



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 06/16/2022

Amended* Post Date:

The following documents are included in the packet for the Finance Packet on June 22, 2022:

- 1) Amended Agenda
- 2) Minutes from 05/25/2022
- 3) Resolution Relating to Use of General Fund Reserve for Highway Property Improvements Related to County Jr. Free Fair
- 4) Treasurer's Monthly Report
- 5) Credit Card Policy Information
- 6) Credit Card Approvals
- 7) 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: June 22, 2022 Time: 3:00 PM

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

Amended** AGENDA

Committee Members

*Harley Reabe, Chair
Luke Dretske
Donald Lenz
Dennis Mulder
Brian Floeter, Vice Chair*

Elizabeth Otto, Secretary

Virtual attendance at meetings is optional. If technical difficulties arise, there may be instances when remote access may be compromised. If there is a quorum attending in person, the meeting will proceed as scheduled.

1. Call to Order
2. Certification of Open Meeting Law
3. Pledge of Allegiance
4. Minutes: 05/25/2022
5. Public Comment
6. *Appearances
 - *Jason Jerome, HHS Director & Matt Kirkman, Planning and Zoning Director- ARPA Fund Software Update
7. *Resolutions
 - *Relating to Use of General Fund Reserve Funds for Highway Property Improvements Related to County Jr. Free Fair
8. Treasurer's Monthly Report
 - Tax Collection Update
 - May Financial Reports
 - Sales Tax Update
9. In-Rem Update
10. Open Bids for In-Rem Properties
11. Discussion Regarding ACH Policy
12. Discussion Regarding Credit Card Policy
13. Discussion/Action on proposed use of ARPA Funds
14. Credit Card Approvals
 - Sheriff's Office
 - *Health and Human Services
15. Budget Adjustments
 - ARPA Funds
 - Treasurer
16. Budget Review of Revenue and Expenditures
17. Supervisor/Lay People Monthly Claims
18. Committee Discussion
 - Future Meeting Dates: Regular Meeting 07/27/2022
 - Future Agenda items for action & discussion
19. Adjourn

****A quorum of the Administrative Committee may be present at this meeting. The Administrative Committee will take no action on any agenda items.**

This meeting will be conducted through in person attendance or audio/visual communication.

Remote access can be obtained through the following link:

Topic: Finance Committee

Time: Jun 22, 2022 03:00 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/85063006664?pwd=elpZZFF1cEZUbHRQSjZ6VXhMRnhSQT09>

Meeting ID: 850 6300 6664

Passcode: 140569

Dial by your location

+1 312 626 6799 US (Chicago)

+1 929 436 2866 US (New York)

Kindly arrange to be present, if unable to do so, please notify our office.
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
May 25, 2022

The meeting of the Finance Committee was called to order by Chair Harley Reabe on Wednesday, May 25, 2022 at 3:00 PM, in the County Board Room and via Zoom format at the Government Center, Green Lake, WI. The requirements of the open meeting law were certified as being met. The Pledge of Allegiance was recited.

Present: Luke Dretske
 Brian Floeter (Zoom)
 Don Lenz
 Dennis Mulder
 Harley Reabe

Other County Employees Present: Jess McLean, Treasurer; Kayla Yonke, HHS Business Manager; Liz Otto, County Clerk; Jason Jerome, HHS Director; Sheriff Mark Podoll; Shannon Barfknecht, Financial Manager; Cathy Schmit, County Administrator; Gene Thom, Supervisor #19; Matt Kirkman, P&Z Director

MINUTES

Motion/second (Lenz/Mulder) to approve the minutes of the April 27, 2022 meeting with no additions or corrections. Motion carried with no negative vote.

APPEARANCES

- Jason Jerome, HHS Director

Jason Jerome gave a presentation requesting the use of \$344,770 in ARPA funding for software updates in the Behavioral Health unit of HHS. Their current software is becoming obsolete and he is requesting updates on 4 levels to increase productivity and reduce staff time with reminders, etc. Approximately 400 lives would currently be affected currently. Questions and discussion followed.

