



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 25, 2015** Time: 4:30 PM

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

Amended AGENDA

Committee Members

Harley Reabe, Chairman
Ben Moderow, Vice-Chair
Debra Schubert
Jack Meyers
Joanne Guden
Margaret R. Bostelmann,
Secretary

1. Call to Order
2. Certification of Open Meeting Law
3. Pledge of Allegiance
4. Agenda
5. Minutes 10/29/15
6. Public Comments (3 Min. Limit)
7. Correspondence
8. Open Tax Deed Bids
9. Treasurer's Monthly Report
10. Department Head Report
 - Amy Brooks, Highway Dept.
 - Linda Van Ness, HHS
11. Resolutions/Ordinances
 - Relating to Committed Funds for 2016 As Required by GASB #54
12. Budget Adjustments
13. Budget Review
14. Capital Outlay/Projects
15. Supervisor's Monthly Claims
16. Monthly Vouchers
17. Clerk's Report
 - Relating to Agenda Items
18. Committee Discussion
 - Future Meeting Dates: Regular Meeting December 30, 2015 at 4:30 pm
 - 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.



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 11/18/15

Amended* Post Date: 11/30/15

The following documents are included in the packet for the Finance Committee on November 25, 2015:

- 1) Agenda
- 2) Draft minutes from the 10/29/2015 meeting
- 3) Letter from Sheriff regarding Committed Funds
- 4) Resolution Relating to Committed Funds for 2016 as Required by GASB #54
- 5) Treasurer's Report

FINANCE COMMITTEE

October 29, 2015

The meeting of the Finance Committee was called to order by Chairman, Harley Reabe at 4:30 PM on Thursday, October 29, 2015, in the Green Lake County Board Room. The requirements of the open meeting law were certified as being met. The Pledge of Allegiance was recited.

Present: Harley Reabe
Ben Moderow
Jack Meyers
Debra Schubert
Joanne Guden

Also Present: Marge Bostelmann, County Clerk
Betsy Amend, Treasurer
Becky Pence, Highway
Linda Van Ness, HHS
Larry Gohlke
Dawn Klockow, Corporation Counsel
Sheriff Podoll
Joy Waterbury, Supervisor
Lori Evans, Sheriff's Office

AGENDA

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

MINUTES

Motion/second (Guden/Meyers) to approve the minutes of September 24, 2015 correcting that Dawn Klockow was present not Dan Sondalle and the motion approving the minutes was made by Guden/Schubert. Motion carried.

PUBLIC COMMENTS – None

CORRESPONDENCE – None

APPEARANCES

Larry Gohlke – Regarding Dalton Tax Deed Property
Gohlke appeared to state that he is the mortgage holder for Cebery. He received the notice that Ceberys were making payments on their delinquent taxes. He later found out that about \$600 in delinquent taxes were owed and they stopped making payments and lost the property. He is begging that the Committee not take the property and if any bid is made to reject it. If a bid is accepted he is requesting that the proceeds be paid to him and Ceberys.

Klockow stated that the County has filed the tax deed on the property. Prior to the deed being recorded, the mortgage holder can redeem the property. The county now owns the parcel and cannot rescind the deed unless there is a tax error, which does not exist. The owner did not live there within the last 5 years so they have no claim to the proceeds. Discussion held, no action taken.

OPEN TAX DEED BIDS

City of Princeton – Parcel #271-00639-0300:

Bruce Dreymler – 500.00. Minimum Bid is \$934.04, bid was rejected.

Paul & Cynthia Gunderson – 945.00

Motion/second(Schubert/Moderow) to accept the bid from Paul & Cynthia Gunderson for \$945.00.

Motion carried.

Town of Princeton Elm Street Parcel #016-01128-0000:

Gary Boldt & Rosalin Boldt – \$5558.95

Motion/second(Guden/Schubert) to accept the bid from Gary and Rosalin Boldt for \$5558.95. Motion carried.

Town of Kingston, Dalton – Parcel #008-00161-0000

SLR Properties, LLC., Suzie Roundy – \$22,000.00

Motion/second(Schubert/Guden) to accept the bid from SLR Properties, LLC, Suzie Roundy for \$22,000.00. Motion carried.

Mr. Gohlke thanked the Committee and stated he will contact his attorney to see if he has any recourse.

