



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 04/17/19

Amended* Post Date:

The following documents are included in the packet for the Finance Committee on April 24, 2019:

- 1) Agenda
- 2) Minutes from 03/27/19
- 3) Credit Card Request
- 4) Treasurer's Monthly Report
- 5) 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: April 24, 2019 Time: 5:30PM

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

AGENDA

**Committee
Members**

*Harley Reabe, Chair
Larry Jenkins, Vice-Chair
Robert Lyon
Dennis Mulder
Brian Floeter
Elizabeth Otto, Secretary*

1. Call to Order
2. Certification of Open Meeting Law
3. Pledge of Allegiance
4. Minutes: 03/27/19
5. Public Comments (3 Min. Limit)
6. Correspondence
7. Credit Card Request Approvals
8. Treasurer's Monthly Report
 - Tax Collection Update
 - February Financial Reports
 - Sales Tax Update
9. Tax Deed Update
10. Budget Review
11. Budget Adjustments/Line Item Transfers
12. Supervisor/Lay People Monthly Claims
13. Committee Discussion
14. Future Meeting Dates: Regular Meeting 05/22/2019
15. Future Agenda items for action & discussion:
16. 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
March 27, 2019

The meeting of the Finance Committee was called to order by Chair Harley Reabe at 5:30 PM on Wednesday, March 27, 2019, 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
Larry Jenkins
Robert Lyon
Brian Floeter

Absent: Dennis Mulder

Other County
Employees Present: Liz Otto, County Clerk
Jason Jerome, HHS Director
Amanda Toney, Treasurer
Angie Petruske, Acct Budget Coordinator
Mark Podoll, Sheriff

Cathy Schmit, County Administrator
Dawn Klockow, Corporation Counsel
Kayla Yonke, HHS Financial Manager
Barry Mashuda, Hwy Commissioner

MINUTES

Motion/second (Jankins/Lyon) to approve the minutes of the February 27, 2019 meeting with no additions or corrections. All ayes. Motion carried.

PUBLIC COMMENTS – none

CORRESPONDENCE – none

CREDIT CARD REQUEST APPROVALS

Motion/second (Lyon/Jenkins) to approve credit card requests for Mitzi Putzke, Office Manager/Paralegal in the District Attorney’s office in the amount of \$2,500. All ayes. Motion carried.

RESOLUTIONS

- **Relating to Committed Funds for 2019 as Required by GASB #54**

County Administrator Cathy Schmit distributed the resolution and the carryover schedule to the Committee. Discussion held. Sheriff Podoll requested an additional carryover in the amount of \$1,750.71 for CPR training. Schmit suggested this be done as a budget adjustment from contingency out of 2019 funds due to audit guidelines.

Motion/second (Floeter/Lyon) to approve the resolution and forward to County Board for final approval. All Ayes. Motion carried.

TREASURER’S MONTHLY REPORT

- **Tax Collection Update**
Treasurer Amanda Toney stated that 79% of the 2018 tax roll has been collected.
- **February Financial Reports**
Toney gave the Committee an update on investments and rates.
- **Sales Tax Update**

Discussion held on current sales tax figures. Toney stated the amount collected is currently \$22,000 over 2018.

TAX DEED UPDATE

- Discussion and possible action to appoint a Special Administrator for the property located at 170 E. Union St., Berlin

Corporation Counsel Dawn Klockow informed the Committee that this request is specifically for receiving notices for the in rem tax process due to the current owners being deceased.

Motion/second (Lyon/Floeter) to apply for Special Administrator for the property at 170 E. Union St., Berlin, WI. All ayes. Motion carried.

BUDGET REVIEW

Expenditures and revenues from 2018 year end and February 2019 were reviewed. Discussion held.

BUDGET ADJUSTMENTS/LINE ITEM TRANSFERS

- UW-Extension – adjust Agricultural Programs expense and revenue accounts by \$1,560 for hemp informational meeting registration fees.
- UW-Extension – line item transfer \$1,200 from Educational Programs to Agricultural Programs for separate accounting purposes
- Land Use Planning & Zoning – adjust expense and revenue accounts for public hearings and Wisconsin Fund due to underestimating in the amount of \$6,357.

Motion/second (Jenkins/Floeter) to approve budget adjustments and line item transfer as presented. All ayes. Motion carried.

