

**GENERAL FINANCIAL CONDITION  
JEFFERSON COUNTY WISCONSIN  
August 1, 2018**

Available Cash on Hand		
July 1, 2018	\$	855,747.49
July Receipts	\$	<u>12,298,354.92</u>
 Total Cash	 \$	 13,154,102.41
 Disbursements		
General - July 2018	\$	4,642,385.88
Payroll - July 2018	\$	<u>1,450,284.70</u>
 Total Disbursements	 \$	 <u>6,092,670.58</u>
 Total Available Cash	 \$	 <b>7,061,431.83</b>
 Cash on Hand (in bank) Aug. 1, 2018	\$	7,610,941.97
Less Outstanding Checks	\$	<u>549,510.14</u>
 Total Available Cash	 \$	 <b>7,061,431.83</b>
 Local Government Investment Pool - General	 \$	 28,697,371.69
Dana Investments	\$	28,446,946.20
Local Government Investment Pool -Clerk of Courts	\$	26,583.04
Local Government Investment Pool -Farmland Preservation	\$	173,617.25
Local Government Investment Pool -Parks/Liddle	\$	83,466.12
Local Government Investment Pool -Highway Bond	\$	<u>1,911,052.34</u>
	\$	59,339,036.64
 2018 Interest - Super N.O.W. Account	 \$	 694.95
2018 Interest - L.G.I.P. - General Funds	\$	141,293.58
2018 Interest - DANA Investments	\$	391,521.28
2018 Interest - L.G.I.P. - Parks /Carol Liddle Fund	\$	804.87
2018 Interest - L.G.I.P. - Farmland Preservation	\$	1,674.19
2018 Interest - L.G.I.P. - Clerk of Courts	\$	256.36
2018 Interest - L.G.I.P. - Highway Bond	\$	<u>18,428.31</u>
Total 2018 Interest	\$	554,673.54

JOHN E. JENSEN  
JEFFERSON COUNTY TREASURER

Proposed Amendment to RESOLUTION NO. 2018-\_\_\_\_\_

*As Printed:*

Should the state legislature enact proposed legislation that closes the Dark Store loophole, which currently allows commercial retail property valuation to be significantly reduced for property tax assessment purposes which may result in a shift in taxes levied against other tax paying entities, such as residential home owners and other business entities, and/or cuts in essential services provided by an affected municipality?

*Track Changes:*

Should the state legislature enact proposed legislation that closes the 'Dark Store' property tax loophole, which currently allows ~~commercial retail property valuation a significant reduction in the property tax assessment valuation of the commercial property of national retail stores, to be significantly reduced for property tax assessment purposes~~ which may result in ~~a shift in taxes levied against~~ increased property taxes for other tax-paying entities, such as residential home owners and other business entities, and/or cuts in essential services provided by an affected municipality?

Revised and

*Proposed Amendment Text:*

Should the state legislature enact proposed legislation that closes the 'Dark Store' property tax loophole, which currently allows a significant reduction in the property tax assessment valuation of the commercial property of national retail stores, which may result in increased property taxes for other tax-paying entities, such as residential home owners and other business entities, and/or cuts in essential services provided by an affected municipality?

***RESOLUTION NO.: 164—2017-18***

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN:

***MAJORITY***

1 Each time a big box retailer gets a Dark Store tax break, homeowners, small businesses  
2 and other property owners have to pick up a greater share of the property tax levy. Over  
3 the past several months, municipal, county, city, and town officials have been in contact  
4 with state legislators testifying against the Dark Store tax loophole in order to avoid a  
5 property tax burden shifting to other tax pay entities such as residential homeowners and  
6 other businesses and/or cuts in essential services provided by an affected municipality.  
7 Unless the Dark Store loopholes are closed, residents will realize the impact when they  
8 receive their property tax bills in the mail in December.  
9

10 Wisconsin State Statute 59.52(25) allows for a county board to conduct a county-wide  
11 referendum for advisory purposes. A county-wide advisory referendum on the issue of  
12 Dark Stores would provide guidance to the state legislature as to the will of the  
13 Outagamie County electorate on this issue. This resolution seeks authorization to  
14 conduct such a county-wide advisory referendum.  
15

16 NOW THEREFORE, the undersigned members of the Legislative/Audit and Human Resources  
17 Committee recommend adoption of the following resolution.

18 BE IT RESOLVED, that the Outagamie County Board of Supervisors does resolve to conduct a  
19 county-wide advisory referendum, to be held with the November 2018 general election; that a concise  
20 statement of the question is given and that the question will state as follows:

21 *Question: Should the state legislature enact proposed legislation that closes the Dark Store*  
22 *loopholes, which currently allow commercial retail properties to significantly reduce the*  
23 *assessed valuation and property tax of such properties, resulting in a substantial shift in*  
24 *taxes levied against other tax paying entities, such as residential home owners, and/or cuts in*  
25 *essential services provided by an affected municipality?, and*  
26

27 BE IT FURTHER RESOLVED, that the Corporation Counsel prepare a Notice of Referendum to  
28 be published by the Outagamie County Clerk in accordance with statutory requirements, and

29 BE IT STILL FURTHER RESOLVED, that this resolution and the referendum shall be filed  
30 with the Outagamie County Clerk no later than 70 days prior to the election at which the question will  
31 appear on the ballot, and

**OUTAGAMIE COUNTY BOARD MEETING  
MARCH 27, 2018**

RESOLUTION NO. 164—2017-18

Supervisor Sturn moved, seconded by Supervisor Grady, for adoption.

