

**Lincoln County**  
**Finance & Insurance Committee**  
**Lincoln County Service Center, Room 247/248**  
**Friday May 3, 2024**  
**7:30 am**

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

**Members Excused:** None

**Others Present:** Caylor, Cohrs, Fenske, Gigl, Krueger, Marlowe

**Virtually Present:** Jankowsky, Viegut

- 1) **Call Meeting to Order:** Meeting called to order by DePasse at 7:31 a.m.
- 2) **Elect Finance and Insurance Committee Vice Chair.** M/S Anderson-Malm/Ashbeck to elect Simon as Finance and Insurance Committee Vice Chair. All voting aye.
- 3) **Elect Finance and Insurance Committee Secretary:** M/S Anderson-Malm/Ashbeck to elect Cummings as Finance and Insurance Committee Secretary. All voting aye.
- 4) **Public Comment:** None
- 5) **Approval of Minutes – April 12, 2024:** M/S Anderson-Malm/Ashbeck to approve April 12, 2024 minutes. All voting aye.
- 6) **Treasurer**
  - a. **YTD Budget:** No new concerns. Budget currently at 31%.
  - b. **Account Balance Reports:** LGIP went from 5.39% to 5.4%. General checking and ARPA remained at 4.09%.
  - c. **Approval of 2025 Treasurer Budget.** Reviewed and discussed. M/S Cummings/Anderson-Malm to approve the 2025 Treasurer budget. All voting aye.
- 7) **County Clerk**
  - a. **YTD Budget:** YTD budget was reviewed. Election budget currently elevated.
  - b. **Activity Report:** Insurance claims came in at end of March and beginning of April. Tax deed process is starting.
  - c. **Proclamation of 55<sup>th</sup> Annual Professional Municipal Clerks Week May 5-11, 2024:** Marlowe explained the proclamation. A letter of appreciation will be sent to municipal clerks. M/S Simon/Cummings to approve the Proclamation of the 55<sup>th</sup> Annual Professional Municipal Clerks Week may 5-11, 2024. Voting aye-Ashbeck, Cummings, DePasse, and Simon. Abstained: Anderson-Malm.
  - d. **Approval of Expense Reimbursement:** Expense reimbursement for the month of April presented and explained by Marlowe. M/S Cummings/Ashbeck to approve expense reimbursement. All voting aye.
  - e. **Approval of 2025 County Clerk Budget:** Reviewed and discussed. M/S Anderson-Malm/Simon to approve the 2025 County Clerk Budget. All voting aye.
- 8) **Finance**
  - a. **YTD Budget Report:** Budget is at 27.2% of the expenditure budget.
  - b. **Finance Director Timesheet Approval for the Following Dates: 04/01/2024-04/28/2024:** M/S Anderson-Malm/ Simon to approve Finance director timesheets for 4/1/24-4/28/24. All voting aye.
  - c. **Approval of 2025 Budgets:**
    - i. **Finance:** Reviewed and discussed. M/S. Ashbeck/Simon to approve 2025 Finance Budget. All voting aye.