SUPERVISOR'S MONTHLY CLAIMS

Supervisor's claims: \$4,283.23

Lay people: \$455.34

Motion/second (Lyon/Jenkins) to approve supervisor's and lay people monthly claims. All ayes. Motion carried.

COMMITTEE DISCUSSION

- **Future meeting dates: Regular meeting – April 24, 2019 at 5:30 PM**
- **Future agenda items for action & discussion:**

ADJOURNMENT

Chairman Reabe adjourned the meeting at 6:10 pm.

Submitted by,



Liz Otto
County Clerk

Request for Credit Card Approval

Department: Highway
 Committee: Highway

Name of Card Holder	Title of Position	Credit Card Limit
Andy Krause	Highway Laborer	\$1,000.00

Justification for Credit Card(s):

To purchase needed supplies when working in the field

Department Head Approval: Barry Mashuda

Date Approved by Committee of Jurisdiction: 04/10/19

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 16, 2019

Memo to Finance Committee:

The March sales tax deposit was \$85,550.74.

A total of \$532,947.06 in Lottery Credit payments were calculated and distributed to all taxing entities on April 15th.

The total tax roll for 2018 started out at \$41,143,259.26. As of today, we have \$8,313,531.76 left to collect. This amount is up 3.55% compared to 2018.

During March, I have restructured some accounts to increase our average investment APY from 1.68% to 2.18%.

We are at the time of year where tax collections slow down but the real property listing functions start to pick up. We currently only have two municipalities that have both their real estate and personal property amounts in. This process is more streamlined with Transcendent and this will be the first year we can enter all 16 municipality assessment amounts using an import feature for real estate and personal property.

As of the April credit card statement, we have 1,274,933 credit card points. This calculates to \$12,749.33.

Respectfully submitted,
Amanda R. Toney

GREEN LAKE COUNTY TREASURER'S REPORT

MARCH 2019

CASH BALANCE: 02-28-2019 8,559,654.22

RECEIPTS:

General:	654,434.26
Redemption Tax - Principle:	25,576.87
Redemption Tax - Interest	4,624.71
Redemption Tax - Penalty	2,232.75
Postponed & Delinquent Tax - Principle:	342,115.76
Postponed & Delinquent Tax - Interest:	5,378.62
Postponed & Delinquent Tax - Penalty	2,768.99
Sales Tax Deposit from State	85,550.74
Lottery & Gaming Credit	782,091.44

TOTAL RECEIPTS: 1,904,774.14 10,464,428.36

DISBURSEMENTS:

General Maintenance:	1,106,264.73
Direct Deposit Payroll	544,330.80
DHHS Deposit to LGIP	79,813.69
Payroll deductions and taxes	366,480.54
Sales Tax Money Transfer to LGIP	119,075.76
Bank fees (Security Token)	8.00
Real Estate Transfer Fees	14,430.48
Transfer to Flex/HRA account	6,283.66
Voided Checks from a Previous Month	-43.60
Bond Payment on Justice Center and Communication Tower	1,101,971.25
Transfer to Money Market at Farmers & Merchants	3,000,000.00
Fortifi Bank CD	1,000,000.00
Associated Bank CD	1,000,000.00
Horicon Bank CD	1,000,000.00
First Business Bank CD	50,000.00

TOTAL DISBURSEMENTS: 9,388,615.31

TREASURER'S CASH BALANCE: 03/31/19 1,075,813.05

BANK RECONCILIATION

Green Lake Horicon Bank-Checking:	690195	644,506.96
Green Lake Horicon Bank - Money Market:	690224	1,078,755.84

TOTAL 1,723,262.80

Less Outstanding Checks 647,449.75

Available Bank Balance 1,075,813.05

CASH BALANCE	1,075,813.05
TREASURER'S CASH	1,075,813.05
DIFFERENCE	0.00

GREEN LAKE COUNTY TREASURER'S REPORT

MARCH 2019

RECONCILIATION OF RECEIPTS & DEPOSITS

Cash in Office	February 28, 2019	0.00
Total Receipts	MARCH 2019	<u>0.00</u>
SUB TOTAL		<u>0.00</u>
Less Deposits for Month:		<u>0.00</u>
Cash in Office	3/31/2019	0.00

