



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 11/16/2016

Amended* Post Date:

The following documents are included in the packet for the Finance Committee on November 23, 2016:

- 1) Agenda
- 2) Draft minutes from the 10/27/2016
- 3) Treasurer's monthly report
- 4) Resolution Relating to Committed Funds for 2017 as Required by GASB #54



GREEN LAKE COUNTY OFFICE OF THE COUNTY CLERK

Margaret R. Bostelmann, WCPM
County Clerk

Office: 920-294-4005
FAX: 920-294-4009

Finance Committee Meeting Notice

Date: November 23, 2016 Time: 10:00 AM

**The Green Lake County Government Center, County Board Room
571 County Road A, Green Lake WI**

Amended* AGENDA

Committee Members

*Harley Reabe, Chairman
Larry Jenkins, Vice-Chair
Robert Lyon
Dennis Mulder
Joanne Guden*

*Margaret R. Bostelmann,
Secretary*

**Notice is hereby given that a majority of the Green Lake County Board of Supervisors may be present at this meeting to gather information about a subject over which they have decision making responsibility. This constitutes a meeting of the County Board pursuant to the Badke Decision and must be noticed as such although the County Board will not take any formal action at this meeting.*

1. Call to Order
2. Certification of Open Meeting Law
3. Pledge of Allegiance
4. Agenda
5. Minutes 10/27/2016
6. Public Comments (3 Min. Limit)
7. Correspondence
8. Open Tax Deed Bids
9. Appearances:
10. Treasurer's Monthly Report
11. Department Head Report- Jason Jerome, HHS, & Amy Brooks, Highway
12. Resolutions/Ordinances
 - Relating to Committed Funds for 2017 As Required by GASB #54
13. Budget Adjustments
14. Budget Review
15. Supervisor's Monthly Claims
16. Monthly Vouchers
17. Clerk's Report
 - *Fee Schedule
 - Relating to Agenda Items
18. Committee Discussion
 - Future Meeting Dates: Regular Meeting December 28, 2016 at 10:00 am
 - Future Agenda items for action & discussion:
19. Adjourn

Kindly arrange to be present, if unable to do so, please notify our office.

Sincerely,
Margaret R. Bostelmann, County Clerk

Please note: Meeting area is accessible to the physically disabled. Anyone planning to attend who needs visual or audio assistance, should contact the County Clerk's Office, 294-4005, not later than 3 days before date Of the meeting.

APPEARANCES

REFINANCING 2009 NOTES

- Brian Della – PFM, refinancing the 2009 bonds

A presentation to refinance \$4,860,000 in 2017 was given by Brian Della. Discussion was held. The committee passed the resolution providing for the sale of not to exceed \$4,860,000 general obligation promissory notes, series 2017.

TREASURER'S MONTHLY REPORT

Sales tax deposited on October 1st was \$120,786.88. The November sales tax deposit information is not available as of today. The annual training meeting for local clerks and treasurers will be November 17th at 9 AM.

Tax Deed update: John Vande Brink from Vande's signed the contract and has started making payments.

Larry and Lois Rose are working with Marine Credit union. The proposed closing may be November 13 or 14th. This will be reviewed at the November meeting.

Taxes have been paid on Evans property in Markesan.

DEPARTMENT HEAD REPORT – SHERIFF PODOLL

Sheriff Podoll explained that things are going well and expenditures and revenues are all in line for the year to date.

CONSIDERATION TO APPROPRIATE FOOD PANTRY ROOF REPAIR FUNDING

Lyon explained that this is a repair to the Lake Steel Street property which houses the food pantry and maintenance garage/work area. The cost is for material and the maintenance crew will do the repair.

Motion/second(Jenkins/Mulder) to approve the request for approximately \$13,000. Motion carried.

If the repair cannot be completed this year, it was be added as a committee fund for next year.

2017 BUDGET

The committee reviewed the summary. Most departments cut their levy to bring the levy down by about \$270,000. The amount needed from the undesignated fund to balance the budget is \$365,360. The Committee approved the levy at \$14,145,501.

RESOLUTION/ORDINANCES

Resolution Relating to 2017 Budget and 2016 Property Tax Levy

Motion/second(Lyon/Jenkins) to approve the resolution with the levy at \$14,145,501 and send it on to the County Board. Motion carried.

Resolution Providing for the Sale Of not to exceed \$4,860,000 General Obligation Promissory Notes, Series 2017

Motion/second(Jenkins/Lyons) to approve the resolution and send on to the County Board. Motion carried.