- Matt Kirkman, Planning & Zoning Director

Matt Kirkman is requesting \$97,200 in ARPA funds. \$22,200 would be allocated for cloud hosting of Ttech software and \$75,000 would be for parcel file scanning. The committee directed Kirkman to get bids for the parcel scanning. Questions and discussion followed.

Brian Floeter left the meeting at 3:30 PM.

PUBLIC COMMENT – none

LIMITED SCOPE REPRESENTATION LETTER FROM QUARLES & BRADY

Mitchel Olson, General Counsel for Quarles & Brady, provided information regarding broadband resolution.

RESOLUTIONS

- **Initial Resolution Approving Revenue Bond Financing for Bug Tussel 1, LLC**

Mitchel Olson, General Counsel for Quarles & Brady, provided a map with proposed area for grant funding. No commitment is being made at this point.

Motion/second (Lenz/Mulder) to approve the resolution and forward to County Board for final approval. Motion carried with no negative vote.

- **Relating to Committed Funds for 2022 as Required by GASB #54**

County Administrator Cathy Schmit provided an updated schedule of funds.

Motion/second (Mulder/Lenz) to approve the resolution and forward to County Board for final approval. Motion carried with no negative vote.

TREASURER'S MONTHLY REPORT

- **Tax Collection Update** – Treasurer Jess McLean gave an update on delinquent tax parcels. She also stated that Stefanie Meeker has returned as an LTE to provide assistance with the Real Property Lister duties and the Chief Deputy position is now vacant in her office.
- **April Financial Reports** – no updates from the written report
- **Sales Tax Update** – Jess McLean stated she does not have the May numbers at this point.

IN REM UPDATE –

This was covered in the Treasurer's monthly report.

OPEN BIDS FOR IN-REM PROPERTIES

3 bids received:

014-00164-000 (Town of Marquette) – bid received for \$1,000 from Aimee Waldorf-Henning. Minimum bid is set at \$2,737.59. *Motion/second (Mulder/Lenz)* to reject the bid. Motion carried with no negative vote.

016-1801-000 (Town of Princeton) – bid received for \$1,000 from Aimee Waldorf-Henning. Minimum bid is set at \$5,533.75. *Motion/second (Mulder/Lenz)* to reject the bid. Motion carried with no negative vote.

016-1802-000 (Town of Princeton) - bid received for \$1,000 from Aimee Waldorf-Henning. Minimum bid is set at \$5,533.75. *Motion/second (Lenz/Mulder)* to reject the bid. Motion carried with no negative vote.

DISCUSSION REGARDING ACH POLICY

County Administrator Cathy Schmit stated that she reached out to her peers as did Treasurer Jess McLean to find out what other counties have for a policy. This will be put on the next agenda for further action and/or discussion.

DISCUSSION REGARDING CREDIT CARD POLICY

County Administrator Cathy Schmit provided an updated policy with a few changes proposed. The updates will be made and brought back for discussion and/or action next month.

DISCUSSION/ACTION ON PROPOSED USES OF ARPA FUNDS

County Administrator Cathy Schmit read a letter from the Lake Puckaway Protection & Rehabilitation District requesting \$100,000 to help fund a breakwater reconstruction project. This has been placed on the request list. Chair Reabe is waiting for updates from some of the fire districts for equipment requests.

BUDGET REVIEW OF REVENUES AND EXPENDITURES

Review of April expenses and revenues discussed.

SUPERVISOR'S/LAY PEOPLE MONTHLY CLAIMS

Supervisor's claims: \$3,133.38

Lay Person's claims: \$73.08

Motion/second (Dretske/Lenz) to approve supervisor and lay people claims. Motion carried with no negative vote.

COMMITTEE DISCUSSION

- **Future meeting dates: Regular Meeting – June 22, 2022 @ 3:00 PM**

- **Future agenda items for action & discussion:** ACH policy, credit card policy

ADJOURNMENT

Chair Reabe adjourned the meeting at 4:19 PM.

