

Meeting was called to order by Chairman Chris Mayer at 9:00 A.M., at the Vilas County Courthouse, Conference Room 2, Eagle River, Wisconsin.

The following members were present: Chair Chris Mayer, Linda L. Thorpe, Jim Behling, Charles Rayala and Steve Favorite. Also present were: Jerri Radtke, Dave Alleman, Martha Milanowski, Dave, Mike representatives from Schenck and Kris Duening. Excused absence: Vice Chair Ed Bluthardt

Motion by Charles Rayala, seconded by Linda Thorpe to approve the agenda to be discussed in any order at the discretion of the Chair. All voting aye. Carried.

Motion by Charles Rayala, seconded by Linda Thorpe to approve the previous minutes. All voting aye. Carried.

**2012 Preliminary County Department Budgets** – Mike Krein from the Civil Air Patrol reported on the operations on the Civil Air Patrol. Their budget is \$5,000 and annually what is spent is approximately \$2,500. Currently, there is not an aircraft located at the Eagle River airport, but the Civil Air Patrol is working towards this.

**Schenck SC Study Preliminary Report** – Dave Maccoux and Mike Konecny appeared before the Committee with a preliminary report. Some of the observations were that most departments maintain additional financial records outside of the general ledger maintained in the County Clerk's Office. Financial records include duplicate paid time off records. There is an opportunity to use technology to create efficiency. There is a need to develop capital improvement and long term financial plans. Financial policies and procedures of the departments are developed by the departments without approval of a central finance officer. Also, the County is currently managed by numerous County Board committees. Preliminary Department observations - The Department of Social Services and Juvenile Intake incur expenditures in regard to adjudicated youth of the County. The Tourism and Publicity Department is funded entirely by the County tax levy. Create separate county roads and bridges special revenue fund to account for the maintenance and construction of County roads and bridges. There is a need to develop long-term financial plan for the highway department. Also, they will be reviewing the Sheriff Department staffing. A preliminary draft report can be expected at the end of October.

**Investment of County Funds** - County Treasurer Jerri Radtke presented her financial report for August 2011. Motion by Linda Thorpe, seconded by Charles Rayala to approve the Treasurer's report. All voting aye. Carried. Ms. Radtke reported that she now has a program that will allow the Treasurer's Office to view five year tax delinquencies. Motion by Charles Rayala, seconded by Jim Behling to approve the following line item transfer \$300.00 from Extra Help 100.51520.131 to Professional Services 100.51520.210. All voting aye. Carried.

**Certified Mailings In Rem Tax Foreclosure** – Ms. Radtke reported that she can purchase preprinted cards for certified mailings and the return receipt will be automated, saving approximately \$1.00 per envelope. The 250 supply will last for approximately two years at a cost of \$162.50. Motion by Charles Rayala, seconded by Jim Behling to allow the Treasurer to purchase the preprinted certified mailing forms. All voting aye. Carried.

**2010 Audit Management Letter Committee Response** – The County's auditor has requested that the Committee response to the Audit management letter this year. The Finance & Budget Committee responses are as follows:

1. Fund Balance Reporting

The Committee understands the new standards and will review this issue with J. Cohen for compliance.

2. Consideration of Establishment of a Finance Department (Finance Director)

The Committee agrees with the necessity of a Finance Director and will begin the process of creating this position.

3. Use of Non-Lapsing or Designated Carryover Funds

The Committee agrees to restrict the use of carryover funds to the three specific conditions as listed in the Management Letter.

4. Capital Projects Fund Cash Balance

The current Capital Projects 920 Fund balance comprises four projects as listed:

1. Communications Project – scheduled to be completed in 2011
2. LDF Tower – completed 2011
3. Telephone System – scheduled to be completed in 2011
4. Courthouse Boiler/HVAC system – scheduled to be completed in 2011

5. Case Management Billing (Social Services Dept.)

The Committee has communicated the findings to the Department Head and the Bookkeeper. Appropriate action will be taken.

6. Receipting Procedures (Forestry Dept.)

The Committee has communicated the findings to the Department Head and the Bookkeeper. Appropriate action will be taken.

Motion by Charles Rayala, seconded by Linda Thorpe to approve the management responses as discussed and have the County Clerk draft a letter to be sent to the Auditors. All voting aye. Carried.

