

**Lincoln County**  
**Finance & Insurance Committee**  
**Lincoln County Service Center, Room 247/248**  
**Friday August 4, 2023**  
**7:30 am**

**Members Present:** DePasse, Ashbeck, Cummings, Simon, Anderson-Malm

**Members Excused:** None

**Others Present:** Gierl, Gigl, Fenske, Krueger, Verhasselt, Marlowe, Cohrs, Iverson, Hanz

**Virtually Present:** Bowe

1. **Call Meeting to Order:** Meeting called to order by DePasse at 7:30 a.m.
2. **Public Comment:** None
3. **Approval of Minutes - July 7, 2023:** M/S Anderson-Malm/Cummings to approve July 7, 2023 minutes. All voting aye.
4. **Treasurer**
  - a. **YTD Budget:** Budget is at 54% for the year. No concerns at this time.
  - b. **Account Balance Reports:** LGIP went from 5.01% to 5.09%. The other two stayed the same at 4.38%.
5. **County Clerk**
  - a. **YTD Budget:** No budgetary concerns. Wages and fringe expenditures are elevated due to a retirement.
  - b. **Activity Report:** Marriage licenses have increased. Tax deed notices are being sent out on August 4. An updated was given on the tax deed process.
  - c. **Approval of Expense Reimbursement:** M/S Ashbeck/Simon to approve the expense reimbursement report. All voting aye.
6. **Approval of Highway Purchase Card:** Hanz discussed the need for a purchase card. M/S Anderson-Malm/Ashbeck to approve a purchase card with a \$10,000 limit. All voting aye.
7. **Maintenance 2023 CIP Request/Approval: Service Center Boiler Replacement:** Gierl requested to move a 2024 CIP request to 2023 due to the boilers leaking. Additionally, they can take advantage of Focus On Energy rebates and purchasing the boilers before the cost increase. The request in the 2024 CIP plan is for \$170,000 but if done this year is estimated at \$150,000 before rebates. M/S Simon/Ashbeck to approve the CIP request for \$150,000 to replace the service center boilers. All voting aye.
8. **Solid Waste 2023 CIP Request/Approval: 2023 Construction and Schedule:** Cohrs explained that the Landfill is filling up sooner than anticipated and construction needs to be moved from 2024 to 2023. Discussion followed. M/S Simon/Anderson-Malm to amend the CIP request to have the CIP funding of \$190,000 come from Solid Waste funds by eliminating the \$200,000 transfer to the General Fund for 2023. All voting aye.
9. **Emergency Management: Approval of Resolution 2023-08-xx Resolution to Authorize the Application of the Public Service Answering Point Grant (PSAP):** Verhasselt presented an update on the resolution for the PSAP. The match portion will be about \$40,935 for

approximately \$409,000 in grant monies. There is currently \$229,000 of CIP projects in Maintenance, IT, and Sheriff that could be covered within this grant. Discussion followed. M/S Cummings/Anderson-Malm to approve the resolution. All voting aye.

10. **NCHC Financials – June:** Krueger reported that the core programs (mandated services) are doing well. Pine Crest is anticipating a loss for the year. Discussion followed
11. **July YTD Budget:** Report was in the packet. The expenditure budget is currently at 56.5%. No other concerns.
12. **Cash Report:** CIP transfers will be made in August. The Non-Metallic Mine (NMM) bank account was closed in July.
13. **Sales Tax Report:** July's payment was down from last year but the year to date is about the same as the prior year.
14. **Health Insurance Fund Report:** Month showed a net gain of \$212,823, year to date gain of \$470,492.
15. **Finance YTD Budget Report and departmental update:** No budgetary concerns.
16. **Finance Director Timesheet Approval for the Following Dates: 6/26/23-7/23/23:** M/S Cummings/Ashbeck to approve Finance Director Timesheets for 6/26/23-7/23/23. All voting aye.
17. **LATCF 2<sup>ND</sup> Tranche Payment Discussion and possible approval:** Fenske informed that the second tranche payment was applied for. Discussion followed. M/S Ashbeck/Anderson-Malm to allow the Finance Director to report on the use of LATCF funds. All voting aye
18. **2024 Budget discussion, changes, and possible approvals:** An update was given on the current 2024 budget along with proposed changes. The preliminary net new construction is 1.06%. Discussion followed. M/S Simon/Ashbeck to make the following changes: **Non-Departmental budget:** Increase Child Support Grant by \$30,000, Increase sales tax by \$75,000, increase managed forest revenue \$15,000 and move the \$250,000 roads expense to be funded by CIP; **County Board budget:** Reduce libraries \$32,985 to actual and to move Family Care of \$289,849 from CIP to the operating budget; **Sheriff budget-** add \$630,287 shared revenue and reduce the 911 software \$55,000; **Emergency Medical budget:** increase Merrill Fire Department \$19,674, reduce Tomahawk/Aspirus \$63,033 and increase software \$8,000. All voting aye.
19. **2024 CIP discussion and possible approval:** Discussion on the current 2024 CIP/Outlay requests occurred. Changes discussed were as follows: Remove Family Care \$289,849, add Patrol Vehicles \$180,000, add Investigator vehicle \$41,000, and add Sheriff Tasers \$50,700. M/S Cummings/Simon to make the changes discussed. All voting aye.
20. **Review Correspondence/Communications:** The auditors sent the final 2022 audit. It will be brought to the committee next month.
21. **Review County Voucher Listing:** Reviewed by DePasse.
22. **Set Next Meeting Date:** September 8, 2023 at 7:30 a.m.
23. **Adjourn:** Meeting adjourned at 9:05 a.m.

*Minutes prepared by Samantha Fenske, Finance Director*