Submitted by,

Liz Otto
County Clerk

DRAFT

RESOLUTION NUMBER -2022

Relating to Use of General Fund Reserve Funds for Highway Property Improvements Related to County Jr. Free Fair

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the 16th day of August 2022, does resolve as follows:

- 1 **WHEREAS**, the Ag/Ext Education & Fair Committee and County Board are committed to
- 2 providing a free, safe, educational and entertaining annual Green Lake County Junior Free
- 3 Fair, and;
- 4 **WHEREAS**, the Green Lake County Highway Department has historically
- 5 accommodated the annual Junior Free Fair by allowing the Fair to utilize the Highway
- 6 Department building and grounds to host their annual event; and;
- 7 **WHEREAS**, the Ag/Ext Education & Fair Committee and staff have identified some
- 8 shortcomings of the Highway Department buildings and grounds for their uses, as well
- 9 as a need for Fair related building expansion and grounds improvements, and;
- 10 2/3 majority vote is needed to pass.

Roll Call on Resolution No. -2022

Submitted by Ag/Ext Education & Fair Committee:

Ayes , Nays , Absent , Abstain

Passed and Adopted/Rejected this 16th day of August 2022.

Ken Bates, Chair

Nita Krenz, Vice-chair

County Board Chairman

Don Lenz

ATTEST: County Clerk
Approve as to Form:

Nancy Hoffmann

Corporation Counsel

11 **WHEREAS**, that due the COVID-19 Pandemic the annual Green Lake County Junior
12 Free Fair was cancelled resulting of annual unused levy in the amount of \$34,850 which
13 lapsed to the General Fund Reserve Balance at the close of 2020 per GASB and GAAP
14 requirements, and;

15 **WHEREAS**, the Ag/Ext Education & Fair Committee and staff propose a transfer of the
16 amount of \$34,850 from the General Fund Reserve Balance to fund prioritized
17 improvements to the Highway Department Fund for buildings and grounds to improve
18 the Green Lake County Junior Free Fair operations, and;

19 **WHEREAS**, per GASB and GAAP compliance, improvements to Highway Department
20 buildings and grounds, regardless of the funding source of those improvements, shall
21 become the property of the Highway Department Fund and shall be accounted for as
22 such and shall *not* be retained within the General Fund as the property of the Green
23 Lake County Junior Free Fair, and;

24 **NOW THEREFORE BE IT RESOLVED** that the County Board of Supervisors approves
25 the transfer of \$34,850 from General Fund Reserves to Highway Fund Reserves to be
26 used for Highway Department building and grounds improvements taking under
27 advisement recommendations by the Ag/Ext Education & Fair Committee.

28 **BE IT FURTHER RESOLVED** the Highway Department will have the final approval
29 authority of any proposed building and grounds improvement suggestions from the
30 Ag/Extension & Fair Committee and that all improvements shall become the property of
31 the Highway Department Fund per GASB and GAAP compliance.

32 **BE IT FURTHER RESOLVED** any Highway Department building and grounds
33 improvement must comply with local, state and federal regulations and guidelines.

34 **FISCAL NOTE:** Reduction of \$34,850 in General Fund Reserves with transfer of that
35 amount to the Highway Department Fund Reserve.



GREEN LAKE COUNTY
OFFICE OF THE COUNTY TREASURER

Jessica McLean
Treasurer and Real Property Lister

Office: 920-294-4018
FAX: 920-299-5064

June 16, 2022

Memo to Finance Committee:

The May sales tax deposit was \$159,631.49. This is a 5% increase over the May 2021 amount.

Total boat launch fees collected as of May 31, 2022, was \$11,884.00. On May 31, 2021, the total fees collected were \$13,286.00. That is a decrease of \$1,402.00 for this year.

TAX COLLECTION UPDATE:

As of May 31st, we have \$7,544,088.31 left to collect, which is 21.71% of the tax roll.

The Treasurer's department mailed out tax reminder notices the first week in June. This is our friendly reminder to taxpayers that their second installment is due by July 31st. We have seen an increase in mail, phone calls and taxpayers coming into the office to pay their second installment.

