

Chair Kathleen Rushlow called the meeting of the Finance Committee at 8:35 a.m. on Monday, September 15, 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, Steve Favorite, Fred Radtke, Gina Egan, Dave Alleman, Wendy Budde, Jim Fischer, Jim Galloway, Jerri Radtke, Joan Hansen, and Marjorie Hiller. Excused absence: Charles Rayala.

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

2009 Restorative Justice Budget: County Board Supervisor Fred Radtke appeared and reported that there were 157 Vilas County contacts under the restorative justice program and requested the same 2008 appropriation amount of \$18,700.00 be for the 2009 budget. A motion was made by C. Mayer and seconded by S. Favorite to approve \$18,700.00 for the 2009 appropriation for the restorative justice budget. All voting aye, carried.

Approval of bills: A motion made by L. Thorpe and seconded by C. Mayer to approve the bills and vouchers from the various departments. All voting aye, carried.

Public Health Sustainable Accounts: Public Health Director Gina Egan, Wendy Budde and Dave Alleman appeared regarding the Public Health grant accounts that are self-sustaining, and for approval to have the County Clerk make the appropriate revenue journal entries to the expenditure grant accounts. The 2007 donations and grant money from other sources was put in the general fund at the end of 2007 and should not have been. A motion made by C. Mayer, seconded by S. Favorite to send a resolution to County Board requesting that this money be returned to the appropriate grant expenditure accounts. Discussion. All voting aye, carried. A motion made by S. Favorite, seconded by C. Mayer to give permission to the County Clerk to do the appropriate revenue journal entries to the expenditure grant accounts. All voting aye, carried.

Fixed Asset Reporting: County Clerk Dave Alleman reported to the committee regarding the fixed asset reporting and plans to be in compliance with the GASB regulations in 2009. One of the problems is the .310 expense line items that are used by just about every department for supplies and equipment. Mr. Alleman has examined the chart of accounts and properly tagged the fixed asset accounts as well as created a .810 capital fixed asset equipment account in every department. For 2009, the departments will need to budget separately for supplies and for capital equipment. There will possibly be a lot of requests to transfer funds between supplies and between capital equipment accounts in 2009. A motion made by C. Mayer, and seconded by L. Thorpe to approve the new fixed asset

reporting so that the County can be in compliance with GASB. All voting aye, carried.

Resolution: Transfer from Segregated Highway Fund to 2008 Highway Budget Equipment: There is the need to purchase a Sno Bar system, roof curb system and additional roof panel replacement materials in order to address the construction of the County Highway shop in Arbor Vitae. A resolution requesting the transfer of \$50,000.00 from the segregated Highway Fund to the 2008 Highway Budget needs to be presented at the September 16, 2008 County Board Meeting. A motion was made by C. Mayer and seconded by L. Thorpe to approve sending a resolution to the September County Board meeting for this transfer. All voting aye, carried.

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

Approval of Seminars and Lodging: A motion made by S. Favorite, seconded by C. Mayer to approve Jerri Radtke attending her WCTA conference in Eagle River, October 14-17 and her district meeting on September 25th in Wausau. All voting aye, carried.

Closed Session: A motion was made by L. Thorpe, seconded by C. Mayer to go into closed session at 10:10 a.m. pursuant to Wis. Stats. §19.85 (1) (c) for the purpose of considering employment in the Treasurer's office over which the government body has jurisdiction or exercises responsibility. A roll call vote found the following members voting yes: Chair K. Rushlow, Vice-Chair C. Mayer, L. Thorpe, and S. Favorite, unanimous, motion carried.

Adjournment of Closed Session and Return to Open Session: A motion made by L. Thorpe, seconded by C. Mayer for adjournment of the closed session and return to open session at 10:24 a.m. A roll call vote found the following members voting yes: Chair K. Rushlow, Vice-Chair C. Mayer, L. Thorpe, and S. Favorite, unanimous, motion carried.

Committee may consider ratifying any action taken in closed session: No action taken in closed session.

10:27 a.m. Resolution for Transfer of Funds from the Highway Department Segregated Fund/Property & Casualty Insurance: Dave Alleman and Jim Fischer explained that the Local Government Property Insurance premium is due and payable in July of each year. Past practice has allowed the Highway Department to reimburse the property & liability insurance line item #100.51930.299 for their share of these insurance costs in the next budget year after the policy renewal and payment period, thus creating an annual deficit in this line item. It is recommended that the Highway Department reimburse the property & liability insurance line item the same year that the insurance premium is paid. This one time "catch up" action would require the Highway Department to budget for two insurance premiums to be paid in 2008. A motion was made by C. Mayer, seconded by S. Favorite to send a resolution to the September 16, 2008 County Board meeting requesting the transfer of \$24,404.00 be transferred from the Highway Segregated fund and deposited into the 200.53246.375 Equipment Insurance

line item to pay for this years property and casualty insurance. All voting aye, carried.

