



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 04/20/18

Amended* Post Date: 4/24/2018

The following documents are included in the packet for the Finance Committee on April 25, 2018:

- 1) *Amended Agenda
- 2) Draft minutes from 03/28/2018 and 04/13/18
- 3) Credit Card Request Approvals
- 4) Treasurer's Monthly Report
- 5) *Resolution Relating to Base Wage Compensation Adjustment for Employees with 10 Years of Service or More with Green Lake County
- 6) Budget Adjustments and Line Items Transfers



GREEN LAKE COUNTY OFFICE OF THE COUNTY CLERK

Elizabeth Otto
County Clerk

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

Finance Committee Meeting Notice

Date: April 25, 2018 Time: 5:30PM

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

Amended AGENDA*

Committee Members

Harley Reabe
Larry Jenkins
Robert Lyon
Dennis Mulder
VACANT
Elizabeth Otto, Secretary

1. Call to Order
2. Certification of Open Meeting Law
3. Pledge of Allegiance
4. Agenda
5. Election of Chair
6. Election of Vice-Chair
7. Minutes: 03/28/18 & 04/13/18
8. Public Comments (3 Min. Limit)
9. Correspondence
10. Appearances
11. Credit Card Request Approvals
12. Treasurer's Monthly Report
13. Resolutions/Ordinances
 - *Base Wage Compensation Adjustment for Employees with 10 Years of Service or More with Green Lake County
14. Budget Review
15. Budget Adjustments/Line Item Transfer
16. Supervisor's Monthly Claims
17. Committee Discussion
 - Future Meeting Dates: Regular Meeting to be determined
 - Future Agenda items for action & discussion:
18. Adjourn

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

Sincerely,
Elizabeth Otto, 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.

BUDGET ADJUSTMENTS/LINE ITEM TRANSFER

- Sheriff's Office – request to access \$1,179.00 from the committed funds account for Defibrillators for a new defib in the Sheriff's Office.

Motion/second (Guden/Lyon) to approve the budget adjustment. All ayes. Motion carried.

- HHS Family Care – additional revenue from WIMCR to pay for contracted services

Motion/second (Jenkins/Lyon) to approve the budget adjustment. All ayes. Motion carried.

SUPERVISOR'S MONTHLY CLAIMS

Supervisor's claims: \$4,527.32

Lay people: -0-

Motion/second (Guden/Jenkins) to approve supervisor's monthly claims. All ayes. Motion carried.

COMMITTEE DISCUSSION

- **Future meeting dates:** Regular meeting – April 25, 2018 (time to be determined)
- **Future agenda items for action & discussion:**

ADJOURNMENT

Chairman Reabe adjourned the meeting at 8:47 AM.

Submitted by,

Liz Otto
County Clerk

FINANCE COMMITTEE
April 13, 2018

The meeting of the Finance Committee was called to order by Chair Harley Reabe at 1:15 PM on Friday, April 13, 2018, 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 Dennis Mulder	Absent:
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Also Present: Liz Otto, County Clerk
Dawn Klockow, Corp Counsel
Cathy Schmit, County Administrator

RESOLUTIONS/ORDINANCES

- **Government Obligation Contract Between Green Lake County and Kansas State Bank**

County Administrator Cathy Schmit explained that this resolution is to approve a 5 year lease to own agreement for financing of the Next Generation 911 system upgrade which needs to be completed by 2020. Discussion held.

Motion/second (Lyon/Guden) to approve the fiscal note of the resolution relating to Government Obligation Contract Between Green Lake County and Kansas State Bank and forward to County Board for final approval. All ayes. Motion carried.

COMMITTEE DISCUSSION

- **Future meeting dates:** Regular meeting to be determined.
- **Future agenda items for action & discussion:**

ADJOURNMENT

Chairman Reabe adjourned the meeting at 1:23 PM.

Submitted by,

Liz Otto
County Clerk

Request for Credit Card Approval

Department: Sheriff's Office

Committee: Judicial/Law Enforcement and Emergency Management Committee

Name of Card Holder	Title of Position	Credit Card Limit
Jason S. Young	Deputy Sheriff	1500

Justification for Credit Card(s):

Fuel, lodging and other out of County Expenses. Vehicle and departmental related equipment that is needed immediately such as head lamps, wipers, oil, etc.

