

Chair Kathleen Rushlow called the meeting of the Finance Committee at 8:30 a.m. on Thursday, October 16, 2008, in conference room #2, at the Vilas County Courthouse, Eagle River, Wisconsin.

All meeting notices were properly posted.

The following persons were present: Chair Kathleen Rushlow, Vice-Chair Christopher Mayer, Linda Thorpe, Charles Rayala, and Steve Favorite (9:15 a.m.) County Auditor Jon Trautman, Dave Alleman, Beth Carter, and Marjorie Hiller.

A motion was made by C. Rayala and seconded by C. Mayer to approve the agenda to be discussed in any order at the discretion of the Chair. All voting aye, carried.

A motion was made by L. Thorpe and seconded by C. Mayer to approve the September 15, 2008, minutes. All voting aye, carried.

Investment of County Funds: A motion was made by C. Rayala, seconded by C. Mayer to approve the Treasurer's report. All voting aye, carried.

Processing of 2008 Tax Bills: (Will be discussed at the November meeting.)

Resolution from General Fund for Smoke Stack Extensions: The Public Property Committee is requesting approval to transfer \$6,600.00 from the General Fund to extend the boiler room smokestacks in the Courthouse complex, to improve the existing ventilation. A motion was made by C. Rayala and seconded by L. Thorpe, to approve sending a joint resolution with the Public Property Committee to the November County Board meeting requesting that \$6,600.00 be transferred from the General Fund to the Maintenance Department Capital Equipment line item 100.51600.810. All voting aye, carried.

Resolution - Additional Funds from the General Fund for the Circuit Court Jury Witness 143 Account: Due to an increase in the number of jury trials and an out-of-county jury trial, the Circuit Court Jurors, Bailiffs and Witness 143 account of \$28,000.00 has been spent. Clerk of Circuit Court, Jean Numrich, is requesting a transfer of \$5,000.00 from the General Fund into this account for the purpose of paying these fees for the remainder of the year. A motion was made by C. Mayer and seconded by C. Rayala, to approve sending a resolution to the November County Board meeting requesting \$5,000.00 from the General Fund into the 143 Bailiffs, Jurors, and Witness Circuit Court account. All voting aye, carried.

Resolution for Cancellation of 2005-2007 Taxes - St. Germain: A resolution was submitted to cancel 2005-2007 taxes for computer number 024-2339 due to the parcel no longer exists per the town assessor. A motion made by C. Rayala and seconded by C. Mayer to approve sending

this resolution to the November County Board for approval. All voting aye, carried.

County Loan for Eagle River Airport Expansion Project - Resolution:  
The Economic Development Committee referred a letter from the Eagle River Airport Commission to Finance, requesting a future loan from the County for the purchase of 9.93 acres of land located near the intersection of Highway 45 and County G and in the approach to runway 22. The Eagle River Airport Commission is applying for a land loan through the State of Wisconsin Bureau of Aeronautics. One of the requirements of the land loan is 20% down. The total project cost may approach near \$400,000.00 and the Airport Commission has requested that the County loan them 80,000.00, which is the down payment amount. The Eagle River Airport Commission is anticipating receiving Federal FAA funds that will allow the Eagle River Union Airport to fully reimburse the County for the \$80,000.00 loan, plus 4% interest. A motion was made by C. Rayala and seconded by L. Thorpe to approve this request and send this resolution to the November County Board meeting. Discussion. All voting aye, carried.

Health Insurance Cobra Account - Transfer of Funds from General Fund - Resolution: County Clerk Dave Alleman is requesting that \$2,218.47 be transferred from the General Fund and deposited into the Health Insurance-COBRA liability account #100.21530, due to a depositing error made in 2007. This error was not discovered until October 2008, and this money left in the County Clerk's budget was transferred back into the General Fund at the close of 2007. Motion by C. Rayala and seconded by L. Thorpe, to approve this transfer and send this resolution to the November County Board meeting for their approval. All voting aye, carried.

Resolution - Transfer from the General Fund to District Attorney Budget: Because of several line items in the District Attorney's 2008 budget being depleted primarily due to expenses associated with an out of county jury trial, the District Attorney is requesting \$4,997.08 be transferred from the General fund into the following accounts to cover outstanding bills and remaining expenses for 2008:

- \$200.00 to line item 100.51310.603 (Other Witness Expense)
- \$300.00 to line item 100.51310.320 (Conventions, Dues & Meetings)
- \$1,500.00 to line item 100.51310.310 (Supplies)
- \$832.00 to line item 100.51310.312 (Xerox)
- \$450.00 to line item 100.51310.221 (Telephone)
- \$965.08 to line item 100.51310.246 (Extradition)
- \$400.00 to line item 100.51310.215 (Document Service) and
- \$350.00 to line item 100.51310.168 (Special Prosecutor).

