

Meeting was called to order by Committee Chair, Mr. Rogacki at 9:30A.M., at the Vilas County Courthouse, Conference Room 2, in Eagle River, Wisconsin.

Roll call for attendance: Kim Simac, Mark Rogacki, Erv Teichmiller, Mary Kim Black and Vernon Wiggenhauser were in attendance. Mr. Teichmiller telephoned earlier in the day and indicated he would be a few minutes late. He joined the meeting at 9:35A.M.

Others present: Jason Hilger, Tom Nitz, Ron DeBruyne, Kris Duening, Joe Fath, Ken Nelson, Paul Tirpe, Martha Milanowski and Cindy Burzinski

Motion made by Ms. Black to approve the agenda to be discussed in any order at the discretion of the Chair. Seconded by Mr. Wiggenhauser. All voting aye. Carried.

Motion made by Mr. Wiggenhauser to approve the previous minutes from June 11<sup>th</sup>, 2014. Seconded by Mr. Teichmiller. Discussion-none. All voting aye. Carried.

**2015 Budget** – Discussion about the tax levy and how it rises and falls with debt payments. The use of fund balance and borrowing were discussed as tools to consider, if needed, to balance 2015 deficit.

**Budget Policies** - A revised budget policy was presented by Mr. Hilger. Motion by Mr. Wiggenhauser to accept the budget as proposed. Second by Ms. Black. Discussion-the proposed changes make the policy easier to understand and more efficient. All voting aye. Carried.

**Finance Report** – The June finance report was presented. Cash and investments are reported as \$16.6 million and unassigned fund balance of \$10.6 million. The County is in a good financial position but will likely have less fund balance at 12/31/14 than 12/31/13 due to funds being applied to balance the 2014 budget.

**Approval of Bills and Payroll** – Motion made by Ms. Black to approve bills and payroll. Seconded by Mr. Wiggenhauser. Discussion-Mr. Wiggenhauser asked if anything unusual was noted. Mr. Hilger and Ms. Duening both replied no. All voting aye. Carried.

**Line Item Transfers** – None noted.

**Press Release** – Consensus to send presented press release to the various media outlets.

**Vilas County Ad Sales** – Ms. Burzinski presented the idea that she would sell the ads in the annual promotional magazine, which was a function that the ad agency has been performing. This would provide approximately \$3,000 in revenue which would then allow \$3,000 to be spent on furthering their advertising campaign. Motion made by Mr. Teichmiller to approve this change in procedure to allow Ms. Burzinski to use the commission on ad sales to further the Vilas County advertising campaign. Seconded by Mr. Wiggenhauser. All voting aye. Carried.

**Audit Extension** – Motion by Mr. Teichmiller to approve the 2014-2016 audit extension from Schenck Business Solutions. Seconded by Ms. Black. Discussion-Mr. Wiggenhauser indicated that changing auditors is a good thing from time to time and would like the committee consider a change at some time. Mr. Rogacki also supports the idea of considering a change in auditors in the future. Mr. Hilger indicated that Schenck provides a very specialized service and is extremely competent in their service. Mr. Hilger indicated that there has been a good rotation of Schenck auditors which has continued to provide fresh eyes and new audit perspectives. Motion by Mr. Teichmiller to amend his motion approving the contract for 2014 and 2015. Seconded by Ms. Black. All voting aye. Carried.

**Standing Rules and Committee Duties** – The proposed amendments were distributed; however, time did not allow for an adequate discussion. This item will be identified on the August agenda.

**Coroners 2014/2015 Budget** – The autopsy line item in the 2014 budget is 75% spent. Mr. Rogacki requested that Mr. Hilger monitor this budget and consult with him about including it on the agenda for the August Finance and Budget Committee meeting.

