

Lincoln County
Finance & Insurance Committee
Lincoln County Service Center, Room 257
Friday December 8, 2023
7:30 am

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

Members Excused: None

Others Present: Fenske, Gigl, Marlowe, Bowe

Virtually Present: Krueger

1. **Call Meeting to Order:** Meeting called to order by DePasse at 7:30 a.m.
2. **Public Comment:** None.
3. **Approval of Minutes – November 3, 2023:** (Was referred to as “October 6,2023” in meeting but intent was the November 3, 2023 minutes in the packet). M/S Cummings/Anderson-Malm to approve the minutes. All voting aye.
4. **Treasurer**
 - a. **YTD Budget:** No concerns at this time.
 - b. **Account Balance Reports:** LGIP went from 5.35% to 5.37%. The General and ARPA remained the same at 4.09%.
5. **County Clerk**
 - a. **YTD Budget:** No new concerns. Election revenues exceeded the budgeted amount.
 - b. **Tax Deed Update:** Marlowe presented an update on the tax deeds. Discussion followed.
 - c. **Activity Report:** Report is in the packet.
 - d. **Approval of Expense Reimbursement.** M/S Cummings/Ashbeck to approve the expense reimbursement. All voting aye.
6. **Finance**
 - a. **YTD Budget Report.** Report is in the packet. Expected to be within budget at year end.
 - b. **Approval of Expense Reimbursement.** M/S Ashbeck/Anderson-Malm to approve the expense reimbursement. All voting aye.
 - c. **Finance Director Timesheet Approval for the Following Dates: 10/16/23-11/26/23.** M/S Anderson-Malm/Ashbeck to approve Finance Director time sheets for 10/16/23-11/26/23. All voting aye.
7. **Approval of Resolution 2023-12-xx Cancellation of checks.** Gigl presented the resolution. DePasse will author and Cummings will co-sponsor the resolution. M/S Ashbeck/Simon to approve Resolution 2023-12-xx Cancellation of checks. All aye (Anderson-Malm absent for vote).
8. **Approval of Resolution 2023-12-xx Designation of Public Depositories.** Fenske presented the resolution. DePasse to author and Ashbeck and Cummings to co-sponsor. M/S Cummings/Ashbeck to approve Resolution 2023-12-xx Designation of Public Depositories

with the amendments to correct the “Crossbridge Community Bank Tomahawk” zip code and replace “Tomahawk Community Bank” with “Crossbridge Community Bank Tomahawk”. All voting aye.

9. **Forestry Shop fund designation discussion and possible approval:** Bowe presented. The Forestry department would like to assign some of their fund balance for future Forestry Shop needs such as repairs. Discussion followed. Item to be brought back to to allow for additional research.
10. **Morgue operating expenditure discussion:** Discussion occurred whether to track the morgue utilities in the Maintenance budget or Coroner budget. Consensus was to track it in Maintenance budget.
11. **Worker’s Compensation Premium:** Policy was in the packet. Discussion followed.
12. **Humane Society Contract 2024.** The contract was in the packet for review. The Lincoln County Humane Society is presenting to their board on December 15, 2023. Possible changes were discussed. M/S to approve the contract Ashbeck/Anderson Malm. Ayes- DePasse, Anderson-Malm, Cummings, and Ashbeck. Nays-Simon. Motion carried
13. **NCHC Financials -October:** Pine Crest has a year to date gain of \$424,228. The total for direct services was a year to date gain of \$605,367. Discussion followed.
14. **November YTD Budget:** Expenditure budget is currently at 96.3%. Budgets are expected to be close at the end of the year.
15. **Cash Report:** Report was in the packet. Cash was up 1.2% from last year at this time.
16. **Sales Tax Report:** The November payment was \$293,933. It is expected to meet budget this year.
17. **Health Insurance Fund Report:** There is \$102,113 gain year-to-date.
18. **Review Correspondence/Communications:** The preliminary audit is scheduled for January 15-17.
19. **Review County Voucher Listing:** Reviewed by DePasse.
20. **Set Next Meeting Date:** January 5, 2023 at 7:30 a.m.
21. **Adjourn:** Meeting adjourned at 8:35 a.m.

Minutes prepared by Samantha Fenske, Finance Director