IN-REM UPDATE

There is no update on the 2018 delinquent parcels. We still have 35 parcels on this list.

We have completed the Statement of Assessment for 10 of the 16 municipalities on their real estate and personal property assessment rolls. We are still waiting for a few municipalities to finish their open book and board of review process.

Per the June credit card statement, we have a balance of 1,477,539 credit card points. The county has earned an additional 35,628 points this statement. This calculates to \$14,775.39.

Respectfully submitted,

Jessica McLean

Jessica McLean

GREEN LAKE COUNTY TREASURER'S REPORT

MAY 2022

RECEIPTS:			
	TREASURER'S CASH BALANCE:	4/30/2022	4,904,049.18
	General:		826,082.11
	Redemption Tax - Principle:		25,735.10
	Redemption Tax - Interest		5,997.22
	Redemption Tax - Penalty		3,096.52
	Postponed & Delinquent Tax - Principle:		193,951.19
	Postponed & Delinquent Tax - Interest:		2,195.78
	Postponed & Delinquent Tax - Penalty		1,117.48
	Interest Tax - Specials		234.89
	Certificate Principle Tax - Specials		870.82
	Sales Tax Deposit from State		159,631.49

	TOTAL RECEIPTS:	1,218,912.60	6,122,961.78
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DISBURSEMENTS:			
	General Maintenance:		873,805.64
	Direct Deposit Payroll		609,977.85
	DHHS Deposit to LGIP		262,179.29
	Payroll deductions and taxes		310,963.68
	Sales Tax Money Transfer to LGIP		136,138.08
	Bank fees (Security Token & RDC)		65.00
	Real Estate Transfer Fees		26,943.12
	Transfer Gen to Flex/HRA account		1,042.22
	Voided Checks from previous month		-1,483.79
	Fleetcore		3,667.75
	Monthly Insurance		191,751.02
	Transfer to F&M Bank		2,100,000.00
	Refund Boat Launch		102.00
	TOTAL DISBURSEMENTS:		4,515,151.86

	TREASURER'S CASH BALANCE:	05/31/22	1,607,809.92
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BANK RECONCILIATION			
	Green Lake Horicon Bank - Checking:	195	227,978.15
	Green Lake Horicon Bank - Money Market:	224	1,593,189.97
			Balanced Monthly
			Balanced Monthly
	TOTAL		1,821,168.12
			Balanced with Bank &
Less Outstanding Checks			213,358.20 ALIO Monthly

Available Bank Balance			1,607,809.92
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CASH BALANCE	1,607,809.92
TREASURER'S CASH	1,607,809.92
DIFFERENCE	0.00

<u>DATE</u>	2022 HIGHWAY ROAD REPAIR LOAN	<u>TOTAL</u>
		\$0.00

GREEN LAKE COUNTY TREASURER'S REPORT

MAY 2022

RECONCILIATION OF RECEIPTS & DEPOSITS

Cash in Office	April 30, 2022	0.00
Total Receipts	MAY 2022	1,375,066.90
SUB TOTAL		1,375,066.90
Less Deposits for Month:		<u>1,375,066.90</u>
Cash in Office	5/31/2022	0.00

PROOF OF OUTSTANDING CHECKS

Outstanding Checks	April 30, 2022	409,233.96
Total Disbursements	MAY 2022	4,515,151.86
SUB TOTAL		<u>4,924,385.82</u>
Less Checks Cashd by Bank		2,076,206.62
DHHS Deposit to LGIP		262,179.65
Payroll deductions and taxes		122,934.03
Sales Tax transfer to LGIP		136,138.08
Bank fees (Security Token & RDC)		65.00
Transfer Gen to Flex/HRA account		1,042.22
Transfer to F&M Bank		2,100,000.00
Delta Dental		12,462.02
Outstanding Checks	5/31/2022	213,358.20

