



# ***GREEN LAKE COUNTY***

*571 County Road A, Green Lake, WI 54941*

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**Original Post Date: 10/21/2016**

**Amended\* Post Date: 10/24/2016**

**The following documents are included in the packet for the Finance Committee on October 27, 2016:**

- 1) Amended Agenda\***
- 2) Draft minutes from the 09/29/2016, 10/10/2016, & 10/17/2016 meetings
- 3) Treasurer's Report
- 4) Resolution Relating to 2017 Budget and 2016 Property Tax Levy
- 5) Three Year Audit Contract from Schenck



# 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: October 27, 2016 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  
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 09/29/2016, \*10/10/2016, \*10/17/2016 & \*10/24/2016
6. Public Comments (3 Min. Limit)
7. Correspondence
8. Open Tax Deed Bids
9. Appearances:
  - Brian Della-PFM, refinancing the 2009 bonds
10. Refinancing 2009 Notes
11. Treasurer's Monthly Report
12. Department Head Report- Jason Jerome, HHS -\*\*Sheriff Podoll-Sheriff's Dept.
13. Consideration to Appropriate Food Pantry Roof Repair Funding
14. 2017 Budget
15. Resolutions/Ordinances
  - Resolution Relating to 2017 Budget and 2016 Property Tax Levy
  - \*Resolution Providing For The Sale Of Not To Exceed \$4,860,000 General Obligation Promissory Notes, Series 2017
16. \*Three Year Audit Contract – Schenck SC
17. Budget Adjustments
18. Budget Review
19. Supervisor's Monthly Claims
20. Monthly Vouchers
21. Clerk's Report
  - Relating to Agenda Items
22. Committee Discussion
  - Future Meeting Dates: Regular Meeting November 23, 2016 at 4:30 pm
  - Future Agenda items for action & discussion:
23. 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.**



deed properties have been taken. Letters were sent to property owners who surround the Adams Street property in Berlin notifying them that the property is for sale with no minimum bid required.

### **DEPARTMENT HEAD REPORT – JASON JEROME, HHS**

Jerome reported on the revenue and expenditures of the HHS department. The department continues to work with Schenck to revise policies and to make sure they are in compliance with new federal guidelines. He is working with staff to develop a better billing process.

### **REFINANCING 2009 NOTES**

Bostelmann presented an email from Brian Della, PFM, regarding a time schedule to refinance the 2009 notes due in April. Della will be asked to attend the October meeting to address the refinancing process and schedule.

### **2017 BUDGET**

#### **APPROVE 2017 BUDGET FOR PUBLICATION**

The budget is currently about 1.2 million over the levy limit. The Committee will hold a special meeting on October 10<sup>th</sup> at 6:30 to discuss the budget.

### **RESOLUTION/ORDINANCES**

Resolution Regarding Library Funding: This is a joint resolution with the Ag, Extension, and Fair Committee.

*Motion/second(Guden/Mulder)* to approve the resolution and send on to the County Board. Motion carried.

### **BUDGET ADJUSTMENTS** – None

### **BUDGET REVIEW**

The Committee reviewed the revenues and expenditures. Discussion was held.

Jerome will provide an explanation on why some revenues in the Children and Families unit exceed budget.

### **SUPERVISOR'S MONTHLY CLAIMS**

Supervisors' claims: \$5,313.09

Lay People claims: \$804.24

### **MONTHLY VOUCHERS**

Finance Departments: \$35,916.62

IT: \$6,542.61

*Motion/second (Guden/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:** Special budget meeting – October 10<sup>th</sup> at 6:30 PM.  
Regular meeting – October 27, 2016 at 4:30 PM
- **Future Agenda:** Brian Della from PFM will discussion refinancing the 2009 bonds at the October 27<sup>th</sup> meeting.

### **ADJOURNMENT**

*Motion/second*(Guden/Lyon) to adjourn at 5:15. Motion carried.

Submitted by,

Marge Bostelmann  
County Clerk

**FINANCE COMMITTEE**  
**October 10, 2016**

The meeting of the Finance Committee was called to order by Chair Harley Reabe at 6:30 PM on Monday, October 10, 2016 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  
Joanne Guden  
Larry Jenkins  
Robert Lyon

Also Present: Marge Bostelmann, County Clerk      Amy Brooks, Highway  
Becky Pence, Highway                      Sheriff Podoll  
Lori Evans, Law Enforcement              Jason Jerome, HHS  
Joe Gonyo, Supervisor

**AGENDA**

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

**PUBLIC COMMENTS** – None

**2017 BUDGET**

The budget is about \$1.2 million over the levy limit. The Committee reviewed the budget by departments. The Committee cannot approve the Highway request for an additional \$423,423 in levy. This will be deducted from the levy. The health insurance will be reduced by \$44,488. This leaves an increase of about \$830,274

**APPROVE 2017 BUDGET FOR PUBLICATION**

*Motion/second(Guden/Jenkins)* to publish the budget with \$834,000 used from undesignated funds. Motion carried.

**COMMITTEE DISCUSSION**

- **Future meeting dates:** Regular meeting on October 17<sup>th</sup> 1PM and October 27, 2016 at 4:30 PM.
- **Future Agenda Item for action and discussion**

**ADJOURNMENT**

Reabe adjourned the meeting at 7:47 PM.

