

Chair Kathleen Rushlow called the meeting of the Finance Committee at 8:32 a.m. on Tuesday, November 17, 2009, 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, Steve Favorite, Charles Rayala, Highway Commissioner Jim Fischer, Highway Bookkeeper Tom Numrich, County Treasurer Jerri Radtke, Public Health Director Gina Egan, Clerk of Circuit Court Jean Numrich, County Clerk Dave Alleman and Finance Secretary Marjorie Hiller.

A motion was made by C. Rayala and seconded by S. Favorite 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. Rayala to approve the October 15 and 28, 2009, minutes. All voting aye, carried.

**Approval of Highway Bills:** A motion was made by C. Mayer and seconded by C. Rayala to approve the Highway Bills. All voting aye, carried.

**Approval of Bills and Payroll:** A motion was made by L. Thorpe and seconded by C. Mayer to approve the bills and vouchers from the various departments in the Courthouse and Sheriff's Department. All voting aye, carried. A motion was made by L. Thorpe and seconded by S. Favorite to approve the Courthouse and Highway October 23 and November 6 payrolls and the County Board October 19 payroll. All voting aye, carried.

**Investment of County Funds:** Motion by C. Mayer and seconded by C. Rayala to approve the Treasurer's report. All voting aye, carried.

**2009 Line Item Transfer – g. County Treasurer:** Motion by C. Mayer and seconded by S. Favorite to approve the transfer of \$400.00 from the County Treasurer Extra Help line item #100.51520.131 to the Conventions, Dues and Meetings line item #100.51520.320. All voting aye, carried.

**Approval of seminars and lodging:** Motion by L. Thorpe and seconded by S. Favorite to approve Jerri Radtke to attend a meeting in Green Bay, December 9, 2009, on County Wide Assessing. All voting aye, carried.

**Animal Shelter Payments – Gina Egan:** Gina Egan informed the committee that she was working with the Corporation Counsel on a service agreement regarding humane officer charges. An amount per call needs to be determined and will report back to the Committee at that time.

**2008 Auditor Report/Management Letter – Observations and Considerations:** The committee discussed the auditor's observations and considerations. Clerk of Circuit Court Jean

Numrich appeared regarding her deposits. It was suggested that she make daily deposits when the amount of the checks and cash is \$1,000.00 or more.

Timely reconciliation of cash transactions and various department reconciliations to the County General Ledger need to be done monthly. The Committee would like the County Clerk to contact retired auditor Jeff Cohen to work with the Clerk in doing these reconciliations.

The balance sheet accounts allocating telephone, central supply, postage and freight charges to various departments have grown considerably during the year. Part of this is because the base charges such as for telephones have not been allocated to the departments due to the present phone allocation software not including all charges. These balance sheet accounts need to be compared to the actual department allocations and this will need to be discussed further at the next meeting.

There was also discussion on possible assigning the Finance Committee as the Finance Director and in which this could be inserted in the Standing Rules. This will be checked into further and discussed at the next meeting.

**Auditing Services for 2010:** The contract for Auditing Services in 2010 (audit year 2009) from Schenck SC was discussed. Motion by C. Rayala and seconded by C. Mayer to approve hiring Schenck SC for the auditing services in 2010 (2009 audit year). All voting aye, carried.

**Human Service Center:** No discussion.

**Borrowing for Telephone System:** Borrowing or bonding for the new phone systems was discussed. Dave Alleman suggested that the County should borrow from the general fund for this new system. Looking at the investment report and the interest rates being so low, interest rates for borrowing from another source or bonding would be much higher. Motion by C. Rayala and seconded by C. Mayer to have the Corporation Counsel and County Clerk work on a resolution for the January Board meeting borrowing this money from the general fund. All voting aye, carried.

**Memorandum of Understanding & Fee Schedule for State Wide Voter Registration System:** Dave Alleman informed the committee that it is once again time to have the Memorandum of Understanding & Fee Schedule for the state wide voter registration signed by the Towns and Vilas County. The fee schedule is based on the population of the Town. A motion was made by L. Thorpe and S. Favorite to approve this memorandum and fee schedule. All voting aye, carried.