**Chippewa Taxation Issue** – Chris Mayer and Steve Favorite attended an informational meeting in Hayward. They reported that all tribes and effected counties were present except for Lac du Flambeau. This matter will probably not go to litigation.

**Resolution - 2011/2012 Projects for Redaction and Conversion of Vilas County Public Records for Internet Access** – Motion by Charles Rayala seconded by Linda Thorpe to approve the resolution and forward it to the September County Board meeting. All voting aye. Carried.

**Resolution – General Fund Transfer to Public Health Budget – Personal Protective Equipment for Humane Officer** - Nothing was presented at this time.

**Line Item Transfers** – Motion by Charles Rayala, seconded by Jim Behling to approve the following line item transfers:

Social Services - Transfer \$200,000 from Social Services Segregated Fund to Substitute Care 230.54515.187.

Clerk of Circuit Court – Transfer \$600.00 from Library Materials 100.51210.345 to Circuit Court Outlay Account 100.57152.810.

Juvenile Intake – Transfer \$3,800.00 from Juvenile Placement 100.51213.159 - \$500.00 to Postage 100.51213.311 and \$3,300.00 to Supplies.

Child Support – Transfer \$600.00 from Child Support Attorney 100.51330.202 to Document Service 100.51330.215.

Sheriff – Transfer \$7,000.00 from Radio 100.52101.233 - \$2,000.00 to Sheriff Medical 100.52101.216 and \$5,000.00 to Sheriff Insurance.

Zoning – Transfer \$4,691.18 from Asst Zoning Administrator 100.56401.165 to Supplies & Equipment 100.56401.310.

All voting aye. Carried.

**Overtime Report & Sick Time Report**– The Committee reviewed the overtime and sick time report for September.

**Approval of Seminars and Lodging** – Motion by Linda Thorpe, seconded by Charles Rayala to approve the following Out of County travel:

Jerri Radkte – Attend the WCTA Fall Conference and District Meeting on October 11 -14, in Ashland and September 29 in Wausau respectively.

Joan Hansen – Attend the WRDA Conference on October 12 -14 in Johnson Creek, WI.

Coroner – Allow 2 Deputy Coroners to attend WI Coroners and Medical Examiners Conference in Sturgeon Bay, October 3 – 5.

All voting aye. Carried.

**Out of State Travel** – Nothing at this time.

**Telephone Project – Cost of Replacing Department Phones** – Chris Mayer expressed his concerns that telephone purchases were not included in the cost of the project. Each department now has to purchase phones if they want an upgrade. He would like to see future projects incorporate all aspects of a project included in the price.

**2012 Preliminary County Department Budgets** –

**Northwoods Restorative Justice** – Discussion. The Committee set the budget as the same as last year \$16,875.00. The Committee has asked them to attend the Budget Hearing to discuss this budget.

**County Board** - Discussion on ways to reduce the budget. The Committee decided to keep the same budget as 2011 for a total of 159,250.60.

Motion by Charles Rayala, seconded by Jim Behling to approve both of these budgets. All voting aye. Carried.

Motion by Chris Mayer, seconded by Jim Behling to approve per diem for County Board members that attend the Finance Budget hearing, a member must attend the meeting for the entire day. All voting aye. Carried. A roll call vote will be taken after each session on both days.

**Approval of Bills and Payroll** - Motion by Charles Rayala, seconded by Linda Thorpe to approve the bills from the various departments except for a bill submitted by Signe Baake, which included payments from 2008 and 2009. Discussion. All voting aye. Carried. The Committee asked that a letter be sent to Ms. Bakke with the travel reimbursement policy attached. Motion by Linda Thorpe, seconded by Charles Rayala to approve the payrolls from 8/26/2011 and 9/9/2011 for Courthouse and Highway and the Board payroll from 8/17/2011. All voting aye. Carried.

**Letters and Communications** – A letter was received from Gina Egan informing the Committee about unanticipated animal control expenses that amount to approximately \$6,748.90.

**Future meeting dates** – Next meeting is scheduled for October 14, 2011.

There is nothing more on the agenda therefore; the meeting is adjourned at 12:44 a.m.

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

Submitted by: Kris Duening