Department Head Approval: Mark A Padell

Date Approved by Committee of Jurisdiction: April 11, 2018

Following this acceptance please forward to the County Clerk's Office.

Date Approved By Finance Committee: _____



GREEN LAKE COUNTY
OFFICE OF THE COUNTY TREASURER

Amanda R. Toney
Treasurer and Real Property Lister

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

April 19, 2018

Memo to Finance Committee:

As of today, the April sales tax figure has not been posted to the website. This amount will be reflected on the May finance memo.

A total of \$389,869.44 in Lottery credit payments were calculated and distributed to all taxing entities on April 13th.

The total Tax roll for 2017 started out at \$41,599,290.31. As of today, we have \$7,365,217.49 left to collect. This amount is down around 3% compared to 2017.

In the next week, we are going to have Green Lake Title & Abstract start doing searches on those properties which still owe 2014 taxes. We currently have 45 parcels, which consists of 35 owners, that still owe 2014 taxes.

Stef has been doing an excellent job of staying on top of ownership changes. We have also been busy with the assessors creating valuation summary reports and rolls for the Open Book/Board of Review meetings for each municipality.

Just a reminder that I will not be able to attend the meeting on the 25th as I will be out on vacation.

Respectfully submitted,

Amanda R. Toney

GREEN LAKE COUNTY TREASURER'S REPORT

MARCH 2018

CASH BALANCE: 02-28-2018 2,086,739.50

RECEIPTS:

General:	719,410.03
Redemption Tax - Principle:	45,760.84
Redemption Tax - Interest	9,696.03
Redemption Tax - Penalty	4,848.00
Postponed & Delinquent Tax - Principle:	296,101.30
Postponed & Delinquent Tax - Interest:	4,568.68
Postponed & Delinquent Tax - Penalty	2,284.35
Sales Tax Deposit from State	75,898.03
Wire from LGIP for Justice Center Payment	834,907.50
Lottery Credit from State	571,853.35

TOTAL RECEIPTS: 2,565,328.11 4,652,067.61

DISBURSEMENTS:

General Maintenance:	1,042,208.84
Direct Deposit Payroll	758,853.12
DHHS Deposit to LGIP	87,442.10
Payroll deductions and taxes	327,824.31
Sales Tax Money Transfer to LGIP	126,251.39
Bank fees	8.00
Real Estate Transfer Fees	13,468.80
Transfer to Flex/HRA account	8,068.35
State Settlement Payment	94.89
Justice Center Principal Payment	675,000.00
Justice Center Interest Payment	159,907.50
Communication Tower Principal Payment	250,000.00
Communication Tower Interest Payment	2,401.25
Voided Checks from previous month	-67.08
EE Invalid Account Number	-1,599.32

TOTAL DISBURSEMENTS: 3,449,862.15

TREASURER'S CASH BALANCE: 1,202,205.46

BANK RECONCILIATION

Green Lake Horicon Bank-Checking:	690195	520,004.60
Green Lake Horicon Bank - Money Market:	690224	<u>1,203,505.10</u>

TOTAL 1,723,509.70

Less Outstanding Checks 519,964.24

Deposits received in March and Received in April 1,340.00

Available Bank Balance 1,202,205.46

Cash in Office 0.00

03/31/18 CASH BALANCE	1,202,205.46
TREASURER'S CASH	1,202,205.46
DIFFERENCE	0.00

GREEN LAKE COUNTY TREASURER'S REPORT

MARCH 2018

RECONCILIATION OF RECEIPTS & DEPOSITS

Cash in Office	February 28, 2018	0.00
Total Receipts	MARCH 2018	<u>2,565,328.11</u>
SUB TOTAL		<u>2,565,328.11</u>
Less Deposits for Month:		<u>2,565,328.11</u>
Cash in Office	3/31/2018	0.00

