

FINANCE COMMITTEE

August 25, 2011

The meeting of the Finance Committee was called to order by Chair Deb Schubert at 4:30 PM on Thursday, August 25, 2011, in the Green Lake County Board Room. The requirements of the open meeting law were certified as being met.

Present: Deb Schubert Absent: Jack Meyers
Margaret Whirry
Alma Hedberg
Joanne Guden

Also Present: Marge Bostelmann, County Clerk Dan Priske, Board Chair
John Selsing, Corporation Counsel Sheriff Mark Podoll
Kathy Morris, Treasurer Chief Deputy Mark Putzke
Linda Van Ness, HHS DA Winn Collins
Tami Eisenga Becky Pence, Highway
Al Shute, LUPZ Maureen Schweder, Supervisor
Jon Trautman, Schenck Dan Borowski, Phillips Borowski
Lori Evans, Sheriff's Office Tony Daley, Berlin Journal
Thomas Traxler, Jr., Supervisor

AGENDA

Motion/second (Hedberg/Guden) to approve the amended agenda. Motion carried.

MINUTES

Motion/second (Guden/Whirry) to approve the minutes of July 28, 2011. Motion carried.

PUBLIC COMMENT

Dan Priske presented a letter regarding his observations over the last 17 months.

CORRESPONDENCE – None

APPEARANCES – None

REVIEW 2010 AUDIT – JON TRAUTMAN

Trautman appeared and explained the 2010 audit in detail. He explained how the new GASB Statement 54, fund Balance Reporting and Governmental Fund Type Definitions, is effective for the County's financial statements ending December 31, 2011. He explained the changes that will be made in the audit report next year.

Government Center Total Project Costs & Total Borrowed Funds

Bostelmann presented information regarding the projected cost of the Justice Center Project and the office addition and the amount of funds that the County borrowed for the project. She explained that the amount borrowed is less than the final costs. She emphasized that the project is under budget. She then explained how the county sales tax can only be used to repay debt. She has discussed this with Brian Della and Dave Anderson, the County Financial Advisors from PFM and with Jon Trautman. Both suggested the County borrow the money from the County general fund rather than a bank.

Trautman agreed that this would be in the best interest of the County since the County has a health general fund and the sales tax money available to pay the loan back. He will review amount of borrowing at the end of the year since additional revenues are expected from project.

TREASURER'S REPORT

Morris sent her report to the committee. She reported on the sales tax received this month and boat launch fee received. She explained the "Sales Book" which is the beginning of the tax deed process. She stated that there are fewer delinquencies, probably because banks are paying. Morris also explained that she has taken some money out of the Government Pool and invested at a higher rate in the bank.

Tax Deed – Set Date to Review Tax Deed Properties: Morris requested the Committee to set a date to look at the tax deed properties. The tour will be on September 8, 2011 at 3 PM.

Motion/second (Hedberg/Guden) to accept the Treasurer's Report. Motion carried.

CLOSED SESSION

Motion/Second(Guden/Whirry) to go Consider motion to convene in closed session per ss. 19.85(1) (b) considering dismissal, demotion, licensing or discipline of any public employee or person licensed by a board or commission or the investigation of charges against such person; 19.85 (1)(c) considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility; 19.85(1)(g) conferring with legal counsel for the governing body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved; and 19.85(1)(f) considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations. The closed session relates to issues regarding the office of the Corporation Counsel, Assistant Corporation Counsel. No evidentiary hearing will be conducted. Roll call vote, 4 ayes and 0 nays and 1 absent, motion carried.

RESUME OPEN SESSION

Motion/Second(Guden/Hedberg) to resume open session. Roll call vote, 4 ayes and 0 nays and 1 absent, motion carried.

Hedberg was excused at 7:15.

ANNOUNCE FINDINGS FROM CLOSED IF ANY

Schubert reported that a motion was made by Hedberg, seconded by Guden to have an audit done of the corporation counsel's office by Schenck and to have Phillip Borowski continue the investigation of the corporation counsel's office. The motion passed on a roll call vote 4 ayes, 0 nays.

DEPARTMENT HEAD – LINDA VAN NESS, HHS

Van Ness gave a report to the committee. She explained the percent-to-date of 2011 expenses which are under and revenues which is over. HHS has had a very good year with few out-of-home placements. She gave the cost for a juvenile to stay at Lincoln Hills and other juvenile facilities. Van Ness explained the

Resolution passed by the County Board in 2007 to fund the buy down from the HHS fund balance for the Family Care program.

BUDGET REVIEW

The committee reviewed the budget. No discussion.

BUDGET ADJUSTMENTS

Tami Eisenga appeared to request a revenue account be set up for probate legal collection fees for some of the fees they get for legal counsel. Discussion held.

Motion/Second(Guden/Whirry) to approve a revenue account for in the Circuit Court budget for probate legal collection fees.

2012 BUDGET

Bostelmann presented the first draft of the budget and a summary of changes for expense and revenue of every department. Bostelmann stated that a “furlough” day would equal approximately \$28,000 of saving; so 4 furlough days would be a saving to the budget of \$112,000 for 2011. Discussion was held on the percent of undesignated funds/reserves from 2010 which is about 21% of the budget. The auditor recommended reserves between 15% to 25% of budget. Collins discussed staff reduction and how it can be implemented. He cannot reach a 3 % reduction without staff reductions. Selsing sent a letter to the Personnel Committee explained furlough days and how they relate to the County union contract and management rights. Discussion was held.

The summary of department budgets was reviewed. The Committee would like to meet with the Sheriff’s Department and HHS to discuss their budgets.

RESOLUTIONS/ORDINANCES – None

SUPERVISORS MONTHLY CLAIMS

Committee reviewed the supervisor’s claims in the amount of \$7,258.12 and lay people in the amount of \$100.65.

MONTHLY VOUCHERS

Vouchers were presented for Finance in the amount of \$31,221.83 and for IT in the amount of \$56,127.25.

Motion/second (Whirry/Guden) to approve the supervisor’s claims and the vouchers for Finance and IT as presented. Motion carried.

CLERK’S REPORT

The Clerk reported on the various agenda items.

COMMITTEE DISCUSSION

- **Future meeting dates: Regular Meeting:** Tuesday, August 30th at 4:30 PM, Thursday, September 8th at 3:00 PM and Thursday September 29, 2011 at 4:30 PM.
- **Future Agenda:** August 30th meet with HHS and Sheriff’s office for budget review; September 8th for Tax deed property tour; September 29th regular meeting.

Selsing wanted the Committee to know that he turned in a month breakdown of expenses to Bostelmann as requested by the auditor. He also stated that his governing committee, the Administrative Committee, did not

authorize an audit of his office and they voted to discontinue the investigation by Phillips Borowski into his office.

Traxler asked who authorized Phillips Borowski to come tonight. Schubert stated she did.

Shute asked if a countywide furlough was implemented to reduce costs would departments be able to get back the funds they deducted from their budgets to meet the 3% reduction. Schubert stated the furlough would be in addition to the 3% reduction.

ADJOURNMENT

Motion/second (Guden/Whirry) to adjourn at 8:10 PM. All ayes. Motion carried.

Submitted by,

Marge Bostelmann
County Clerk