

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

Roll call for attendance: Kim Simac, Erv Teichmiller, and Vernon Wigganhauser were in attendance. Note – Chair Mark Rogacki is excused and Mary Kim Black was absent.

Others present: Jason Hilger, Kris Duening, Corrine Hoffman and Paul Tirpe.

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

Motion made by Mr. Teichmiller to approve the previous minutes from July 16th, 2014. Seconded by Ms. Simac. Discussion-none. All voting aye. Carried.

Audit Report – Presentation made by Jon Trautman from Schenck Business Solutions. He indicated that Vilas County has a healthy unassigned fund balance of \$7.9M and total governmental fund balances of \$12.1 million. Jon noted the highway department is now an enterprise (business type) fund and a road and bridge fund has been established to pay for county road maintenance and construction. Jon noted the health insurance fund had a positive change in net position of \$165,086 as a result of less claims and that it has a health fund balance. Discussion – Mr. Teichmiller noted the negative fund balance for the Department of Social Services. The finance director commented that it has fallen below the \$200,000 reserve as a result of audit adjustments and that this can be reviewed in 2014 and money can be transferred, if needed, with a resolution. The finance director asked what items should be considered for carryover and why. Jon replied that some counties allow many and some counties allow very, very few. His opinion was that the best practice lies somewhere in between. In his opinion, counties should carryover what is required like grants, DOT trust money, etc. and avoid requests to carry over small items and/or items which continue to build up balances that don't have an identified and reasonable use of the money. Mr. Teichmiller commented that the addition of the finance director has made the financial presentation process easier as our finance director speaks much of the same language throughout the year. Motion by Mr. Teichmiller to accept this report. Seconded by Ms. Simac. All voting aye. Carried.

Treasurer's Budget – Our treasurer, Ms. Radtke, presented her budget. She made additional reductions to her budget since it was originally proposed. The finance director commented that Ms. Radtke has done a great job managing her budget over the years. Motion by Mr. Teichmiller to approve her budget with a net levy of \$176,196, subject to future review in the upcoming months. Seconded by Ms. Simac. All voting aye. Carried.

Approval of Bills and Payroll – Motion made by Mr. Teichmiller to approve bills and payroll. Seconded by Ms. Simac. Discussion-None. All voting aye. Carried.

Coroner's fees – The finance director presented information on the fees are that the Vilas County Coroner charges as compared to other fees charged by other County Coroners. This data shows the Vilas County Coroner charges much less than the average. Some suggestions were presented by the Finance Director. Mr. Tirpe supported the increases; however, raised some concerns from the funeral homes. Mr. Teichmiller indicated he was in favor of continuing to invoice the funeral home for these services; however, he would support that the finance committee would consider waiving fees in cases of indigency. Motion by Mr. Teichmiller to request the finance director to prepare a resolution asking for an increase in cremation permits to \$150 and death certificates to \$50 beginning January 1st and allowing the finance committee the authority to write off these fees in justified indigent cases. Seconded by Ms. Simac. All voting aye. Carried. It was also noted that we will discuss and approve the Coroner's 2015 budget at the September committee meeting.

2015 Budget – The Finance Director indicated that all department heads except the District Attorney have provided budgets. The Finance Director indicated that budget deliberations should be held with the Finance and Budget Committee and the County Board in September and the budget should be approved by both the Committee and the County Board in October.

Finance Report – The July finance report was presented. Cash and investments are reported as \$34.9 million and unassigned fund balance of \$10.2 million. The cash balance is much higher because we are holding recent tax collections and we will be settling with other county municipalities by August 15th.

Line Item Transfers – None noted.

Resolution to County Board – Opposition to Proposed Lapse in State Funding to Circuit Court System – Motion made by Mr. Teichmiller to approve the resolution and to forward it to the County Board. Seconded by Mr. Wiggerhauser. Discussion-Mr. Teichmiller suggested that the state needs to continue to fund the court system as the traffic through the court continues to increase. All voting aye. Carried.

Standing Rules and Committee Duties – Motion made by Ms. Simac to approve the changes to the standing rules as presented and forward them to the Legal and Judicial Committee for approval. Seconded by Mr. Teichmiller. Discussion – the finance director indicated the changes would make the budgeting process more efficient and eliminate the need for special rules for certain committees. All voting aye. Carried.

Out of County/State Travel – Motion made by Ms. Simac to approve out of county travel for the Register in Probate to attend a seminar in Wisconsin Dells from September 17-19 and our Register of Deeds to attend a seminar in Elkhart Lake from October 22-24. Seconded by Mr. Teichmiller. All voting aye. Carried.

Letters and Communications – None.

Future meeting dates – Next regularly monthly meeting is scheduled for Wednesday, September 17th at 9:30 a.m.

There is nothing more on the agenda therefore; the meeting is adjourned at 11:40 a.m.

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

Submitted by: Jason Hilger