PROOF OF OUTSTANDING CHECKS

Outstanding Checks	February 28, 2018	46,307.27
Total Disbursements	MARCH 2018	3,449,862.15
SUB TOTAL		<u>3,496,169.42</u>
Less Checks Cashed by Bank		1,569,175.12
DHHS Deposit to LGIP		87,442.10
Payroll deductions and taxes		99,455.90
Sales Tax transfer to LGIP		126,251.39
Bank fees		8.00
Transfer to Flex/HRA account		8,068.35
State Settlement Payment		94.89
Justice Center Principal Payment		675,000.00
Justice Center Interest Payment		159,907.50
Communication Tower Principal Payment		250,000.00
Communication Tower Interest Payment		2,401.25
EE Invalid Account Number		-1,599.32
Outstanding Checks	3/31/2018	<u>519,964.24</u>

2018 INTEREST REVENUE

(PROJECTED BUDGET: \$70,000.00)

1/31/18 Money Markets	January Interest	\$5,358.91
1/31/18 Certificate of Deposits	January Interest	\$3,205.48
2/28/18 Money Markets	February Interest	\$5,789.97
2/28/18 Certificate of Deposits	February Interest	\$0.00
3/31/18 Money Markets	March Interest	\$10,162.86
3/31/18 Certificate of Deposits	March Interest	\$0.00
Money Markets	April Interest	
Certificate of Deposits	April Interest	
Money Markets	May Interest	
Certificate of Deposits	May Interest	
Money Markets	June Interest	
Certificate of Deposits	June Interest	
Money Markets	July Interest	
Certificate of Deposits	July Interest	
Money Markets	August Interest	
Certificate of Deposits	August Interest	
Money Markets	September Interest	
Certificate of Deposits	September Interest	
Money Markets	October Interest	
Certificate of Deposits	October Interest	
Money Markets	November Interest	
Certificate of Deposits	November Interest	
Money Markets	December Interest	
Certificate of Deposits	December Interest	
TOTAL		<u>\$24,517.22</u>

HORICON BANK ACCOUNTS

Balance as of 03/31/18

Flex/HRA Checking Account #2395	\$5,185.50
Flex/HRA Money Market Account #2366	\$547,743.14
Gelhar Escrow Account #8674	\$34,684.22

MARCH 2018

EFFECTIVE INTEREST RATES - OVERALL

<u>INSTITUTION</u>	<u>AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>RATE</u>
L.G.I.P.	3,088,844.04		1.40%
Fortifi Bank** (f/k/a First National Bank)	1,020,597.21	#8631292	1.25%
Horicon Bank**	503,167.80	#100000077035	1.25%
Fortifi Bank** (f/k/a First National Bank)	2,000,000.00	#8676645	1.25%
Horicon Bank**	2,000,000.00	#100000078184	1.25%
Farmers & Merchants Bank CD**	1,000,000.00	#708494	1.35%
Farmers & Merchants Bank CD**	1,000,000.00	#703152	1.35%
Farmers & Merchants Bank CD**	2,000,000.00	#704462	1.75%
Citizens Community Federal	163,160.15	20033645	0.25%
Farmers & Merchants Bank	5,790,203.63	310818	1.75%
First Business Bank	2,738.38	7017-03210	0.45%
GL Cty Retirement-Horicon	12.75	1424497	0.50%
Ripon Horicon Bank	5,207.62	831744	0.15%
Horicon Bank	<u>1,203,505.10</u>	690224	<u>0.05%</u>
	19,777,436.68	Average APY	1.00%
<u>TOTAL INVESTED</u>	<u>18,568,711.21</u>	Average Investment APY	<u>1.21%</u>

<u>MONTHLY</u>	<u>AVERAGE</u>
January 2018	0.82%
February 2018	0.95%
March 2018	1.00%
April 2018	
May 2018	
June 2018	
July 2018	
August 2018	
September 2018	
October 2018	
November 2018	
December 2018	