- ii. **Non Departmental:** Reviewed and discussed. M/S Cummings/Anderson-Malm to approve the 2025 Non Departmental budget with an amendment to reduce Funds Applied and Transfer out by \$250,000. All voting aye.
  - iii. **Debt Service:** Reviewed and discussed. M/S Anderson-Malm/Simon to approve the 2025 Debt Service budget. All voting aye.
  - iv. **Dog License:** Reviewed and discussed. M/S Cummings/Anderson-Malm to approve the 2025 Dog License budget. All voting aye.
- 9) **Discussion and Possible Action of \$5,000 Indigent Funeral Costs for Coroner budget:** Caylor explained the need and approval process. M/S Anderson-Malm/Cummings to approve a \$5,000 budget for Indigent Funeral in the Coroner budget to be covered by contingency funds for the 2024 budget. All voting aye.
- 10) **Approval of Budget transfer from Admin to Emergency Management for safety training in the amount of \$3,000:** This was to move the budget for safety training from the Administration budget to the Emergency Management budget who now has that responsibility. M/S Ashbeck/Simon to approve the budget transfer from Admin to Emergency Management for safety training in the amount of \$3,000. All voting aye.
- 11) **Solid Waste funding discussion and possible approval: Long term care and Closure accounts:** New DNR calculations received in late April find the Closure escrow account underfunded. The 3 options for funding were discussed. M/S Cummings/Simon to approve the option which will transfer \$1,450,000 from the Long Term Care Escrow account to the Closure account and make in-payments of \$350,000/year for the next 5 years with the first payment coming from the General Fund with a reevaluation of the funding source next year. All voting aye.
- 12) **Solid Waste funding discussion and possible approval: Clay haul, liner construction, engineering, and equipment:** The total of the clay haul, liner construction, engineering fees and equipment (compactor) is \$3,675,095. Funding options were discussed and considered. M/S Ashbeck/Cummings to fund the clay haul, liner construction, engineering fees, and equipment from the General Fund. All voting aye.
- 13) **Approval of 2023 Budget Modifications:** All budget modifications were reviewed and discussed. Motion/Second to approve the budget modification are as follows:
- a. **Non Departmental:** M/S Cummings/Ashbeck. All voting aye.
  - b. **Maintenance:** M/S Simon/Ashbeck. All voting aye.
  - c. **Circuit Court:** M/S Cummings/Simon. All voting aye.
  - d. **Land:** M/S Ashbeck/Cummings. All voting aye.
  - e. **Child Support:** M/S Cummings/Simon. All voting aye.
  - f. **County Roads:** M/S Cummings/Ashbeck. All voting aye.
  - g. **Health Department:** M/S Simon/Ashbeck. All voting aye.
  - h. **Social Services:** M/S Cummings/Simon. All voting aye.
  - i. **Solid Waste:** M/S. Cummings/Ashbeck. All voting aye.
  - j. **Forestry:** M/S Cummings/Simon. All voting aye.
- 14) **Approval of Contingency Requests: Sheriff.** Contingency request was discussed and reviewed. M/S Simon/Ashbeck to approve Sheriff Contingency request. All voting aye.
- 15) **Approval of Carryovers: Administrative Personnel, Maintenance, Veterans, Land, UW Ext, EMS, Health Dept:** Carryovers were in the packet and reviewed and discussed. M/S. Ashbeck/Simon to approve the carryover overs. All voting aye.
- 16) **EMS Donation Review:** The committee reviewed and discussed the donation documentation that the EMS fund received from the Bierman Family Foundation in 2023.
- 17) **NCHC Financials – March:** Reports were in the packet and were reviewed and discussed.
- 18) **CIP financing strategies:** The CIP fund is low. Strategies and options were discussed on how to fund CIP and will be worked on during the budgeting process.

- 19) Cash Report-March:** Report was in the packet. The CIP designation went up from last month due to CIP returns.
- 20) Sales Tax Report:** Report was unavailable at this time and will be in next month.
- 21) Health Insurance Fund Report:** Currently at a loss of \$106,930. It will continue to be monitored.
- 22) 2023 Budget Update:** Fenske gave an update on the 2023 budget.
- 23) 2024 YTD Budget Report:** Report was in the packet and discussed. Prepaids were charged out which will show in IT, Sheriff, and Maintenance budgets.
- 24) 2025 Budget:** Committees are reviewing the initial 2025 budgets this month and will be presented to the Finance and Insurance Committee next month.
- a. DOL Final Overtime Rule:** The final overtime rule from Department of Labor was discussed.
- 25) Review Correspondence/Communications:** Termination of the management services agreement was received from NCHC effective 7/1/2024.
- 26) Review County Voucher Listing:** Reviewed by DePasse.
- 27) Set Next Meeting Date:** June 7<sup>th</sup>, 2024 at 7:30 a.m.
- 28) Adjourn:** Meeting adjourned at 10:29 a.m.
- 29)**

*Minutes prepared by Samantha Fenske, Finance Director*