PROOF OF OUTSTANDING CHECKS

Outstanding Checks	February 28, 2019	521,364.14
Total Disbursements	MARCH 2019	9,388,615.31
SUB TOTAL		<u>9,909,979.45</u>
Less Checks Cashd by Bank		1,800,321.58
DHHS Deposit to LGIP		79,813.69
Payroll deductions and taxes		105,055.76
Sales Tax transfer to LGIP		119,075.76
Bank fees (Security Token)		8.00
Transfer to Flex/HRA account		6,283.66
Bond Payment on Justice Center and Communication Tower		1,101,971.25
Transfer to Money Market at Farmers & Merchants		3,000,000.00
Fortifi Bank CD		1,000,000.00
Associated Bank CD		1,000,000.00
Horicon Bank CD		1,000,000.00
First Business Bank CD		50,000.00
Outstanding Checks	3/31/2019	647,449.75

2019 INTEREST REVENUE

(PROJECTED BUDGET: \$153,000.00)

1/31/19 Money Markets	January Interest	\$35,445.90
1/31/19 Certificate of Deposits	January Interest	\$5,091.78
2/28/19 Money Markets	February Interest	\$14,286.58
2/28/19 Certificate of Deposits	February Interest	\$0.00
3/31/19 Money Markets	March Interest	\$20,897.21
3/31/19 Certificate of Deposits	March Interest	\$0.00
4/30/19 Money Markets	April Interest	
4/30/19 Certificate of Deposits	April Interest	
5/31/19 Money Markets	May Interest	
5/31/19 Certificate of Deposits	May Interest	
6/30/19 Money Markets	June Interest	
6/30/19 Certificate of Deposits	June Interest	
7/31/19 Money Markets	July Interest	
7/31/19 Certificate of Deposits	July Interest	
8/31/19 Money Markets	August Interest	
8/31/19 Certificate of Deposits	August Interest	
9/30/19 Money Markets	September Interest	
9/30/19 Certificate of Deposits	September Interest	
10/31/19 Money Markets	October Interest	
10/31/19 Certificate of Deposits	October Interest	
11/30/19 Money Markets	November Interest	
11/30/19 Certificate of Deposits	November Interest	
12/31/19 Money Markets	December Interest	
12/31/19 Certificate of Deposits	December Interest	
TOTAL		\$75,721.47

HORICON BANK ACCOUNTS

Balance as of 03/31/19

Flex/HRA Checking Account #2395	\$16,777.64
Flex/HRA Money Market Account #2366	\$363,520.07
Gelhar Escrow Account #8674	\$34,766.32

MARCH 2019

EFFECTIVE INTEREST RATES - OVERALL

<u>INSTITUTION</u>	<u>AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>RATE</u>
L.G.I.P.	3,074,690.77		2.47%
Fortifi Bank**	1,015,146.93	#8631292	2.00%
Fortifi Bank**	1,000,000.00	#1022383856	2.35%
Horicon Bank**	1,000,000.00	#79629	1.75%
Associated Bank**	1,000,000.00	#2911850242	2.40%
Farmers & Merchants Bank CD**(CDARS)	1,000,000.00	#708494/#1021831219	2.23%
Farmers & Merchants Bank CD**	2,034,641.53	#704462	1.75%
First Business Bank	52,750.25	702092899	2.80%
Citizens Community Federal	163,534.90	40035669	2.35%
Farmers & Merchants Bank**	4,051,797.58	310818	1.75%
Farmers & Merchants Bank (ICS)	4,456,118.13	310818	2.50%
Horicon Retirement	15.70	1424497	0.50%
Ripon Horicon Bank	5,215.46	831744	0.15%
Horicon Bank	<u>1,078,755.84</u>	690224	<u>0.05%</u>
	19,932,667.09	Average APY	1.79%
<u>TOTAL INVESTED</u>	<u>18,848,680.09</u>	Average Investment APY	<u>2.18%</u>

<u>MONTHLY</u>	<u>AVERAGE</u>
January 2019	1.29%
February 2019	1.29%
March 2019	1.79%
April 2019	
May 2019	
June 2019	
July 2019	
August 2019	
September 2019	
October 2019	
November 2019	
December 2019	

