



# ***GREEN LAKE COUNTY***

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

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**Original Post Date: 11/10/2016**

**Amended\* Post Date:**

**The following documents are included in the packet for the Finance Committee on January 25, 2017:**

- 1) Agenda
- 2) Draft minutes from the 12/28/2016
- 3) Treasurer's Monthly Report
- 4) Budget Adjustments



# 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: January 25, 2017 Time: 10:00 AM**  
**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*

*Elizabeth Otto, Secretary*

1. Call to Order
2. Certification of Open Meeting Law
3. Pledge of Allegiance
4. Agenda
5. Minutes 12/28/2016
6. Public Comments (3 Min. Limit)
7. Correspondence
8. Open Tax Deed Bids
9. Vande Lake & Land, LLC Property Discussion
10. Treasurer's Monthly Report
11. Tax Deed Update
12. Resolutions/Ordinances
13. \*Award of Indirect Cost Plan Service Contract
14. Budget Adjustments
15. Budget Review
16. Supervisor's Monthly Claims
17. Clerk's Report
  - Relating to Agenda Items
18. Committee Discussion
  - Future Meeting Dates: Regular Meeting February 22, 2017 at 10:00 am
  - Future Agenda items for action & discussion:
19. 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.**

**FINANCE COMMITTEE**  
**December 28, 2016**

The meeting of the Finance Committee was called to order by Chair Harley Reabe at 10:00 AM on Wednesday, December 28, 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  
Dennis Mulder (Absent)

Also Present: Liz Otto, Deputy County Clerk                      Betsy Amend, Treasurer  
Marge Bostelmann, County Clerk                      Dawn Klockow, Corporation Counsel  
Amy Brooks, Highway                                      Jason Jerome, HHS Director  
Sheriff Podoll    Cathy Schmit, County Administrator  
Lori Evans, SO Admin Asst                              Kayla Yonke, HHS Acct Specialist  
Tony Daley, Berlin Journal

**AGENDA**

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

**MINUTES**

*Motion/second (Guden/Jenkins)* to approve the minutes of November 23, 2016. Motion carried. Guden asked Jason Jerome if he had more information from last month regarding HHS revenue and expense percentages. Jerome stated that he had sent an email to committee members but would send a hard copy to Guden.

**PUBLIC COMMENTS** – None

**CORRESPONDENCE** – None

**OPEN TAX DEED BIDS**

- 1 sealed bid received and opened by Chairman Reabe for the tax deed property at 316 SW Ceresco St. in Berlin. Bid received is for \$5,102.00 from David Hoppa, 510 E. Huron St., Berlin, WI 54923. Discussion held on past due taxes and the option to accept the bid per state statute.  
*Motion/second (Guden/Jenkins)* to accept the bid of \$5,102.00 for 316 SW Ceresco St. in Berlin. All ayes. Motion carried. Recording will be done before year end to avoid an additional year of unpaid taxes.

**TREASURER'S MONTHLY REPORT**

Treasurer Amend presented sales tax figures through December. She stated that her office has

collected \$3.1 million in taxes for 2016.

**TAX DEED UPDATE**

Discussion held on the Vande Lake & Land, LLC property. This will be put on the January agenda.

**RESOLUTIONS/ORDINANCES** – None

**BUDGET ADJUSTMENTS**

Green Lake County has been awarded two Snowmobile Bridge Grants for the Princeton Sno-Barons snowmobile club. One grant is for a new bridge on the Black Creek Tributary for \$24,900. The second is for a reroute that includes a bridge on an unnamed drainage ditch for \$27,400. Total amount is \$52,300. The request is to reactivate the existing accounts and budget \$52,300 in each.

*Motion/second (Guden/Jenkins)* to approve reactivating accounts. Motion carried.

Sheriff Mark Podoll has requested \$57,464.99 be transferred out of undesignated/contingency funds for 2016 to cover the cost of additional wages due to the settlement of the WPPA union contract. Backpay was issued for all of 2015 and 2016 as a result of the settlement.

*Motion/second (Jenkins/Lyon)* to approve the budget adjustment for the WPPA contract. Motion carried.

**BUDGET REVIEW**

November expenses and revenues were reviewed. Discussion held. Question on possible data entry error in HHS will be researched.

**SUPERVISOR'S MONTHLY CLAIMS**

Supervisors' claims: \$4,493.23

Lay People claims: \$258.84

*Motion/second (Jenkins/Guden)* to approve monthly claims. Motion carried.