TREASURER'S MONTHLY REPORT

The Treasurer presented her report. November sales tax deposit is \$145,674.99, close to the highest amount collected for November. Amend updated the Committee on the purchase of CDs at the interest rate of .75%. She also reported on her Fall Treasurers' Conference she attended.

The Committee discussion if a resolution for outstanding checks should be sent to County Board one year after the date of the checks rather than 2 years. Amend reported that in 2001 the resolution was prepared after one year. She will look into why the resolution was changed from one year to two in subsequent years.

- Increase amount of agreement for County Tax Collection for municipalities.

Amend explained that the cost has never been increased; she is proposing that the parcel cost be increased from \$.30/parcel to \$.35/parcel. Discussion held. The Committee suggested that it be increase for the next year's budget since most budgets are set for next year.

Motion/second(Schubert/Moderow) not to move forward with an increase to the towns on the tax collection at this time. Motion carried.

Motion/second (Schubert/Meyers) to accept the Treasurer's Report. Motion carried.

DEPARTMENT HEAD REPORT – Mark Podoll, Sheriff's Department

Podoll stated that expenditures for the year are at 66.82% at the end of September which is 75% of the year. Discussion was held on expenditures that are over 75%

Podoll highlighted areas where revenues are over budget projections; parking tickets, transports, juvenile board, jail medical from TRIP, inmate commissary and Huber law maintenance is higher than expected. Canine income is ahead of schedule with almost three-quarters of the \$40,000 being received to date.

2016 BUDGET DISCUSSION

Bostelmann explained that there was a mistake in the Sheriff's department payroll pages and the corrected summary was presented.

Bostelmann presented information sent by Mark Arend relating to the wage increases and benefits for the County Libraries. The Committee was appreciative of the information.

RESOLUTION/ORDINANCES

Resolution Relating to 2016 Budget and 2015 Property Tax Levy: Bostelmann presented the resolution with the levy of \$14,040,317.

Motion/second(Guden/Meyers) to approve the Resolution and send on to the County Board. Motion carried.

BUDGET ADJUSTMENTS

Parks & Recreation – Green Lake Trail Project

15-100-12-55200-301-000 Trail Expense \$400,000

15-100-12-43578-000-000 Trail Revenue \$400,000

Motion/second(Schubert/Moderow) to approve the budget adjusts for Parks & Recreation as presented. Motion carried.

Recommendation from Schenck: Linda Van Ness stated that Schenck is working with HHS to revise the chart of accounts. Bostelmann gave the Committee a print out of the scope of the project.

BUDGET REVIEW

Revenue: Highway – Sales of used equipment is up. Parks & Recreation – boat launch is also up.

Expenditure: Question on debt payment percentages. Amend will check into it and report back next month.

CAPITAL OUTLAY/PROJECTS – No Discussion

SUPERVISOR’S MONTHLY CLAIMS

Supervisors’ claims: \$5,266.94

Lay People claims: \$110.70

MONTHLY VOUCHERS

Finance Departments: \$6,770.49

IT: \$3,695.44

Motion/second (Schubert/Guden) to approve the Finance and IT vouchers and supervisors’ and lay people’s claims. Motion carried.

CLERK’S REPORT

Bostelmann told the Committee that Supervisor Starshak requested the Federal Awards and State Financial Assistance Report be placed on the next County Board agenda.

COMMITTEE DISCUSSION

- **Future meeting dates: Regular meeting on November 25, 2015 at 4:30 PM.**
- **Future Agenda:**

ADJOURNMENT

Motion/second (Meyers/Schubert) to adjourn at 5:44 PM. Motion carried.

Submitted by,

Marge Bostelmann
County Clerk

November 12, 2015

Finance Committee
571 County Road A
Green Lake, WI 54941

Re: Committed Funds

Dear Committee Members,

With this letter I would like to request that a Committed Fund (carryover) be established for our Canine program. We are currently collecting donations and plan to continue receiving donations to fund our K-9 program for both initial expenses and ongoing expenses for the life expectancy of the dogs, which is estimated to be 8 years. We would like those funds to be tracked in a separate committed funds account.

Thank you for your assistance in this matter.