THREE YEAR AUDIT CONTRACT – SCHENCK, SC

Bostelmann presented a three year contract from Schenck, SC. Discussion held.

Motion/second(Mulder/Lyon) to approve the three year contract with Schenck for the County audit. Motion carried.

BUDGET ADJUSTMENTS – None

BUDGET REVIEW

Several questions were asked of Jerome regarding the HHS expenditures and revenues. Discussion was held on the move of the Child Support Agency under the Economic Support Unit and when the 6 month report would be presented to the County Board. Jerome will look into when the report will be given.

SUPERVISOR’S MONTHLY CLAIMS

Supervisors’ claims: \$6,653.35

Lay People claims: \$334.80

MONTHLY VOUCHERS

Finance Departments: \$20,825.79

IT: \$2,091.23

Motion/second (Jenkin/Mulder) to approve the Finance and IT vouchers and Supervisors’ claims and Lay People claims. Motion carried.

CLERK’S REPORT – None

COMMITTEE DISCUSSION

- **Future meeting dates:** Regular meeting – November 23, 2016 at 10:00 AM
Motion/second(Mulder/Jenkins) to change the regular meeting date from the fourth Thursday at 4:30 PM to the fourth Wednesday at 10:00 AM. Motion carried.
- **Future Agenda:**

ADJOURNMENT

Reabe adjourned the meeting at 5:49.

Submitted by,

Marge Bostelmann
County Clerk



GREEN LAKE COUNTY

OFFICE OF THE COUNTY TREASURER

Elizabeth A. Amend
Treasurer and Real Property Lister

Office: 920-294-4018
FAX: 920-294-4009

November 16, 2016

Memo to Finance Committee:

I am holding my annual meeting with the local treasurers and clerks from the County on November 17th. We will review the taxation cycle for all, as well as all of our tax preparation procedures. We stress the importance of the municipalities to get all the tax data to us timely, so we can proceed with tax calculation for 2016.

Our office is very busy entering data to calculate the 2016 tax bills. It is going smooth; our team works well together. We hope to have all tax bills done by December 12th. This is an achievable date as long as we get the data timely from the municipalities.

We are getting ready to start the tax deed collection for the delinquent 2013 taxes. At the beginning of December, the Treasurer's Office will send letters to all property owners with 2013 delinquent real estate taxes asking them to please pay in full by December 31, 2016. This will eliminate them from the process and the first step of publishing their name in the paper in January 2017. After running a delinquent report today, the total 2013 delinquent taxes are \$144,124.68 for 81 parcels (this does not include specials and interest and penalty-which total is \$245,484.98).

The total sales tax was still not on the website as of today, so I will report that at the meeting on Wednesday. See the updated sales tax collected spreadsheet for your review.

There is one CD coming due on December 1st, 2016 for \$1M. I will cash it in at this time. We will need money for expenses and payroll until tax collection starts up the end of December.

I wish you all a super Thanksgiving! Gobble Gobble! (And a successful hunting season!).

Respectfully submitted,

Betsy Amend

RESOLUTION NO. -2016

Relating to Committed Funds for 2017 As Required by GASB #54

The County Board of Supervisors of Green Lake County, Green Lake Wisconsin, duly assembled at its regular meeting begun on the 20th day of December, 2016, does resolve as follows:

WHEREAS, Green Lake County is required by the Governmental Accounting Standards Board (GASB) as outlined in *GASB #54 Fund Balance Reporting and Governmental Fund Type Definitions*, to classify governmental fund balances and establish conditions for spending any stabilization arrangements by December 31, 2016;

NOW, BE IT RESOLVED that the Green Lake County Board of Supervisors does hereby establish the committed funds listed below to be in place from January 1, 2017 until such a time as a change is made by resolution of the Green Lake County Board.

BE IT FURTHER RESOLVED, that the amounts designated for each committed fund listed below will be determined in March of 2016 by the Finance Committee.

Roll Call on Resolution No. -2016

Submitted by Finance Committee:

Ayes , Nays , Absent , Abstain

Passed and Adopted/Rejected this 20th day of December 2015.