**CLERK'S REPORT**

Chairman Reabe thanked Marge Bostelmann and Betsy Amend for their years of service with Green Lake County.

**COMMITTEE DISCUSSION**

- **Future meeting dates:** Regular meeting – January 25, 2017 at 10:00 AM

- **Future Agenda:**

**ADJOURNMENT**

Reabe adjourned the meeting at 10:26 AM.

Submitted by,

Liz Otto  
Deputy County Clerk



# **GREEN LAKE COUNTY**

## **OFFICE OF THE COUNTY TREASURER**

*Amanda R. Toney*  
*Treasurer and Real Property Lister*

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

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January 19, 2017

Memo to Finance Committee:

It has been 13 days since I have officially taken office. This is an incredibly busy time of year for this office and I have jumped in with both feet. I spent the majority of the first two weeks sitting alongside Deputy Treasurer Stef Meeker learning the day-to-day functions. I feel it is necessary for me to learn from the ground up in order for me to be successful in this position. It is an honor to be serving as County Treasurer and I look forward to many more years in this position.

In addition to Stef and Hannah taking extra time to ensure I am learning all aspects of the department, we continue to collect taxes for the municipalities that we have agreements with. As of today, we have collected over \$6.7 million in taxes for these five municipalities. We have completed the January Settlement process and are preparing assessment rolls for the next tax cycle.

I published the tax deed listing for the 2013 tax year the last two weeks in January, 2017.

This year our list included: **45** people, owning **51** parcels

Last year our list included: **50** people, owning **60** parcels

Anyone on this list will have until the end of August 2017 to pay their delinquent 2013 taxes or the county can take a tax deed.

The sales tax deposit figure is not on the website yet so I will report that amount at the meeting.

I have not received an updated Veribanc report so I will also report on this at the meeting.

Respectfully submitted,

Amanda R. Toney

**GREEN LAKE COUNTY TREASURER'S REPORT**

**DECEMBER 2016**

CASH BALANCE: 11-30-2016 **621,853.56**

**RECEIPTS:**

General:	1,068,874.15
Redemption Tax - Principle:	97,240.44
Redemption Tax - Interest	16,904.75
Redemption Tax - Penalty	8,452.37
Postponed & Delinquent Tax - Principle:	0.00
Postponed & Delinquent Tax - Interest:	0.00
Postponed & Delinquent Tax - Penalty	0.00
Sales Tax Deposit from State	118,892.52
CD Redemption (Horicon Bank)	1,000,000.00

**TOTAL RECEIPTS:** 2,310,364.23 **2,932,217.79**

**DISBURSEMENTS:**

General Maintenance:	1,023,215.16
Direct Deposit Payroll	478,129.38
DHHS Deposit to LGIP	17,549.55
Payroll deductions and taxes	342,163.35
Sales Tax Money Transfer to LGIP	130,117.99
Bank fee	8.00
Real Estate Transfer Fees	21,652.80
Transfer to Flex/HRA account	6,405.57
Voided Checks from Previous Months	-98,773.93

**TOTAL DISBURSEMENTS:** 1,920,467.87

**TREASURER'S CASH BALANCE:** **1,011,749.92**

**BANK RECONCILIATION**

Green Lake Horicon Bank-Checking:	690195	477,005.88
Green Lake Horicon Bank - Money Market:	690224	1,013,374.44

**TOTAL** 1,490,380.32

Less Outstanding Checks 476,994.33

DEPOSIT IN TRANSIT FROM DECEMBER 30, 2016 - PT&PAY, SIMPLIFILE 1,636.07  
0.00

Available Bank Balance 1,011,749.92

Cash in Office 12/31/16 0.00

12/31/16 CASH BALANCE	<b>1,011,749.92</b>
TREASURER'S CASH	<b>1,011,749.92</b>
DIFFERENCE	<b>0.00</b>

**GREEN LAKE COUNTY TREASURER'S REPORT**

**DECEMBER 2016**

**RECONCILIATION OF RECEIPTS & DEPOSITS**

Cash in Office	November 30, 2016	0.00
Total Receipts	DECEMBER 2016	<u>2,310,364.23</u>
<b>SUB TOTAL</b>		<b>2,310,364.23</b>
Less Deposits for Month:		<u>2,310,364.23</u>
Cash in Office	12/31/2016	0.00

