything is in the budget.

b. YTD County Board Expenditure Report

Marlowe has no concerns at this time.

c. Activity Report

Tax deeds have been sent out. There will be a meeting soon to review the tax delinquent properties.

d. Expenses

M/S Ashbeck/Simon to approve the expense report as presented. Motion carried on a voice vote.

6. Finance

a. YTD Finance Expenditure Report

Marheine reported no concerns and explained the audit service is showing 92.2%. This will be allocated out at

year-end and travel training shows 195%. This includes the remote training prepaid in 2024 that now shows as an expense in 2025 of \$2,520. This is Munis software training for the new finance employees.

b. 2026 Budget discussion, changes and possible approvals

Current 2026 levy shows to be balanced for now. We are still waiting for the WI Department of Revenue to show their final numbers. Discussion on the changes made since the August County Board meeting included an increase in Sales tax, a one time transfer to Sheriff Department to offset the correction transition period, an increase for a City of Tomahawk TID termination, adjusting the NCWRPC down to actual, and increasing the finance benefits for a pending retirement. Committee will wait to move on the changes until the final numbers come in at the October meeting.

c. Discuss/Approve Resolution 2025-09-XX Authorizing the Transfer of Funds, the Establishment of an Escrow Account with Respect to and the Defeasance of Certain of the General Obligation Refunding Bonds, Dated February 14, 2017 and Certain of the General Obligation Refunding Bonds, Dated December 1, 2021

M/S Cummings/Simon to approve the passage of the revised version of the Resolution posted in the "Other" packet on the website that added the line in the third WHEREAS "from the sale of the Pine Crest Nursing Home and Health & Human Services Building." The chair called the question as presented, carried by voice vote.

d. Discuss/Approve Resolution 2025-09-XX Designating the Use of the Remaining Funds And Interest After the Defeasance

M/S Simon/Ashbeck to approve the passage of the revised version of the Resolution included in the "Other" packet on the website. The chair called the question as presented, carried by voice vote.

e. Discuss/Possible Approval - Emergency Management P-Card

Marheine explained the reasoning behind the request. Verhasselt and the committee discussed. No action taken.

7. ** Update on the 12.1.2024 - 6.12026 Public Safety Answering Point (PSAP) Grant Status

Verhasselt, Spoehr and Iverson updated the committee on the Public Safety Answering Point (PSAP) Grant status.

8. Closed Session:

- a. The Committee may consider a motion to adjourn into closed session (roll call vote required), pursuant to sec. 19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility: To Wit:**

a. Employee Request for Additional Compensation

M/S Cummings/Simon to enter into closed session to include Krueger and Marheine. Roll call vote. All ayes. Motion carried.

9. Reconvene into open session

- a. Take necessary action, if any, on matters discussed in closed session**

M/S Simon/Ashbeck To enter back into open session. Roll call vote. All Ayes. Motion carried.

No action taken

10. Standing Monthly Reports

- a. YTD County Budget Reports**

The YTD reports were in the packet. Marheine stated there are no concerns at this time.

b. North Central Health Care Financials

Report placed on file.

c. Cash Report

Report placed on file.

d. Sales Tax Report

There was an increase of 6.2% over August 2024. Report placed on file.

e. Health Insurance Fund Report

Report was in the packet. Marheine reported the Health Insurance fund is looking good.

11. Review Correspondence/Communications

None to report

12. Review County Voucher Listing

DePasse will review the vouchers.

13. Set Next Meeting Date & Adjourn

Next meeting will be Friday, October 3rd @ 7:30 a.m.

14. Adjourn

Meeting adjourned at 10:20 a.m.