

FINANCE COMMITTEE

October 27, 2011

The meeting of the Finance Committee was called to order by Chair Deb Schubert at 4:30 PM on Thursday, October 27, 2011, in the Green Lake County Board Room. The requirements of the open meeting law were certified as being met.

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

Also Present: Marge Bostelmann, County Clerk Dan Priske, Board Chair
John Selsing, Corporation Counsel Jeff Haase, Assist Corporation Counsel
Sheriff Mark Podoll Kathy Morris, Treasurer
Lori Evans, Admin Assist LE Supervisor Gene Henke
Supervisor Tom Traxler Supervisor Sue McConnell
Supervisor Maureen Schweder Tony Daley, Berlin Journal

AGENDA

Motion/second (Meyers/Whirry) to approve the agenda. Motion carried.

Chair Deb Schubert stated that because of the letter she received from Attorney John Kelly who represents Attorney Selsing regarding potential litigation against her, the County, and the Finance Committee, she will refer all legal questions to Assistant Corporation Counsel Jeff Haase.

Selsing stated this is not on the agenda and Schubert cannot replace him as legal advisor to the Committee only his governing committee, the Administrative Committee can reassign his duties. Schubert stated this will no longer be discussed.

MINUTES

Motion/second (Guden/Meyers) to approve the minutes of September 29, 2011. Motion carried.

PUBLIC COMMENT

Jeff Haase stated that he has had questions regarding the audit planned for the Corporation Counsel's office. He stated that if the audit is regarding what he has been paid by Attorney Selsing that the information has already been given to the county.

Wyndham Gary, Town of Green Lake –He stated that over 30 years Selsing has been paid \$6,000,000 by the County and it is the duty of this county board and committee to perform an audit. It should have been done every year and if it has not been done in 30 years it should be done now.

John Selsing stated that he has been audited every year just like every other department when the County Audit is done. He said that other departments have had comments in the auditor's report but his has not.

Bostelmann stated that Selsing is talking about the County Annual Financial Audit. The auditors review expenses and revenues of the county. It does not look at all individual departments. Bostelmann also stated

that past management letters addressed employees being reimbursed for expenses without proper receipts. She stated that when Selsing is reimbursed for office expenses he provides information for one month as the typical expense, but does not provide monthly receipts.

Gene Henke asked if other departments are going to be audited and who is going to pay for this and who has the authority to request an audit.

Schubert asked Jeff Haase to research what committee has the authority to request a departmental audit and get back to the committee.

OPEN TAX DEED BIDS

No bids received – Discussion was held. Morris advised the Committee that the cost to advertise is \$581.80. Morris stated that the assessed value is high when looking at the property and that there have been no calls on the property. Discussion was held on how to sell the property. Morris will look into options and report back to the Committee.

CORRESPONDENCE – Jack Meyers will only charge miles for 2012 and no longer submit per diem costs. This will be his 3% reduction.

APPEARANCES – None

TREASURER'S REPORT

Sales tax for August is \$104,560.23. Boat launch fee is about the same as last year. Fall local clerk and treasurer meeting will be held on November 17th.

Morris reported on the Wisconsin Treasurer's Association fall conference.

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

DEPARTMENT HEAD – MARK PODOLL, SHERIFF

Evans reviewed the current level of expenditures and revenues. Evans explained why certain lines are higher than the percent of the time of year. Several revenues are higher than expected.

2010 AUDIT COMMENTS AND OBSERVATIONS

Payroll Timing: Bostelmann explained the payroll process and the need to change. Checks are paid for the day the check is given out with no delay time for accurate payroll processing. Bostelmann stated that this could be coordinated with the County Personnel Committee on how to "hold back" 5 or 10 days.

Capital Asset Threshold: Bostelmann explained the County has a fixed assets program that keeps track of all items over \$250. Currently the capital assets threshold is \$2500. Discussion was held.

Motion/Second(Whirry/Meyers) to set the Capital Asset Threshold at \$10,000. Motion carried.

Fund balance reporting: Bostelmann provided an ordinance that sets the County Fund Balance Policy In Accordance with GASB 54. Bostelmann explained the ordinance and the terminology. She also presented a resolution that would establish the committed funds and special reserve funds. Discussion was held. The Ordinance and Resolution will be approved next month. Bostelmann asked that the Committee members

review them and let her know if they needed any additional information for next month.

AUDIT CONTRACT – SCHENCK

Bostelmann presented a 3 year contract for Schenck audit services.

Motion/Second(Hedberg/Whirry) to approve the 3 year contract. Motion carried.

BUDGET REVIEW

The committee reviewed the budget. Several questions were asked HHS accounts. Bostelmann will ask Van Ness to explain at the next meeting.

BUDGET ADJUSTMENTS

Health and Human Services has received a grant in the amount of \$34,000. The grant is part of the 6 county consortiums and is for Permanency Round Table. Revenue for \$34,000 and expense accounts for Equipment - \$6000, Supplies - \$6000 and Travel Expenses - \$22,000 will be established. The Permanency Round table includes case manager, social workers and other professionals and is used in specific cases where kids are out of home for 6 months or longer. This process is to move that child toward permanency, unification, adoption or guardianship.

A request from Jason Kauffeld for a budget adjustment for the ICC expense. The funds should have been carried over.

Motion/Second(Whirry/Guden) to approve both of the budget adjustments. Motion carried..

2012 BUDGET

Bostelmann presented the budget summary. She explained that the levy was increased to the amount of new construction. Other revenues were also increased. The undesignated amount to offset the budget was reduced to \$320,763.17.

Corporation Counsel: A budget was presented separating the Corporation Counsel budget from the Assistant Corporation Counsel budget.

Motion/Second(Hedberg/Guden) to approve the change in the budget. Motion carried.

RESOLUTIONS/ORDINANCES

Resolution 22-2011 Relating to 2012 Budget and 2011 Property Tax Levy: The resolution setting the levy at \$13,683,214 was presented.

Motion/Second(Guden/Meyers) to approve the resolution and send on to the County Board.

SUPERVISORS MONTHLY CLAIMS

Committee reviewed the supervisor's claims in the amount of \$5,494.76 and lay people in the amount of \$53.88.

MONTHLY VOUCHERS

Vouchers were presented for Finance in the amount of \$18,090.23 and for IT in the amount of \$12,867.60.

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

CLERK'S REPORT – None

COMMITTEE DISCUSSION

- **Future meeting dates: Regular Meeting:** Wednesday, November 23, 2011 at 4:30 PM.
- **Future Agenda:**

ADJOURNMENT

Motion/second (Whirry/Meyers) to adjourn at 5:55 PM. All ayes. Motion carried.

Submitted by,

Marge Bostelmann
County Clerk