2022 INTEREST REVENUE

1/31/22 Money Markets	January Interest	\$5,492.37
1/31/22 Certificate of Deposits	January Interest	\$0.00
2/28/22 Money Markets	February Interest	\$4,968.94
2/28/22 Certificate of Deposits	February Interest	\$0.00
3/31/22 Money Markets	March Interest	\$6,050.78
3/31/22 Certificate of Deposits	March Interest	\$0.00
4/30/22 Money Markets	April Interest	\$7,263.78
4/30/22 Certificate of Deposits	April Interest	\$0.00
5/31/22 Money Markets	May Interest	\$8,514.31
5/31/22 Certificate of Deposits	May Interest	\$0.00

TOTAL \$32,290.18

HORICON BANK ACCOUNTS

Balance as of 05/31/2022

Flex/HRA Checking Account #2395	\$3,967.34
Flex/HRA Money Market Account #2366	\$101,824.85
Gelhar Escrow Account #8674	\$34,860.81

GREEN LAKE COUNTY TREASURER'S REPORT

INVESTMENTS May 2022

LOCAL GOVERNMENT INVESTMENT POOL

#4000

<u>Date</u>		<u>Account #01</u>
05/31/22	Balance L.G.I.P.	1,496,769.99
05/31/22	HSF COMM AIDS	220,681.00
05/31/22	DCF SPARC PMT	31,905.04
05/31/22	DCF SPARC PMT	9,593.25
05/31/22	Interest	904.78
05/31/22	Balance L.G.I.P.	\$1,759,854.06

Date Started INSTITUTIONS

<u>Date Started</u>	<u>INSTITUTIONS</u>		<u>PRINCIPLE</u>	<u>YIELD RATE</u>	<u>DUE DATE</u>
04/20/11	Farmers & Merchants Bank**	Money Market	818	3,106,931.21	0.50%
02/13/20	ERGO Bank**	Money Market	2620	6,303,493.20	0.70%
03/01/20	Fortifi Bank** (ICS)	Money Market	4930	2,592,035.43	0.50%
11/03/20	Charles Schwab (Dana Investments)	Short-Term Bonds	9437	1,918,198.31	1.00%
05/21/21	ERGO Bank**(ARPA Funds)	Money Market	2833	1,851,000.62	0.70%
11/01/15	Horicon Retirement	Money Market	4497	25.06	0.50%
08/05/13	Ripon Horicon Bank	Money Market	1744	5,229.64	0.15%
	TOTAL			\$15,776,913.47	

** Collateralized Investment

SALES TAX

	<u>2022 PRINCIPLE</u>	<u>2022 INTEREST</u>	<u>TOTAL SALES TAX</u>
BALANCE 12/31/2021			2,939,952.33
01/31/22	169,786.68	573.91	170,360.59
02/28/22	130,013.92	548.02	130,561.94
03/31/22	165,199.12	646.43	165,845.55
04/30/22	109,740.25	766.00	110,506.25
05/31/22	136,138.08	1,211.13	137,349.21
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
TOTAL COLLECTED IN 2022	710,878.05	3,745.49	\$3,654,575.87
TOTAL 2022 LOAN PAYMENTS			614,324.32
TOTAL PAID TOWARDS UPGRADES			0.00
BALANCE OF SALES TAX FUNDS			\$3,040,251.55

SALES TAX INVESTMENTS

	<u>Institution</u>	<u>CD/MM#</u>	<u>Term</u>	<u>Principle Invested</u>	<u>Int. Rate</u>	<u>Due Date</u>
5/31/2022	LGIP Sales Tax Account #09			1,367,884.46	0.16%	
	ERGO Bank (Money Market)	2743		646,189.19	0.70%	
	Farmers & Merchants Bank (CD)	3497	13 months	513,354.52	0.40%	9/29/2022
	Fortifi Bank (Money Market)	8621		512,565.61	0.25%	
	Total Funds Held in Trust			\$3,039,993.78		

2022 LOAN PAYMENT HISTORY

<u>PAYMENT DATE</u>	<u>LOAN PAYMENT AMOUNT</u>	<u>TOTAL</u>
02/27/22	\$614,324.32	614,324.32
		\$614,324.32
		Total Paid on Loan in 2022