**Medical Examiner Position** – Mr. Tirpe, the Coroner, was present and provided a report for services provided through July 16<sup>th</sup>. The report showed 13 autopsies were completed this year. Mr. Rogacki indicated no action would be taken on the report and he wanted the finance committee members to take to review the report and be ready to discuss it next month. Mr. Tirpe asked if anyone had questions. Ms. Simac asked if it were possible for the cost of autopsies to be billed to families of the deceased. Mr. Tirpe indicated that Wisconsin Counties can charge families but rarely do so. Mr. Teichmiller asked Mr. Tirpe if law enforcement attends autopsies and Mr. Tirpe indicated law enforcement has an interest about 25% of the time. Mr. Wiggenhauser asked Mr. Tirpe why his revenue streams are less than other counties and he indicated some counties charge more fees than others. Mr. Tirpe indicated the County Board sets fees and that he would work with the County Board if they chose. Mr. Nelson asked if there were requests by insurance companies to perform autopsies and Mr. Tirpe indicated no. Mr. Teichmiller asked both Mr. Tirpe and Mr. Hilger to look for alternate revenue streams and provide them at the next meeting. Mr. DeBruyne suggested we review our expenses as we are paying 3 or 4 times more money than the benchmarked counties in autopsy expenditures. Mr. Tirpe indicated he cannot report as to how other counties perform their duties. Mr. DeBruyne asked Mr. Tirpe to review his costs as there is no logical reason why our costs should be 3 or 4 times the benchmarked counties. Mr. Fath indicated that Vilas County has a high geriatric population which may have something to do with high numbers. Mr. Tirpe indicated that various branches of law enforcement requested 9 autopsies. The sheriff's department requested 5, the City of Eagle River requested 2 and Lac Du Flambeau requested 2. Mr. Tirpe indicated one reason for higher costs is that he chooses to have forensic pathology which is more expensive but better than hospital pathology because forensic autopsies are better. Mr. Rogacki requested the Mr. Tirpe to follow up with Mr. Hilger and likely plan on being present for the meeting for August.

**Lac du Flambeau Land-into-Trust Applications-Wild Rice Property and Mitten Lake Property** – Ms. Milanowski described the parcels as being undeveloped, zoned for forestry and used for gathering wild rice. The Wild Rice Property is 143.5 acres and the Mitten Lake Property is 40 acres. The annual taxes on both properties is approximately \$3,300 with the county share being \$667. This reservation land was previously held in trust and was previously tax exempt and was then sold to a private individual which made this land taxable. The tribe then re-purchased this land and is now requesting it to be held in trust. Mr. Teichmiller and Ms. Black indicated we have a good relationship with the Tribe and itemized various social services, juvenile justice and sheriff's department cost sharing projects and would like to further that relationship. Mr. DeBruyne indicated we need to be careful with our decision because we are making a decision which will be in perpetuity and we are affecting other tax collecting entities like the schools. Mr. Rogacki indicated we share so many things with the Tribal government and would like to further our relationship. Motion by Mr. Teichmiller to allow the transfer. Seconded by Ms. Black. Discussion: Mr. Wiggenhauser asked if there are any other users of this land. Ms. Black indicated not that she is aware of because the land is within the boundaries of the Tribe. Mr. Rogacki indicated we should invite the other tax paying entities to future meetings if similar parcels are requested to be removed from the tax roll. Roll call vote. Those voting aye: Mr. Rogacki, Ms. Black, Mr. Teichmiller. Those voting naye: Ms. Simac and Mr. Wiggenhauser. Carried.

**Out of County/State Travel** – Motion made by Ms. Black to approve out of county travel for the Victim Witness Coordinator to attend a seminar in Oconomowoc, WI from August 20-22<sup>nd</sup>. Seconded by Mr. Wiggenhauser. All voting aye. Carried.

**Letters and Communications** – A letter was received informing the committee of the staffing change in the office of our Corporation Counsel. The partial job vacancy of the confidential secretary in 2014 and a new lower starting rate will save the county approximately \$24,440 in 2014.

**Future meeting dates** – Next regularly monthly meeting is scheduled for Wednesday, August 13th at 9:30 a.m.

There is nothing more on the agenda therefore; the meeting is adjourned at 12:15 p.m.  
Minutes reflect the recorders notations and are subject to approval by the appropriate board or committee.

Submitted by: Jason Hilger