Harley Reabe, Chairman

Robert Lyon

County Board Chairman

Larry Jenkins

ATTEST: County Clerk
Approve as to Form:

Dennis Mulder

Corporation Counsel

Joanne Guden

SECTION 1 – GENERAL FUND COMMITTED FUNDS

<u>Fund</u>	<u>Purpose</u>	<u>Revenue Source</u>
<u>Judicial Law</u>		
Radio Infrastructure Maintenance	Radio Infrastructure	Tax levy
Clerk of Courts Jury Expense	Unexpected jury expenses	Tax levy
DA Symposium	DA Symposium expenses	Balance of registration fees
DA Computer Forensic Examiner Training	Training/equipment for Forensic Examiner	LE agency contribution
Expert Witness	Payment to prosecution experts	Tax levy
Prosecution Services	Expenses for special prosecutors, intern payments	Tax levy
Boat, Snowmobile, ATV Related	Purchase new boat, snowmobile and ATV	Grant & Tax levy
Squads/Squad Equipment and Officer Equipment	Purchase new squads & equipment	Tax levy
Taser Donations	Purchase replacement Tasers	Donations
Defibrillator Outlay	Purchase supplies and replacements –Defibs	Donations
CTU Replacement Vehicle & Equip	Replace CTU vehicle & equipment	Property Seizure
Emergency Medical Dispatching	Purchase & maintain EMD program materials	Donations
Anti-Drug Program	Replace undercover vehicles & body wire	Tax levy/donations
General Salaries	Emergency Situations	Tax levy
Staff Development	Offset MCA & other training costs	Tax levy
Jail Capital Equipment, Repair and Maintenance, Salaries, Small items of equipment, Radio and Jail Maintenance Contracts, * Jail Janitorial Supplies	Upgrade & replace Sheriff's Office & Jail Equipment	Tax levy
Inmate Meals	Inmate meal costs	Tax levy
Juvenile Board	Juvenile Board	Tax levy
Inmate Recidivism Reduction Program Donations, Excess Board	Inmate education, counseling & programs	Donations

Revenue & Balance of Board Exp.

Crime Prevention Programs	Program funding (Triad, County Fair, Safety Day, Crime Stoppers, LIFE	Donations
K9 Donations	K9 initial and ongoing expenses	Donations
Vehicle Maintenance	Vehicle Maintenance	Tax levy
*Fuel	Cover overages in fuel expenses	Tax levy
Storage and Towing	Storage and Towing	Tax levy
<u>Personnel</u>		
Labor Law Issues/HR Programs	Labor/HR Projects	Tax levy
<u>Land Conservation</u>		
LC Conservation Fund	Land & water plan directive	Tax levy
LC Lake & River Fund	Implementation funding for lake And rivers	Tax levy
*Twin Lakes (& Spring Lake) Improvement	Improvement of the lakes	Tax levy
*Grand Lake Improvement	Improvement of the Grand Lake	Tax levy
LC Clean Sweep	Clean Sweep activities	Tax levy
LC Truck	Vehicle purchase	Tax levy
<u>IT</u>		
IT	Uninterruptable power supplies	Tax levy
<u>Health & Human Services</u>		
Veterans Donations	Veteran's Service Office donations	Donations
<u>Ag, Fair & Ext.</u>		
Fair Donations	Purchase fair supplies, entertainment & Improvements	Donations
UWEX Program Donations	UWEX programs	Donations
UWEX Capital Equipment	Purchase Equipment	Tax levy
<u>Administrative</u>		
County Clerk Election	Offset increased expenses due to additional election every other year	Tax levy
Treasurer Folding Machine	Purchase of Folding Machine	Tax levy

Property & Insurance

911	Upgrade 911 equipment	Tax levy
911 User Fee	County cost for 911	Tax levy
Copy Machine	Copy machines for all departments	Tax levy
Loss Control	Loss control purchases	Tax levy
Maintenance ADA/Security	Security/ADA purchases	Tax levy
Maint Capital Improvements	Purchases for building	Tax levy
Maint Capital Equipment	Purchase equipment	Tax Levy
Parks Project	Upgrade parks & equipment	Tax levy
Boat Launch Projects	Maintain and improve boat launches	Boat launch permit fees
Parks Donations	Donations for parks	Donations
Sale of Recycled Material	Sale of scrap material	Sale of Scrap
Capital Outlay/Capital Projects	Building maintenance, upkeep and replacement	Tax levy
*Parks Equipment	Replacement of parks equipment	Tax levy

Planning & Zoning

Code Enforcement Vehicle Purchase	Purchase vehicles	Tax levy
*Professional Services- Land Development	Develop project to maintain & identify government survey corners & comprehensive plan update & GIS updates	Tax levy
*Professional Services- Surveyor		Tax levy

SECTION 2 – SPECIAL REVENUE FUND COMMITTED FUNDS

Health & Human Services

HHS Donations	Program donations	Donations
Economic Support W-2	Special needs programs	Incentive grants
FRI Vehicle Outlay	Purchase vehicles	Tax levy
FRI Building Maintenance	Building improvements/maint.	Tax levy

*New for 2017