

LINCOLN COUNTY FINANCE & INSURANCE COMMITTEE

Friday, October 3, 2025 - 8:00 AM

MINUTES

1. Call to Order

Meeting called to order by Chair DePasse at 8:00 a.m.

Supervisors Present: DePasse, Cummings, Ashbeck, Simon

Supervisors Excused: Anderson-Malm

Department Heads Present: Krueger, Gigl, Marlowe, Marheine

Visitors: Jason Hake

2. Public Comment

None

3. Approval of the Minutes

a. Approve Minutes From: 9.5.2025 Finance & Insurance Committee Meeting

M/S Cummings/Simon to Approve Minutes from 9.5.2025 with changes as noted. Carried by a voice vote.

4. Treasurer

a. YTD Budget

Gigl has no worries, the budget is on track for the year.

b. Account Balance Reports

LGIP 4.36%, all others are at 3.20% - all remained the same as last month.

c. Expenses

M/S Ashbeck/Simon to Approve the Expenses as Presented. Carried by a voice vote.

5. County Clerk

a. YTD Budget

Marlowe stated no real concerns at this time.

b. Activity Report

Marlowe concluded there is nothing standing out and that a couple of claims are coming forward. Marriage licenses are ticking up.

c. Expenses

M/S Cummings/Simon to Approve Expenses as Presented. Carried by a voice vote.

6. Finance

a. YTD Finance Expenditure Report

Marheine stated no new concerns.

b. 2026 Budget and CIP Discussion and Possible Action

An increase of \$70,000 for Shared Revenue to Administration, moved \$50,000 from Emergency Management

to Maintenance, Defeased Pine Crest Debt (\$630,300), \$250,000 for Highway out of CIP to levy, Finance \$21,217 for pending increase in benefits, NCWRPC and UW Extension to actual budget request. DePasse explained that CIP will be negative as of 12/2025. Discussion

M/S Cummings/Simon to Change the 2026 Budget Proposal as Noted. Carried by a voice vote.

c. Expenses

M/S Ashbeck/Simon to Approve Expenses as Presented. Carried by a voice vote.

7. Standing Monthly Reports

a. YTD County Budget Expenditures

Discussed the Solid Waste needs. No other worries at this time.

b. North Central Health Care Financials

Hake presented an overview of the enclosed NCHC reports. Discussion.

c. Cash Report

Overall balances are up from 2024. Discussed

d. Sales Tax Report

Sales show to be up 6.9% from 2024.

e. Health Insurance Fund Report

Health Insurance balance came down a little in August but the overall balance is still favorable.

8. Closed Session

M/S Ashbeck/Simon to Convene into Closed Session to Include Committee Members Present and Marheine. All ayes. Motion carried on a roll call vote.

- a. Consideration of motion to adjourn into closed session pursuant to Section 19.85(1) (c), WI Stats., for purpose of considering employment, promotion or performance evaluation data of a public employee over which the governmental body has jurisdiction or exercises responsibility.**

1. Finance Director Performance Review

9. Reconvene Into Open Session

M/S Simon/Ashbeck to Reconvene Back into Open Session. All ayes. Motion carried on a roll call vote.

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

The committee gave a very favorable review and recommended a step increase.

10. Review Correspondence/Communications

None

11. Review County Voucher Listing

DePasse reviewed and signed.

12. Set Next Meeting Date & Adjourn

Friday, October 31st, 7:30 a.m.

13. Adjourn

Chair adjourned the meeting @ 9:06 a.m.

Minutes respectfully prepared by Heather Marheine, Finance Director.