RESOLUTION NO. 164—2017-18 IS ADOPTED.

RollCall-Pro Advanced Tuesday, March 27, 2018					
1. THOMPSON	YES	13. WEGAND	YES	25. NOOYEN	YES
2. MILLER	YES	14. DE GROOT	YES	26. DUNCAN	YES
3. GRADY	YES	15. VACANT	Absent	27. CULBERTSON	YES
4. PATIENCE	YES	16. VACANT	Absent	28. STURN	YES
5. GABRIELSON	YES	17. CROATT	YES	29. BUCHMAN	YES
6. FOSS	YES	18. SPEARS	YES	30. GRIESBACH	YES
7. HAMMEN	YES	19. STUECK	YES	31. CLEGG	YES
8. T. KRUEGER	Absent	20. THOMAS	YES	32. VANDERHEIDEN	YES
9. J. KRUEGER	YES	21. THYSSEN	YES	O'CONNOR-SCHEVERS	Absent
10. LAMERS	YES	22. HAGEN	YES	34. RETTLER	YES
11. MEYER	Absent	23. KLEMP	Absent	35. MELCHERT	YES
12. McDANIEL	YES	24. PLEUSS	YES	36. SUPRISE	YES
Item 14		Passed (30 Y - 0 N - 0 A - 6 Absent)		Majority Vote >	

1 BE IT FINALLY RESOLVED, that the Outagamie County Clerk be directed to forward a copy  
2 of this resolution to the Outagamie County Corporation Counsel and the Outagamie County Executive in  
3 accordance with statutory requirements.


4 Dated this 27<sup>th</sup> day of March 2018

5 Respectfully submitted,

6  
7 LEGISLATIVE/AUDIT & HUMAN RESOURCES  
8 COMMITTEE

9  
10   
11 \_\_\_\_\_  
12 Travis Thyssen

  
\_\_\_\_\_  
Cathy Spears

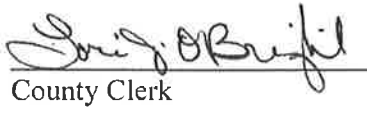
13  
14   
15 \_\_\_\_\_  
16 Shane Griesbach

\_\_\_\_\_  
Patrick Meyer

17  
18  
19  
20  
21   
22 \_\_\_\_\_  
23 John Foss


24  
25 Duly and officially adopted by the County Board on: March 27, 2018

26  
27  
28 Signed:   
29 \_\_\_\_\_  
30 Board Chairperson

  
\_\_\_\_\_  
County Clerk

31 Approved: 3 29 18

Vetoed: \_\_\_\_\_

32  
33  
34 Signed:   
35 \_\_\_\_\_  
County Executive



**Government Finance Officers Association**  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
312.977.9700 fax: 312.977.4806

July 5, 2018

Benjamin Wehmeier  
County Administrator  
Jefferson County  
311 S. Center Avenue, Room 111  
Jefferson, WI 53549

Dear Mr. Wehmeier:

We are pleased to notify you that Jefferson County, Wisconsin, has received the Distinguished Budget Presentation Award for the current budget from Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting and represents a significant achievement by your organization.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for its having achieved the award. This has been presented to:

**Benjamin Wehmeier, County Administrator**

We hope you will arrange for a formal public presentation of the award, and that appropriate publicity will be given to this notable achievement. A press release is enclosed for your use.

We appreciate your participation in GFOA's Budget Awards Program, and we sincerely hope that your example will encourage others to achieve and maintain excellence in governmental budgeting.

Sincerely,

Michele Mark Levine  
Director, Technical Services Center

Enclosure



**Government Finance Officers Association**  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
312.977.9700 fax: 312.977.4806

## FOR IMMEDIATE RELEASE

July 5, 2018

**For more information, contact:**

**Technical Services Center**

**Phone: (312) 977-9700**

**Fax: (312) 977-4806**

**E-mail: [budgetawards@gfoa.org](mailto:budgetawards@gfoa.org)**

(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that **Jefferson County, Wisconsin**, has received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for having achieved the award. This has been presented to **Benjamin Wehmeier, County Administrator**.

There are over 1,600 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

*Government Finance Officers Association is a major professional association servicing the needs of more than 19,000 appointed and elected local, state, and provincial-level government officials and other finance practitioners. It provides top quality publications, training programs, services, and products designed to enhance the skills and performance of those responsible for government finance policy and management. The association is headquartered in Chicago, Illinois, with offices in Washington D.C.*

Washington, DC Office

Federal Liaison Center, 660 North Capitol Street, NW, Suite 410 • Washington, DC 20001 • 202.393.8020 fax: 202.393.0780

[www.gfoa.org](http://www.gfoa.org)