Out of State Travel Approval:

- a. Chris Kamps and Michael Duening to attend the 2008 Spillman National Users conference in Salt Lake City, Utah, and Travel Expense Advance for meals. A motion was made by C. Mayer and seconded by S. Favorite to approve the above listed employees to attend the 2008 Spillman National Users Conference in Utah and approve that an advance of one-half of their anticipated meal expenses be paid to them for that week. All voting aye, carried.

Line Item Transfers: A motion made by L. Thorpe, seconded by C. Mayer to approve the following line item transfers:

- a. Veteran Service Office - Transfer \$75.00 from the per diem line item #100.54705.140 to the Travel - Vet Service Commission line item #100.54705.334;
- b. General Building & Plant - Transfer \$1,600.00 from the Miscellaneous Repair line item #100.51600.232 to the Kitchen Maintenance line item #100.51600.353;
- c. Sheriff and Jail Budgets - Transfer \$250.00 from the Sheriff's Contractual Services line item #100.52101.201 to the Out of County Expense line item #100.52101.391; and transfer \$1,000.00 from the Jail C.E.R.T. line item #100.52701.403, \$10,000.00 from the Kitchen Supplies & Equipment line item #100.52701.423 and \$5,000.00 from the Jail Process Fees Paid Out line item #100.52701.431 (a total of \$16,000.00) to the Jail Overtime line item #100.52701.153.

All voting aye, carried.

Approval of Seminars and Lodging: A motion was made by L. Thorpe, seconded by C. Mayer to approve Calvin Burton to attend the Wisconsin Family Court Commissioners Association Fall Conference September 25 and 26 in Sturgeon Bay, Wisconsin. All voting aye, carried.

Register of Deeds - Possible Change in Document Recording Fees: Register of Deeds Joan Hansen appeared to inform the committee that the recording fees, (which are set by statutes), may possibly be changing to a flat document recording fee of \$25.00. Many deeds are only 1-2 pages, but an average mortgage fee is from 3-16 pages. With this change, the County could be losing revenues for mortgage recording fees. Many of the preliminary discussions had begun in the large counties and since that time some committee and county boards have passed resolutions supporting the flat fee. Ms. Hansen is suggesting proceeding with caution regarding this matter.

Register of Deeds - Off-Site Security: Ms. Hansen passed out a picture of the 10 drawer microfilm cabinet that is presently storing the County's backups at the M & I Bank, a list of microfilm storage requirements and a list of where other counties are storing their backup tapes. Due to M & I Bank requesting to have this cabinet removed from their bank by September 30th, Ms. Hansen is requesting direction on where the backups should be stored. The Maintenance Director suggested storing the backup tapes in

the Sheriff's Department. A motion was made by S. Favorite, seconded by C. Mayer to move the cabinet to the Sheriff's Department and store the backups there until another location can be found in the future. All voting aye, carried.

Budgeting requests/Vilas County Court: Judge Nielsen would like the committee to approve the following requests for the Court in their budgeting process:

1. A new computer in the library at a cost of \$754.12,
2. A task chair for the court reporter in the courtroom with a cost of \$550.00, and
3. A task chair for the judge's office at a cost of \$640.00.

A motion was made by S. Favorite and seconded by L. Thorpe to approve to send these 2009 outlay requests to the Public Property Committee. All voting aye, carried.

2009 County Board Budget: The 2009 County Board Budget was discussed and it was decided to only raise the travel line item by \$5,000.00. A motion was made by C. Mayer, seconded by S. Favorite to approve the 2009 County Board budget at \$156,706.60. All voting aye, carried.

Letters and Communications: None.

Future Meeting Dates: The next scheduled Finance Committee meeting is set for Thursday, October 16, 2008. The Budget Hearings are scheduled for Monday & Tuesday, October 20 & 21. The committee would like the Clerk's office to have the County Board Supervisors pick up the budgets from their office to save postage.

A motion by C. Mayer, seconded by S. Favorite to adjourn the meeting at 11:37 a.m. All voting aye, carried.

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

Submitted by:

Marjorie Hiller