**2009 Line Item Transfers:** A motion was made by C. Rayala and seconded by S. Favorite to approve the following line item transfers:

- a. **General Building & Plant** – Transfer \$25,000.00 from the natural gas line item #100.51600.223 to the light, water & fire protection line item #100.51600.222; transfer \$1,000.00 from the capital equipment line item #100.51600.810 to the forestry maintenance line item #100.51600.389; and

- b. **Sheriff Budget** – Transfer \$56,219.66 from the deputy sheriff line item #100.52101.117 and disburse \$19,141.66 to the capital equipment outlay line item #100.57162.810, \$32,078.00 to the contractual services line item and \$5,000.00 to the part-time deputy line item #100.52101.139; transfer \$664.09 from the contractual services line item #100.52101.201 to the testing & promotions line item #100.52101.392; transfer \$2,000.00 from the Telecommunicator salaries line item #100.52101.129 to the part time Telecommunicator salaries line #100.52101.238;

**Jail Budget** – Transfer \$1,004.33 from the correctional officer salaries line item #100.52701.128 to the part time record specialist line item #100.52701.204;

**Emergency Management Budget** – Transfer \$600.00 from the travel line item #100.52600.330 and disburse \$500.00 to the auto expense line item #100.52600.395 and \$100.00 to the postage line item #100.52600.311; transfer \$300.00 from the radio line item #100.52600.233 to the auto expense line item #100.52600.395;

- c. **Circuit Court** - Transfer \$3,500.00 from the special prosecutor line item #100.51210.144 to the supplies line item #100.51210.310; transfer \$2,000.00 from the protective placement line item #100.51210.146 to the court appointed counsel line item #100.51210.359; transfer \$3,000.00 from the maintenance of equipment line item #100.51210.240 to the court appointed counsel line item #100.5121.359 and \$3,000.00 from the witness, bailiff & jurors line item #100.51210.143 to the court appointed counsel line item #100.51210.359;
- d. **Forestry** – Transfer \$250.00 from the phone account line item #100.56103.221 to the postage account line item #100.56103.311;
- f. **Outlay – Space Needs Study** – Transfer \$58.00 from the Outlay JC Sallyport Floor line item #100.57233.820 to the Outlay – Space Needs Study line item #100.57254.599;
- h. **Economic Development** – transfer \$1,000.00 from the special projects line item #100.55632.572 to the segregated land trade and sale line item #250.51560.599;
- i. **County Coroner** – transfer \$4,000.00 from the x-rays & readings line item #100.51351.214 to the Travel line item #100.51351.330; transfer \$1,935.05 from the conventions, due & meetings line item #100.51351.320 to the autopsy line item #100.51351.213; transfer \$210.00 from the photo supplies line item #100.51351.309 to the professional services line item #100.51351.210; transfer \$2,128.00 from the outlay coroner equipment line item #100.57148.810 to the autopsy line item #100.51351.213; transfer \$800.00 from the burial expense line item #100.5135.613 to the autopsy line item #100.5135.213; and transfer \$500.00 from the photo supplies line item #100.51351.309 to the autopsy line item #100.51351.213.

All voting aye, carried.

- e. **Outlay – CH Expansion Design** – Motion by C. Rayala and seconded by S. Favorite to approve the following line item transfers and that these funds can be carried over into the 2010 budget:

Transfer \$80,000.00 from the Outlay – E.R. Airport Loan line item #100.57228.599, \$8,748.16 from the Outlay – Hail Damage line item #100.57252.820, \$6,519.94 from the Outlay – Phone System Study line item #100.57244.599, \$1,131.00 from the Outlay – Courthouse Entrances line item #100.57253.820 and \$887.00 from the Outlay – JC Sally port Floor line item #100.57233.820, (a total of \$97,286.10) to the Outlay – CH Expansion Design line item #100.57254.820.

All voting aye, carried.

**Overtime Report:** The overtime reports were reviewed and discussed.

**Letters and Communications:** There was discussion on the Public Health Department using the County Car.

**Future Meeting Dates:** The next regular scheduled Finance meeting is Tuesday, December 15, 2009.

Motion by C. Rayala and seconded by S. Favorite to adjourn. All voting aye, carried.

Meeting adjourned at 11:48 a.m.

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

Submitted by:

Marjorie Hiller