

This forum, conducted by the Vilas County Board of Supervisors, was held in the Vilas County Courthouse conference rooms, 330 Court Street, Eagle River, WI. No business was transacted nor was any action taken by the board.

PURPOSE

The purpose of this County Board forum was to facilitate a presentation by the Finance Director, authorized by the Finance & Budget Committee, to educate Supervisors in regards to County finances and taxation. Mileage and per diem payments were authorized for County Board members attending this forum.

PUBLIC MEETING NOTICE

Public meeting notice requirements were fulfilled by posting a notice of this forum on bulletin boards located in the Vilas County Courthouse, Olson Memorial Library and Eagle River City Hall. Notice of this forum was posted to the Vilas County Government website. All media outlets and members of the public requesting notification of this forum were notified on July 30, 2014, more than twenty-four hours prior to the forum.

OPENING OF THE FORUM

County Board Chairman Ronald De Bruyne opened the forum at 1:00 P.M. The following 10 board members were in attendance: Ken Anderson, Wally Beversdorf, Rocco Caffarella, Steve Doyen, Paul Hennes, William Otterpohl, Charles Rayala, Jr., Carolyn Ritter and Mark Rogacki. The County Clerk, several Department Heads and members of the public were also present.

PRESENTATION AND DISCUSSION POINTS

County Board Chairman R. De Bruyne initiated the program by presenting his reasons for calling for this forum. With twelve newly elected Supervisors faced with their first budget deliberations, the Chairman felt that some basic County financial education was in order. Finance Director Jason Hilger opened his presentation with a power point titled Finance 101. Questions and discussion took place during and after the presentation. The questions, observations and discussion items put forth by the Supervisors in attendance are summarized below. J. Hilger alternately answered the questions posed, commented on observations made and opinions given, or engaged in the subject under discussion along with the other Supervisors.

K. Anderson: Asked about the final payment date of the Justice Center loan.

M. Rogacki: Observed that current tax levy controls were a product of state legislation.

P. Hennes: Asked about the borrowing and bonding process. Are we through with borrowing?

R. Caffarella: Asked about the reasons for past borrowing.

S. Doyen: Asked clarification of the "borrowing to temporarily increase the levy limit" strategy.

K. Anderson: Observed that any increase in the levy impacts the taxpayer.

M. Rogacki: Stated that the state instituted levy limits as a means of increasing efficiency at the local government level.

K. Anderson: Stated that the mill rate can be confusing to the taxpayer, as they compare their property assessment values with the overall equalized value of the county.

C. Ritter: Stated that the mill rate "is just a number that factors equalized property values".

C. Rayala: Countered that many taxpayers tend to focus on the mill rate.

W. Beversdorf: Observed that in county finances, assets equal the sum of cash equivalents and cash. Liabilities are not necessarily monies owed.

K. Anderson: Stated that undesignated fund balances need not be maintained for "emergency" purposes. Borrowing can be accomplished in emergency situations.

K. Anderson: Asked why department budget carry-overs are prohibited. He asked that the Finance & Budget committee re-examine this prohibition.

C. Ritter: Countered that budget carry-overs needed careful consideration.

W. Beversdorf: Asked if the county adheres to any established policy requiring certain budgeting principles.

K. Anderson: Encouraged department heads to be forthcoming with all known budget needs.

W. Beversdorf: Asked how the county compares with other counties in regards to the amount of budget carry-overs.

K. Anderson: Stated that the county does not need to carry the amount of undesignated fund balance that it does. It should be returned to the taxpayer.

C. Rayala: Complained that the county continues to "raid" Highway Department funds, to fund other non-highway services.

W. Beversdorf: Asked the Finance Director to explain the make-up of the General Fund.

C. Rayala: Stated that the current budgeted amount allowed for highway maintenance does not take into account actual maintenance needs.

R. Caffarella: Stated that if all 21 County Supervisors are not aware of current budgeting issues, chaos may ensue at the budget meeting. He would like preliminary budgeting to be accomplished much earlier.

W. Beversdorf: Stated that productivity and efficiency considerations needed to be included in the budgeting process.

C. Ritter: Stated that non-resident property owners also receive a high level of services, usually at property tax rates much lower than experienced back home.

K. Anderson: Requested that Tom Nitz, a member of the public in attendance, be allowed to speak.

T. Nitz: Encouraged the Board to let the public know about all capital projects and needs. The public needs to know how the money will be spent.

M. Rogacki: Urged full participation by the Board in the budgeting process. He stated that the Finance Director has a difficult job to perform, and reminded the Supervisors that the Finance Director was under the direction of the Finance & Budget Committee. He also urged Supervisors to take up any budget policy issues directly with the Finance & Budget Committee Chair.

CLOSING OF THE FORUM

County Board Chairman R. De Bruyne thanked the assembly for their comments and discussion points. The County Board forum concluded at 3:12 P.M

Prepared and submitted by:

David R. Alleman, Vilas County Clerk

Minutes reflect the recorder's notations and are subject to future revision and approval by the Vilas County Board.