**PROOF OF OUTSTANDING CHECKS**

Outstanding Checks	November 30, 2016	226,303.20
Total Disbursements	DECEMBER 2016	1,920,467.87
<b>SUB TOTAL</b>		<b>2,146,771.07</b>
Less Checks Cashed by Bank		1,240,274.50
Payroll deductions and taxes	(from 690224 account)	275,421.13
Bank fee		8.00
Transfer to Flex/HRA account		6,405.57
Sales Tax transfer to LGIP		130,117.99
DHHS Deposit to LGIP		17,549.55
<b>Outstanding Checks</b>	<b>12/31/2016</b>	<b>476,994.33</b>

**2016 INTEREST REVENUE**

*(PROJECTED BUDGET: \$75,000.00)*

1/31/16 Money Markets	January Interest	\$1,527.57
2/29/16 Money Markets	February Interest	\$2,154.83
3/31/16 Money Markets	March Interest	\$6,020.04
4/30/16 Money Markets	April Interest	\$4,209.68
5/31/16 Money Markets	May Interest	\$3,925.32
6/30/16 Money Markets	June Interest	\$4,839.92
7/31/16 Money Markets	July Interest	\$4,027.85
8/31/16 Money Markets	August Interest	\$5,560.15
9/30/16 Money Markets	September Interest	\$10,075.39
10/31/16 Money Markets	October Interest	\$6,914.53
11/30/16 Money Markets	November Interest	\$2,541.33
12/31/16 Money Markets	December Interest	<u>\$2,849.70</u>
	<b>TOTAL</b>	<b>\$54,646.31</b>

**HORICON BANK ACCOUNTS**

**Balance as of 12/31/2016**

Flex/HRA Checking Account #2395	\$5,185.50
Flex/HRA Money Market Account #2366	\$395,260.88
Gelhar Escrow Account #8674	\$34,649.37

**GREEN LAKE COUNTY TREASURER'S REPORT**

**INVESTMENTS DECEMBER 2016**

**LOCAL GOVERNMENT INVESTMENT POOL**

#824000

<u>Date</u>		<u>Account #01</u>
11/30/16	Balance L.G.I.P.	204,399.55
12/02/16	DWD Core Payment	12,983.58
12/05/16	DWD Core Payment	4,565.97
11/30/16	Interest	85.14
11/30/16	Balance L.G.I.P.	<b>\$222,034.24</b>

**INSTITUTIONS**

<u>Date Started</u>			<u>PRINCIPLE</u>	<u>YIELD RATE</u>	<u>DUE DATE</u>	
04/14/16	First National Bank - CD**	12 month	#8631292	1,000,000.00	1.10%	04/14/17
09/09/14	Farmers & Merchants Bank CD**	39 month	#703152	2,000,000.00	1.00%	12/09/17
12/01/15	Farmers & Merchants Bank CD**	24 month	#704462	2,000,000.00	1.30%	12/01/17
09/15/16	Farmers & Merchants Bank CD**	12 month	#707263	650,000.00	1.00%	09/15/17
04/01/15	Markesan State Bank CD	25 month	#1103782	509,461.61	1.25%	05/01/17
07/17/12	American Deposit Mgt - Baylake	Money Market	CGRENLK1	34.42	0.38%	
10/30/13	Citizens Community Federal	Money Market	20033645	162,572.34	0.55%	
04/20/11	Farmers & Merchants Bank**	Money Market	310818	3,939,871.50	0.65%	
03/18/15	First Business Bank	Money Market	7017-03210	2,736.39	0.45%	
11/01/15	Horicon Retirement	Money Market	1424497	9.48	0.50%	
08/05/13	Ripon Horicon Bank	Money Market	831744	5,197.78	0.15%	
	<b>TOTAL</b>			<b>\$10,269,883.52</b>		

**SALES TAX**

<u>BALANCE 12/31/15</u>	<u>2016 PRINCIPLE</u>	<u>2016 INTEREST</u>	<u>TOTAL SALES TAX</u>	<u>Retailer Collection Period</u>
			<b>2,273,717.08</b>	
01/04/16	121,542.69	250.17	121,792.86	October, 2015
02/01/16	99,233.57	295.49	99,529.06	November, 2015
03/01/16	78,407.24	262.57	78,669.81	December, 2015
04/01/16	85,833.61	131.49	85,965.10	January, 2016
05/02/16	99,231.51	170.35	99,401.86	February, 2016
06/01/16	82,697.21	197.27	82,894.48	March, 2016
07/01/16	135,159.69	250.35	135,410.04	April, 2016
08/01/16	122,417.37	296.23	122,713.60	May, 2016
09/01/16	134,873.04	301.02	135,174.06	June, 2016
10/01/16	120,786.88	303.38	121,090.26	July, 2016
10/13/16		46,196.00	46,196.00	1st National Sales tax CD cashed in
11/01/16	122,088.59	336.48	122,425.07	August, 2016
12/01/16	130,117.99	423.22	130,541.21	September, 2016
<b>TOTAL COLLECTED</b>	<b>1,332,389.39</b>	<b>49,414.02</b>	<b>\$3,655,520.49</b>	