Date	Institution	Account #	Amount
1/31/2018	MM Horicon	1000002366	73.52
1/31/2018	MM LGIP	Account #1	1,888.16
1/31/2018	MM Citizens Community	20033645	36.86
1/31/2018	MM Farmers & Merchants	310818	3,206.81
1/31/2018	MM First Business Bank	7017-03210	0.27
1/31/2018	MM Horicon Retirement	1424497	0.85
1/31/2018	MM Ripon Horicon Bank	831744	0.66
1/31/2018	MM Horicon	690195	22.08
1/31/2018	MM Horicon	690224	129.70
TOTAL MONEY MARKET INTEREST			\$5,358.91
1/12/2018	CD Fortifi CD	8631292	3,205.48

TOTAL CERTIFICATE OF DEPOSIT INTEREST \$3,205.48

2/28/2018	MM Horicon (Flex MM)	1000002366	66.42
2/28/2018	MM LGIP	Account #1	1,872.65
2/28/2018	MM Citizens Community	20033645	31.28
2/28/2018	MM Farmers & Merchants	310818	3,669.16
2/28/2018	MM First Business Bank	7017-03210	0.35
2/28/2018	MM Horicon Retirement	1424497	0.15
2/28/2018	MM Ripon Horicon Bank	831744	0.60
2/28/2018	MM Horicon	690195	6.97
2/28/2018	MM Horicon	690224	142.39
TOTAL MONEY MARKET INTEREST			\$5,789.97

3/31/2018	MM Horicon (Flex MM)	1000002366	71.48
3/31/2018	MM LGIP	Account #1	2,424.61
3/31/2018	MM Citizens Community	20033645	33.52
3/31/2018	MM Farmers & Merchants	310818	7,564.96
3/31/2018	MM First Business Bank	7017-03210	0.38
3/31/2018	MM Horicon Retirement	1424497	0.14
3/31/2018	MM Ripon Horicon Bank	831744	0.66
3/31/2018	MM Horicon	690195	10.36
3/31/2018	MM Horicon	690224	56.75
TOTAL MONEY MARKET INTEREST			\$10,162.86

RESOLUTION NUMBER -2018

**Base Wage Compensation Adjustment for Employees with
10 Years of Service or More with Green Lake County**

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the 15th day of May 2018, does resolve as follows:

- 1 **WHEREAS**, in 2013 the Green Lake County Board of Supervisors adopted a
- 2 Compensation Structure and Wage Plan for all non-represented employees as
- 3 developed by WIPFLI, LLC; and

- 4 **WHEREAS**, in 2017 the Green Lake County Board of Supervisors adopted Resolution
- 5 #2-2017 updating the Compensation Plan and Merit Pay Policy; and

- 6 **WHEREAS**, in 2017 the Green Lake County Board of Supervisors adopted Resolution
- 7 #14-2017 establishing the 2018 budget allocation for annual merit pay increases for
- 8 employees hired after 6/30/2017 and effective 1/1/2018 of 2%; and

- 9 **WHEREAS**, the Green Lake County preliminary 2017 year-end general fund financial
- 10 statements reflect a salary and fringe benefits savings of approximately \$75,000; and

- 11 2/3 vote is needed to pass.

Roll Call on Resolution No. -2018

Submitted by Personnel Committee:

Ayes , Nays , Absent , Abstain 0

, Chair

Passed and Adopted/Rejected this 15th
day of May 2018.

County Board Chairman

ATTEST: County Clerk
Approve as to Form:

Corporation Counsel

12 **WHEREAS**, subsequent to the allocation of the 2018 merit pay increases, financial
13 analysis shows that the hourly pay rate for eight (8) employees with 10 years of service
14 or more, eight (8) employees with 15 years of service or more, five (5) employees with
15 20 years of service or more, nine (9) employees with 30 years of service or more, and
16 one (1) employee with 40 years of service or more are well below the midpoint of their
17 wage range; and

18 **WHEREAS**, the accumulated years of service for these 31 employees exceeds 700
19 years, these employees are highly skilled, high performing as evidenced by their
20 respective annual performance evaluations, and have demonstrated strong commitment
21 and dedication to a career in public service with Green Lake County.

22 **NOW THEREFORE BE IT RESOLVED** that the Green Lake County Board of
23 Supervisors does hereby authorize an hourly wage rate increase to the wage range
24 midpoint for those 23 high performing employees with 15 years of service or more with
25 Green Lake County effective the first full pay period of July 2018.