A motion was made by C. Rayala and seconded by L. Thorpe to approve this request and send this resolution to the November County Board meeting. All voting aye, carried.

(Steve Favorite arrived at 9:15 a.m.)

Line Item Transfers: A motion was made by C. Rayala and seconded by C. Mayer to approve the following line item transfers:

- a. Corporation Counsel Budget: Transfer \$540.00 from the Legal Fees line item 100.51315.149 to the Supplies line item 100.51315.310;
- b. General Building & Ground Budget: Transfer \$100.00 from the Outlay Justice Center Sidewalk Repair line item 100.57234.820 and \$1,645.80 from the Outlay Justice Center Garage Doors line item 100.57235.820 to the Boiler Maintenance line item 100.51600.408; Also transfer \$300.00 from the Outlay Justice Center Garage Doors line item 100.57235.820 to the Telephone line item 100.51600.221;
- c. Tax Listing Budget: Transfer \$50.00 from the Maintenance of Equipment line item 100.51715.240 to the Conventions, Dues & Meetings line item 100.51715.320;
- d. Land Information Mapping/Land Records: Transfer \$1,182.54 from the Land Records Capital Equipment line item 100.51735.810 to the Information Systems Outlay line item 100.57144.810; and transfer \$2,471.18 from the Land Information/Mapping line item 100.51730.265 to the Land Information/Mapping Capital Equipment line item 100.51730.810;
- e. Emergency Management Budget: Transfer \$400.00 from the Travel line item 100.52600.330, \$250.00 from the Training line item 100.52600.393 and \$150.00 from the Radio line item 100.52600.233 and disburse to the Auto Operating expense line item 100.52600.395 (total of \$800.00); Transfer \$50.00 from the Radio line item 100.52600.233 and \$100.00 from the supplies line item 100.52600.310 and disburse (total of \$150.00) to the Telephone line item 100.52600.221; Transfer \$83.91 from the Supplies line item 100.52600.310 to the EPCRA Computer/Hazmat line item 100.52600.829;
- f. Veterans Service Office Budget: Transfer \$25.00 from the Per Diem line item 100.54705.140 to the Veteran Service Commission line item 100.54705.334;
- g. Social Services Budget: Transfer \$840.00 from the Substitute Care line item 230.54515.187 to the Social Services Board line item 230.54500.162;
- h. Register of Deeds Budget: Transfer \$700.00 from the Convention, Dues & Meetings line item 100.51710.320 to the Supplies line item 100.51710.310.

All voting aye, carried.

Approval of Seminars and Lodging: A motion was made by C. Rayala and seconded by C. Mayer to approve the following seminars and lodging:

Deputy Co. Coroner Sig Baake to attend the John R. Teggatz Forensic Science Seminar in Milwaukee November 5 and 6;

Asst. D.A. David Breedlove to attend the 2008 SPET Fall Conference in Elkhart Lake November 12 thru November 14; and

Marjorie Hiller to attend the ACS Payroll Year End Seminar in Neillsville on November 6.

All voting aye, carried.

Vilas County Business Credit Policy: Kathleen Rushlow discussed a business credit policy with the committee and Dave Alleman, which would only be for County Board lodging. Dave Alleman will draft a policy for the November Finance meeting.

Letters and Communications: Kathleen Rushlow communicated with the committee the safety and training issues Loss Control Committee was addressing and would like to discuss this further regarding assigning these duties to the Emergency Management Director at the Tuesday October 21 Finance meeting.

2007 Audit Report - Jon Trautman: County Auditor, Jon Trautman of Schenck Solutions presented the 2007 audit report. The following control deficiencies were listed in the audit report:

1. Lack of Timely Cash Reconciliations;
2. Year End Closing and Financial Reporting;
3. Maintenance of Capital Asset Records.

Recommendations for Civil Process Fees Accounting, Clerk of Courts Reconciliation of Trust, Forestry Department Receipting Procedures; Departmental Charges for central supply, telephone, postage and freight charges, Public Health Reconciliations to the General Ledger and Social Services Billing procedures for Case Management services were also discussed.

A motion was made by L. Thorpe and seconded by C. Rayala to approve the audit report. All voting aye, carried.

Future Meeting Dates: The budget hearing meetings are scheduled for Monday and Tuesday, October 20 & 21 at 8:30 a.m. The next scheduled monthly Finance meeting is Monday, November 17<sup>th</sup>.

Approval of Bills Motion by S. Favorite and seconded by C. Rayala to approve the bills. All voting aye, carried.

A motion by C. Rayala, seconded by C. Mayer to adjourn the meeting. All voting aye, carried.

Minutes reflect the recorders notations and are subject to approval by the appropriate board or committee.

Submitted by:

Marjorie Hiller