Submitted by,

Marge Bostelmann  
County Clerk

**FINANCE COMMITTEE**  
**October 17, 2016**

The meeting of the Finance Committee was called to order by Chair Harley Reabe at 6:30 PM on Monday, October 17, 2016 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  
Joanne Guden  
Larry Jenkins  
Robert Lyon

Also Present: Marge Bostelmann, County Clerk Amy Brooks, Highway  
Becky Pence, Highway Sheriff Podoll  
Lori Evans, Law Enforcement Jason Jerome, HHS  
Joe Gonyo, Supervisor

**AGENDA**

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

**PUBLIC COMMENTS** – None

**2017 BUDGET**

The Committee reviewed the budget summary comparison and where the levy was reduced. The budget is currently \$605,974 over the levy limit. The Committee would like to talk to all department heads to determine where changes can be made to reduce departmental levies. All department heads will be asked to attend a Finance Committee meeting at 8 AM Monday October 24<sup>th</sup>.

The Committee proposed to use \$300,000 from undesignated. The Committee will look to reduce the levy by \$305,974 by departments. The Committee discussed reviewing mileage costs and looking into leasing vehicles.

**COMMITTEE DISCUSSION**

- **Future meeting dates:** Special meeting October 24<sup>th</sup> at 8 AM and regular meeting October 27, 2016 at 4:30 PM.
- **Future Agenda Item for action and discussion**

**ADJOURNMENT**

Reabe adjourned the meeting at 2:05 PM.

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*

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10-14-2016

### **Memo to Finance Committee:**

The sales tax figure deposited on October 1, 2016 was \$120,786.88. I will report the November 1<sup>st</sup> deposit at the meeting on October 27<sup>th</sup>.

On October 13, 2016, I cashed in a sales tax CD at 1<sup>st</sup> National Bank for \$1.5 M. I then renewed that money in a CD at Farmers & Merchants Bank for \$1.5M at a rate of .75% for 5 months. This way the money will be available at bonding time in March.

Also, on October 7, 2016, I cashed in a Horicon CD for \$500,000 at an interest rate of .75%.

I will be hosting the annual training meeting for the clerks and treasurers of our local municipalities on November 17<sup>th</sup> at 9:00 a.m. I will be handing out the pertinent material needed for tax time.

I have reviewed the Veribanc report and all banks are in good standings.

### **Tax Deed Update:**

So currently, the County has four properties for sale. These properties have been published. I will give a more detailed report on tax deed properties at the meeting. By then I will hopefully have answers from the parties involved.

Respectfully submitted,

Betsy Amend  
Treasurer

**RESOLUTION NO. -2016**

**Relating to 2017 Budget and 2016 Property Tax Levy.**

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its annual meeting begun on the 15th day of November, 2016, does resolve as follows:

**WHEREAS**, the several departments of Green Lake County Government have prepared estimates of revenues and expenditures for their respective departments for 2017 in coordination with their governing committees; and

**WHEREAS**, the Finance Committee of the County Board of Supervisors has reviewed each of these estimates in detail and made such adjustments as deemed necessary and appropriate.

**NOW, THEREFORE, BE IT RESOLVED**, that the attached budget for Green Lake County for 2017 be adopted; and

**BE IT FURTHER RESOLVED**, that a property tax of \$14,145,501 be apportioned among the sixteen (16) municipalities in accordance with ratios provided by the Wisconsin Department of Revenue.

Roll Call on Resolution No. -2016

Submitted by Finance Committee:

Ayes , Nays , Absent , Abstain

Passed and Adopted/Rejected this 15<sup>th</sup> day of November 2016.

\_\_\_\_\_  
Harley Reabe, Chairman

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Larry Jenkins

\_\_\_\_\_  
County Board Chairman

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Robert Lyon

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ATTEST: County Clerk  
Approve as to Form:

\_\_\_\_\_  
Dennis Mulder

\_\_\_\_\_  
Corporation Counsel

\_\_\_\_\_  
Joanne Guden

October 14, 2016

Marge Bostelmann, County Clerk  
 Green Lake County, Wisconsin  
 571 County Road A  
 PO Box 3188  
 Green Lake, WI 54941

Dear Marge,

In accordance with our discussions, summarized below are the proposed fees for a three-year extension of our auditing services contract. This contract extension will extend to Green Lake County and Schenck SC the same conditions and requirements included in our prior proposal for audit services.

	Audit Year		
	2017	2018	2019
General County and Departments	\$34,600	\$35,100	\$35,600
Highway Department	\$4,000	\$4,000	\$4,000
State Financial Report Form	\$1,700	\$1,700	\$1,700

If our proposal is accepted, Schenck SC will submit annual engagement letters to the County to detail the scope of the audit and to outline the responsibilities of each party.

We sincerely appreciate the opportunity to provide auditing services to the County. Because of our experience and extensive background with County government, we believe the auditing services we deliver to our clients provide benefits that exceed those provided by other CPA firms.

If you have any questions or desire any additional information, please don't hesitate to contact us. If I can be of any assistance, let me know.

Sincerely,



Jon T. Trautman, CPA

**RESPONSE:**

The above fees are accepted for the 2017, 2018, and 2019 audits of Green Lake County, Wisconsin.

By: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_