<u>PAYMENT DATE</u>	<u>LOAN PAYMENT AMOUNT</u>	<u>TOTAL</u>	
02/25/16	285,968.75	285,968.75	Justice Center Loan Payment-DTC
03/30/16	487,906.25	487,906.25	Justice Center Loan Payment-DTC
09/30/16	236,750.00	236,750.00	Justice Center Loan Payment-DTC
		<b>\$1,010,625.00</b>	<b>Total Paid on Loan in 2016</b>

**SALES TAX INVESTMENTS**

<u>Institution</u>	<u>C.D. #</u>	<u>Term</u>	<u>Principle Invested</u>	<u>Int. Rate</u>	<u>Due Date</u>
10/13/16 FARMERS & MERCHANTS**	#707405	5 months	1,500,000.00	0.75%	03/13/17
11/30/2016 LGIP Sales Tax Account #09			1,098,699.49		
10/13/16 Horicon Bank General Account			46,196.00		
			<b>\$2,644,895.49</b>		

\*\* Collateralized Investment



**EFFECTIVE INTEREST RATES - OVERALL**

<b><u>INSTITUTION</u></b>	<b><u>AMOUNT</u></b>	<b><u>ACCOUNT NUMBER</u></b>	<b><u>RATE</u></b>
L.G.I.P.	1,325,930.65		0.45%
FARMERS & MERCHANT CD	1,500,000.00	#707405	0.75%
FIRST NATIONAL BANK CD	1,000,000.00	#8631292	1.10%
FARMERS & MERCHANT CD	2,000,000.00	#703152	1.00%
FARMERS & MERCHANT CD	2,000,000.00	#704462	1.30%
FARMERS & MERCHANT CD	650,000.00	#707263	1.00%
MARKESAN STATE BANK CD	509,461.61	#1103782	1.25%
American Deposit Mgt - Baylake	34.42	CGRENLK1	0.38%
Citizens Community Federal	162,572.34	20033645	0.55%
Farmers & Merchants Bank	3,939,871.50	310818	0.65%
First Business Bank	2,736.39	7017-03210	0.45%
GL Cty Retirement-Horicon	9.48	1424497	0.50%
Ripon Horicon Bank	5,197.78	831744	0.15%
Horicon Bank	<u>1,013,374.44</u>	690224	<u>0.05%</u>
	14,109,188.61		0.70%

**TOTAL INVESTED****13,095,814.17**

<b><u>MONTHLY</u></b>	<b><u>AVERAGE</u></b>
January 2016	0.65%
February 2016	0.66%
March 2016	0.66%
April 2016	0.69%
May 2016	0.68%
June 2016	0.73%
July 2016	0.73%
August 2016	0.73%
September 2016	0.74%
October 2016	0.71%
November 2016	0.71%
December 2016	0.70%

**From:** [Petruske, Angie](#)  
**To:** [Stobbe, Samantha](#)  
**Subject:** Finance  
**Date:** Monday, January 16, 2017 2:08:53 PM

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**From:** Mark Slate [mailto:Mark.Slate@wicourts.gov]  
**Sent:** Friday, January 13, 2017 3:32 PM  
**To:** Petruske, Angie <apetruske@co.green-lake.wi.us>  
**Cc:** Schmit, Cathy <cschmit@co.green-lake.wi.us>  
**Subject:** Mediation

Due to Social Services no longer providing mediation services, I would ask that we reactivate some older accounts as follows;

Revenue:  
17-100-05-46109-000-000 Mediation Services - County Clerk  
17-100-05-48150-000-000 Mediation Services - Clerk of Court

Each one with \$2,000 of revenue for 2017

Expense:  
17-100-05-51230-215-000 Contractual Services Ct. Comm

Expense of \$4,000

If possible, I would like to change the label of the expense to "Mediation Services". I assume it says Contractual Services-Ct. Comm because it originally came from the court commissioner budget and the mediator was a contracted position. But now it looks like the court commissioner is contractual, which it is, but is another line item.