26 **BE IT FURTHER RESOLVED** that the Green Lake County Board of Supervisors does
27 hereby authorize an hourly wage rate increase to 95% of the wage range midpoint for
28 those 16 high performing employees with 10 years of service or more with Green Lake
29 County effective the first full pay period of July 2018.

30 **BE IT FURTHER RESOLVED** that unused 2017 general fund salary and fringe funds to
31 be carried forward to 2018 shall cover the costs of this wage rate increase up to the
32 appropriate compensation plan pay group midpoint in an amount not to exceed
33 \$55,000.

34 **FISCAL NOTE:** An amount not to exceed \$55,000 shall be allocated from the
35 Non-Lapsing Retirement/Salary/Fringe account #18-101-23-51820-999-000 to cover the
36 cost of this base wage compensation adjustment, associated FICA and County share of
37 the retirement contribution costs.

GREEN LAKE COUNTY

Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: March 28, 2018
 Department: Health
 Amount: \$3,400.00
 Budget Year Amended: 2018

Source of Increase / Decrease and affect on Program:
 (If needed attached separate brief explanation.)

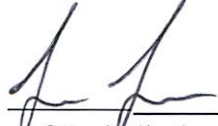
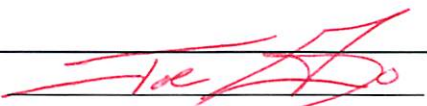
New Grant for Communicable Disease. This money is going to be used to educate about the communicable diseases in the area.

Revenue Budget Lines Amended:

<u>Account #</u>	<u>Account Name</u>	<u>Current Budget</u>	<u>Budget Adjustment</u>	<u>Final Budget</u>
18-207-31-46551-555-000	CARS- Communicable Disease	\$ -	\$ 3,400.00	\$ 3,400.00
				\$ -
				\$ -
				\$ -
Total Adjustment			\$ 3,400.00	

Expenditure Budget Lines Amended:

<u>Account #</u>	<u>Account Name</u>	<u>Current Budget</u>	<u>Budget Adjustment</u>	<u>Final Budget</u>
18-207-31-54109-307-800	Training Communicable Disease	\$ -	\$ 500.00	\$ 500.00
18-207-31-54109-330-800	Travel Communicable Disease	\$ -	\$ 200.00	\$ 200.00
18-207-31-54109-340-800	Operating Supplies Communicable Disease	\$ -	\$ 2,700.00	\$ 2,700.00
				\$ -
				\$ -
				\$ -
Total Adjustment			\$ 3,400.00	

Department Head Approval: 
 Date Approved by Committee of Jurisdiction: 

Following this approval please forward to the County Clerk's Office.

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.

Date of publication of Class 1 notice of budget amendment: _____

REQUEST FOR LINE ITEM TRANSFER

Office Use Only

Department: _____ DHHS/Admin
 Budget Year Amended: _____ 2018

No. _____
Date: _____

From Account

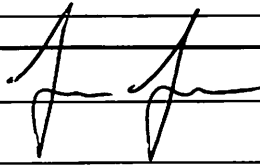
Account #	Account Name	Current Budget	Transfer Amount	YTD Expenditures	New Budget
18-207-30-54903-310-000	Office Supplies	\$ 15,000.00	\$ 1,000.00		\$ 14,000.00
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
Total Transfer			\$ 1,000.00		

To Account

Account #	Account Name	Current Budget	Transfer Amount	YTD Expenditures	New Budget
18-207-30-54900-290-000	Other Special Needs- Background Checks	\$ -	\$ 1,000.00	\$ 70.00	\$ 1,000.00
		\$ -			\$ -
					\$ -
					\$ -
					\$ -
					\$ -
Total Transfer			\$ 1,000.00		

Explanation for Transfer:
 Required Background checks for several programs in DHHS.

Department Head Approval



Governing Committee Approval

If < \$500:

Send to County Administrator's Office

COUNTY ADMINISTRATOR Approval: _____

If > \$500:

Send to County Clerk's Office

FINANCE COMMITTEE Approval given on :

_____ Date