Sincerely,

Mark A. Podoll
Green Lake County Sheriff

RESOLUTION NO. -2015

Relating to Committed Funds for 2016 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 15th day of December, 2015, 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, 2015;

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, 2016 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 February of 2016 by the Finance Committee.

Roll Call on Resolution No. -2015

Submitted by Finance Committee:

Ayes , Nays , Absent , Abstain

Passed and Adopted/Rejected this 15th day of December 2015.

Harley Reabe, Chairman

Ben Moderow

County Board Chairman

Debra Schubert

ATTEST: County Clerk
Approve as to Form:

Jack Meyers

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 |
| Circuit Ct Ctroom Upgrade | Courtroom upgrades | 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 | 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 Revenue & Balance of Board Exp. | Inmate education, counseling & programs | Donations |
| Crime Prevention Programs | Program funding (Triad, County Fair, Safety Day, Crime Stoppers, LIFE | Donations |
| *K9 Donations Donations | K9 initial and ongoing expenses | |
| Vehicle Maintenance | Vehicle Maintenance | Tax levy |
| Storage and Towing | Storage and Towing | Tax levy |
| <u>Personnel</u> | | |
| Labor Law Issues/HR Programs | Labor/HR Projects | Tax levy |
| <u>Economic Development Corp</u> | | |
| Economic Dev Corp | EDC expenses | 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 |
| 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 |
| <u>Property & Insurance</u> | | |
| 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 |
| <u>Planning & Zoning</u> | | |
| Code Enforcement | Purchase vehicles | Tax levy |
| Vehicle Purchase | | |
| Professional Services | Develop project to maintain & identify government survey corners & comprehensive plan update & GIS updates | 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 2016



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 24, 2015

Memo to Finance Committee:

I held my annual meeting with the local treasurers and clerks from the county on November 18th. We had a wonderful attendance. We reviewed the taxation cycle for all, as well as all of our tax preparation procedures. We stressed the importance of the municipalities to get all the tax data to us timely, so we can proceed with tax calculation for 2015.

Our office is very busy entering data to calculate the 2015 tax bills. It is going smoothly, our team works well together. We hope to have all tax bills done by December 11th. This is an achievable date as long as we get the data timely from the municipalities. So far the municipalities have been quick with their data.

Green Lake County has a CD with Horicon Bank that is coming up for renewal. It is for \$1,000,000.00. They said they could renew it for 24 months at a rate of 1.21%.

I also have an offer from Farmers & Merchants for 12 month CD for 1.0% or 24 month CD for 1.3%. I would like to keep the CD at Horicon for good business, but if it means getting more interest elsewhere, I will move it.

I am planning on putting some of the Farmers & Merchants money market account money into a CD already. I thought I would put 2,000,000.00 into the CD for 24 months at 1.3%. Currently we have an average of \$4M that stays in the Farmers & Merchants money market account at a rate of .50%. I feel it is time to expand and get a better interest rate if possible. I would appreciate any feedback.

I did look into the outstanding check resolution. I called our Auditor at Schenck and he said that two years is not out of line; he also stated that having one year is acceptable. It is pretty much a County decision. I did not find anything in the Statutes. Currently, our outstanding list has 10 checks that are from 2013 and 2014. Only one is from 2013 and is an October check. The total amount of old outstanding checks prior to 2015 is \$649.27.

Dawn and I are going to look at and discuss the municipality contracts for tax collection in the very near future. That way if there is a change, the municipalities will have time to budget for it next year.

Last meeting it was brought to my attention that a loan payment may have been posted incorrectly. I did get that corrected with a journal entry.

We are getting ready to start the tax deed collection for the delinquent 2012 taxes. At the beginning of December, the Treasurer's Office will send letters to all property owners with 2012 delinquent real estate taxes asking them to please pay in full by December 31, 2015. This will eliminate them from the process and the first step of publishing their name in the paper in January 2016. After running a delinquent report today, the total 2012 delinquent taxes is \$140,753.58 for 73 parcels.

The total sales tax was still not on the website as of today, so I will report that at the meeting on Wednesday.

I wish you all a super Thanksgiving! Gobble Gobble! (And a successful hunting season!) I actually shot my first buck this year on opening morning. Nice 8 pointer! My son Jack who is 11 was my guide!! He shot his buck 10 minutes after me.

Respectfully submitted,

Betsy Amend