

**Lincoln County**  
**Finance & Insurance Committee**  
**Lincoln County Service Center, Room 248**  
**Tuesday January 4, 2019**  
**7:30 a.m.**

1. **Call Meeting to Order** – Meeting Called to order by Chair Weaver at 7:34 a.m.  
**Members Present** – Rusch, Ashbeck, Allen, Saal, and Weaver  
**Others Present** – Leydet, Marlowe, Hake, Bergstrom, Bremer, Ronsman, Rauchle, Gorski, Kleinschmidt and Petruzates
2. **Approval of Minutes of December 7, 2018** – M/S (Motion/Second) by Saal/Ashbeck to approve minutes as printed – all voting aye.
3. **Lincoln County Tax Deed Procedure** – Leydet had passed out the procedure in December to the Committee members to review. A lengthy discussion followed which included the following: why only two tax deeds were taken, the amount of time the real property lister spends on research, the property evaluation team, In-Rem process, and selling of deeds taken. Most agreed that the procedure works and that more tax deeds need to be taken. Marlowe reported that he will bring more tax deeds to the Committee later this spring (March/April). No motion was made, but the issue will be placed on the February agenda.
4. **County Clerk Year-to-Date Budget and Activity Reports** – Reports were included in the packet. Marlowe noted that the Clerk’s election budget will be overspent. Other line items and increased town billing will cover some of the overage, but Marlowe expects to be over budget in 2018 by around \$7,000. Discussion followed. Reports were placed on file.
5. **Taking of Tax Deeds** – This item was inadvertently left on the January agenda from the December agenda. No action taken.
6. **County Treasurer’s Report** – The monthly reports were in the packet and no significant budget issues were raised. Local Government Investment Pool interest rates were reported at 2.27% in November up from .85% in January 2018. Discussion followed. Reports were placed on file.
7. **Cash Report** - Director Leydet reviewed the cash report. Cash decreased 5.11 percent or \$1,235,425.65 over last year at this time. Reductions in Pine Crest cash due to the building project. Discussion followed. Report was placed on file.
8. **December 2018 Year-to-Date Budget Report** – Leydet presented the report to the Committee. Leydet reported budgets are tight at year-end. We are anticipating contingency fund requests. Amounts will not be known until after year-end close (mid-February). Many issues have been discussed many times throughout the year. Discussion followed. The report was placed on file and will be presented at the January County Board meeting.
9. **Sheriff’s Office 2019 Budget Modification** – Leydet presented the line item adjustments for donations, grant revenues, and expenditure line corrections. Discussion followed. M/S Rusch/Ashbeck to approve budget modification as presented – all voting aye.

10. **North Central Health Care Budget Report** – The report shows North Central Health Care operating budget for Lincoln County is \$235,021 better than budgeted through November. Report was placed on file.
11. **Court Collection Position Report** – Report shows collections of \$25,730 in December and \$421,630 for 2018. This is the most ever collected by the collection position in a calendar year. Discussion followed. Report was placed on file.
12. **Director's Report** – Director Leydet reviewed the December report and reported that he will be over budget due to a retirement. Report was placed on file
13. **Review Correspondence/Communication** – An article was included in the packet which reported that the U.S. Government Accountability Office (GAO) predicts that expenditure will outpace revenue for all levels of government in the next 50 years if changes are not made. Discussion followed.
14. **Review County Voucher Listing** – Listing was made available all checks were sequentially numbered with no unusual checks being noted.
15. **Set Next Meeting Date** – Finance and Insurance Committee meetings will be held on the second Friday of each month unless otherwise noted. The February meeting will be on February 8<sup>th</sup> at 7:30 a.m.
16. **Adjourn** – M/S Allen/Ashbeck to adjourn at 8:43 a.m. – all voting aye.

Minutes prepared by,  
Dan Leydet, Finance Director