Please also inform whatever committee needs to know regarding the budget adjustments. Thank you.

Judge Mark T. Slate

**From:** [Petruske, Angie](#)  
**To:** [Stobbe, Samantha](#)  
**Subject:** FW: 53.10 New Account  
**Date:** Thursday, January 19, 2017 8:30:55 AM

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[New Account 17-207-35-54805-330-310](#)

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**From:** Yonke, Kayla  
**Sent:** Thursday, January 19, 2017 8:22 AM  
**To:** Petruske, Angie <apetruske@co.green-lake.wi.us>  
**Subject:** 53.10 New Account

Hello-

We are going to make a new 53.10 Travel Account for 2017 and we will need one for 2016 also. Using the last three digits of 310.

As for 2016. Can you please Journal Entry \$2,500.00 from account 16-207-35-54807-330-561 to the new 53.10 account as this has been double claimed through the year and needs to be adjusted in period 13.

Also for 2017 we will need to adjust the budget to put \$1,000 in the 53.10 travel account and take away from the rest of the travel accounts. I will give you a revised Budget for the travel accounts for 2017 shortly.

Let me know if you need anything else to go to Finance.

Thanks,

*Kayla Yonke*  
Green Lake County  
-Account Specialist

Run Date 01/19/17 08:23 AM

GREEN LAKE COUNTY

For 01/01/17 - 01/31/17

Expenditure Summary Report

Periods 01 - 01

HHS Expenditure/Revenue Summary

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
207 HS Administration						
35 FRI Unit						
17-207-35-54802-330-561	500.00	.00	.00	.00	500.00	.00
54802 Adult Day Services Program	500.00	.00	.00	.00	500.00	.00
17-207-35-54806-330-000	1,000.00	.00	.00	.00	1,000.00	.00
54806 FRI Admin Allocated	1,000.00	.00	.00	.00	1,000.00	.00
17-207-35-54807-330-561	2,000.00	.00	.00	.00	2,000.00	.00
54807 Supported Employment	2,000.00	.00	.00	.00	2,000.00	.00
17-207-35-54808-330-561	500.00	.00	.00	.00	500.00	.00
54808 Representative Payee	500.00	.00	.00	.00	500.00	.00
17-207-35-54809-330-561	.00	.00	.00	.00	.00	.00
54809 Production	.00	.00	.00	.00	.00	.00
17-207-35-54810-330-561	500.00	.00	.00	.00	500.00	.00
54810 Supportive Home Care	500.00	.00	.00	.00	500.00	.00
35 FRI Unit	4,500.00	.00	.00	.00	4,500.00	.00
207 HS Administration	4,500.00	.00	.00	.00	4,500.00	.00

1,000

54805

53.10 Travel acct

Revised Budget for Finance Approval

**From:** [Petruske, Angie](#)  
**To:** [Stobbe, Samantha](#)  
**Subject:** FW: Budget Adjustment!  
**Date:** Monday, January 16, 2017 2:09:53 PM

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Another one for Finance

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**From:** Yonke, Kayla  
**Sent:** Tuesday, January 03, 2017 4:16 PM  
**To:** Petruske, Angie <apetruske@co.green-lake.wi.us>  
**Cc:** Jerome, Jason <jjerome@co.green-lake.wi.us>  
**Subject:** Budget Adjustment!

Green Lake County DHHS is looking to make the following Budget adjustment on the following accounts:

Account 16-207-33-54524-282-337 from \$30,696.00 to \$41,914.00

Green Lake County Contract with the State for Kinship Care was amended for 2016. The Amendment increases funding to Green lake County By \$11,218.00.

Thanks,

*Kayla Yonke*  
Green Lake County  
Account Specialist

**From:** [Petruske, Angie](#)  
**To:** [Stobbe, Samantha](#)  
**Subject:** FW: New Account  
**Date:** Tuesday, January 17, 2017 11:05:30 AM

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**From:** Petruske, Angie  
**Sent:** Tuesday, January 03, 2017 2:27 PM  
**To:** Otto, Liz <lotto@co.green-lake.wi.us>  
**Subject:** New Account

Here is the new passport fee revenue account for finance:

17-100-04-46127-000-000

Angie Petruske  
Account Budget Coordinator  
Green Lake County  
920-294-4006