Date	Institution	Account #	Amount
1/31/2019	MM Horicon	1000002366	49.15
1/31/2019	MM LGIP	Account #1	3,843.39
1/31/2019	MM Citizens Community	20033645	34.71
1/31/2019	MM Farmers & Merchants	310818	22,019.15
1/31/2019	MM Farmers & Merchants ICS	310818	9,412.96
1/31/2019	MM First Business Bank	7017-03210	1.16
1/31/2019	MM Horicon Retirement	1424497	0.15
1/31/2019	MM Ripon Horicon Bank	831744	0.66
1/31/2019	MM Horicon	690224	66.76
1/31/2019	MM Horicon	690195	17.81
TOTAL MONEY MARKET INTEREST			\$35,445.90
1/25/2019	CD Fortifi CD	8631292	5,091.78

TOTAL CERTIFICATE OF DEPOSIT INTEREST \$5,091.78

Date	Institution	Account #	Amount
2/28/2019	MM Horicon	1000002366	42.75
2/28/2019	MM LGIP	Account #1	3,503.35
2/28/2019	MM Citizens Community	20033645	31.36
2/28/2019	MM Farmers & Merchants	310818	1,999.60
2/28/2019	MM Farmers & Merchants ICS	310818	8,519.24
2/28/2019	MM First Business Bank	7017-03210	1.06
2/28/2019	MM Horicon Retirement	1424497	0.22
2/28/2019	MM Ripon Horicon Bank	831744	0.60
2/28/2019	MM Horicon	690224	178.76
2/28/2019	MM Horicon	690195	9.64
TOTAL MONEY MARKET INTEREST			\$14,286.58

Date	Institution	Account #	Amount
3/31/2019	MM Horicon	1000002366	46.54
3/31/2019	MM LGIP	Account #1	4,106.38
3/31/2019	MM Farmers & Merchants	310818	7,149.60
3/31/2019	MM Farmers & Merchants ICS	310818	9,451.22
3/31/2019	MM First Business Bank	7017-03210	2.92
3/31/2019	MM Horicon Retirement	1424497	0.14
3/31/2019	MM Ripon Horicon Bank	831744	0.66
3/31/2019	MM Horicon	690224	126.14
3/31/2019	MM Horicon	690195	13.61
TOTAL MONEY MARKET INTEREST			\$20,897.21

GREEN LAKE COUNTY

Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: April 1, 2019
 Department: County Clerk
 Amount: \$3,000.00
 Budget Year Amended: 2019

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

Transfer money to cover expense for health insurance experience underwriting in order to explore alternative health insurance coverage options.

Revenue Budget Lines Amended:

Account #	Account Name	Current Budget	Budget Adjustment	Final Budget
				\$ -
				\$ -
				\$ -
				\$ -
Total Adjustment			\$ -	

Expenditure Budget Lines Amended:

Account #	Account Name	Current Budget	Budget Adjustment	Final Budget
19-101-00-58000-000-000	Contingent Fund	\$ 400,776.20	\$ (3,000.00)	\$ 397,776.20
New Account	Insurance Claims & Refunds	\$ 18,717.43	\$ 3,000.00	\$ 21,717.43
				\$ -
				\$ -
				\$ -
				\$ -
Total Adjustment			\$ -	

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: _____

GREEN LAKE COUNTY

Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: March 12, 2019
 Department: Land Use Planning & Zoning
 Amount: \$37,500.00
 Budget Year Amended: 2019

Source of Increase / Decrease and affect on Program:

(If needed attached separate brief explanation.)

2018 grant project extended into 2019. The funds are half state grant and half federal grant.

This is for the planned 10 year update to the elevation map of the entire county

used for hydrological analysis, flood mapping, water & soil erosion conservation, etc.


Revenue Budget Lines Amended:

<u>Account #</u>	<u>Account Name</u>	<u>Current Budget</u>	<u>Budget Adjustment</u>	<u>Final Budget</u>
19-101-20-49320-000-000	Applied Funds - Land Info	\$ 5,000.00	\$ 33,000.00	\$ 38,000.00
19-100-20-43691-580-000	3DEP LiDAR grant		\$ 4,500.00	\$ 4,500.00
				\$ -
				\$ -
Total Adjustment			\$ 37,500.00	

Expenditure Budget Lines Amended:

<u>Account #</u>	<u>Account Name</u>	<u>Current Budget</u>	<u>Budget Adjustment</u>	<u>Final Budget</u>
19-100-20-51711-580-000	3DEP LiDAR grant	\$ -	\$ 37,500.00	\$ 37,500.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Total Adjustment			\$ 37,500.00	

Department Head Approval: 

Date Approved by Committee of Jurisdiction: 

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

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