2022 SECURITY UPGRADES

<u>PAYMENT DATE</u>	<u>PAYMENT HISTORY</u>	<u>TOTAL</u>
		\$0.00
		Total Paid Towards Upgrades

MAY 2022

EFFECTIVE INTEREST RATES - OVERALL

<u>INSTITUTION</u>	<u>AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>RATE</u>
L.G.I.P.	3,133,235.02		0.16%
Farmers & Merchants Bank**	3,106,931.21	818	0.35%
ERGO Bank**	6,303,493.20	2620	0.70%
Fortifi Bank** (ICS)	2,582,035.43	4930	0.50%
Charles Schwab (Dana Investments)	1,918,198.31	9437	1.00%
ERGO Bank**(ARPA Funds)	1,851,000.62	2833	0.70%
Horicon Retirement	25.06	4497	0.05%
Ripon Horicon Bank	5,229.64	1744	0.05%
Horicon Bank	<u>1,593,189.87</u>	224	<u>0.05%</u>
	20,493,338.36		Average APY 0.40%

TOTAL INVESTED

18,894,893.79

Average Investment APY **0.54%**

MONTHLY
MAY 2022

AVERAGE
0.39%

Date	Institution	Account #	Amount
1/31/2022	MM Horicon	2366	4.58
1/31/2022	MM LGIP	Account #1	43.00
1/31/2022	MM Farmers & Merchants	818	346.45
1/31/2022	MM ERGO Bank	2620	1,955.64
1/31/2022	MM Fortifi Bank	4930	1,094.33
1/31/2022	MM Charles Schwab	9437	1,948.84
1/31/2022	MM Horicon Retirement	4497	0.76
1/31/2022	MM Ripon Horicon Bank	1744	0.22
1/31/2022	MM Horicon	224	72.16
1/31/2022	MM Horicon	195	26.39
TOTAL MONEY MARKET INTEREST			\$5,492.37

Date	Institution	Account #	Amount
2/28/2022	MM Horicon	2366	3.99
2/28/2022	MM LGIP	Account #1	58.88
2/28/2022	MM Farmers & Merchants	818	269.71
2/28/2022	MM ERGO Bank	2620	1,767.44
2/28/2022	MM Fortifi Bank	4930	988.87
2/28/2022	MM Charles Schwab	9437	1,691.72
2/28/2022	MM Horicon Retirement	4497	0.48
2/28/2022	MM Ripon Horicon Bank	1744	0.20
2/28/2022	MM Horicon	224	167.58
2/28/2022	MM Horicon	195	20.07
TOTAL MONEY MARKET INTEREST			\$4,968.94

Date	Institution	Account #	Amount
3/31/2022	MM Horicon	2366	4.40
3/31/2022	MM LGIP	Account #1	141.23
3/31/2022	MM Farmers & Merchants	818	298.69
3/31/2022	MM ERGO Bank	2620	2,993.46
3/31/2022	MM Fortifi Bank	4930	1,095.19
3/31/2022	MM Charles Schwab	9437	1,209.27
3/31/2022	MM Horicon Retirement	4497	0.16
3/31/2022	MM Ripon Horicon Bank	1744	0.22
3/31/2022	MM Horicon	224	291.39
3/31/2022	MM Horicon	195	16.77
TOTAL MONEY MARKET INTEREST			\$6,050.78

Date	Institution	Account #	Amount
4/30/2022	MM Horicon	2366	4.24
4/30/2022	MM LGIP	Account #1	337.14
4/30/2022	MM Farmers & Merchants	818	316.68
4/30/2022	MM ERGO Bank	2620	3,622.43
4/30/2022	MM Fortifi Bank	4930	1,060.37
4/30/2022	MM Charles Schwab	9437	1,677.66
4/30/2022	MM Horicon Retirement	4497	0.16
4/30/2022	MM Ripon Horicon Bank	1744	0.22
4/30/2022	MM Horicon	224	227.97
4/30/2022	MM Horicon	195	16.91
TOTAL MONEY MARKET INTEREST			\$7,263.78

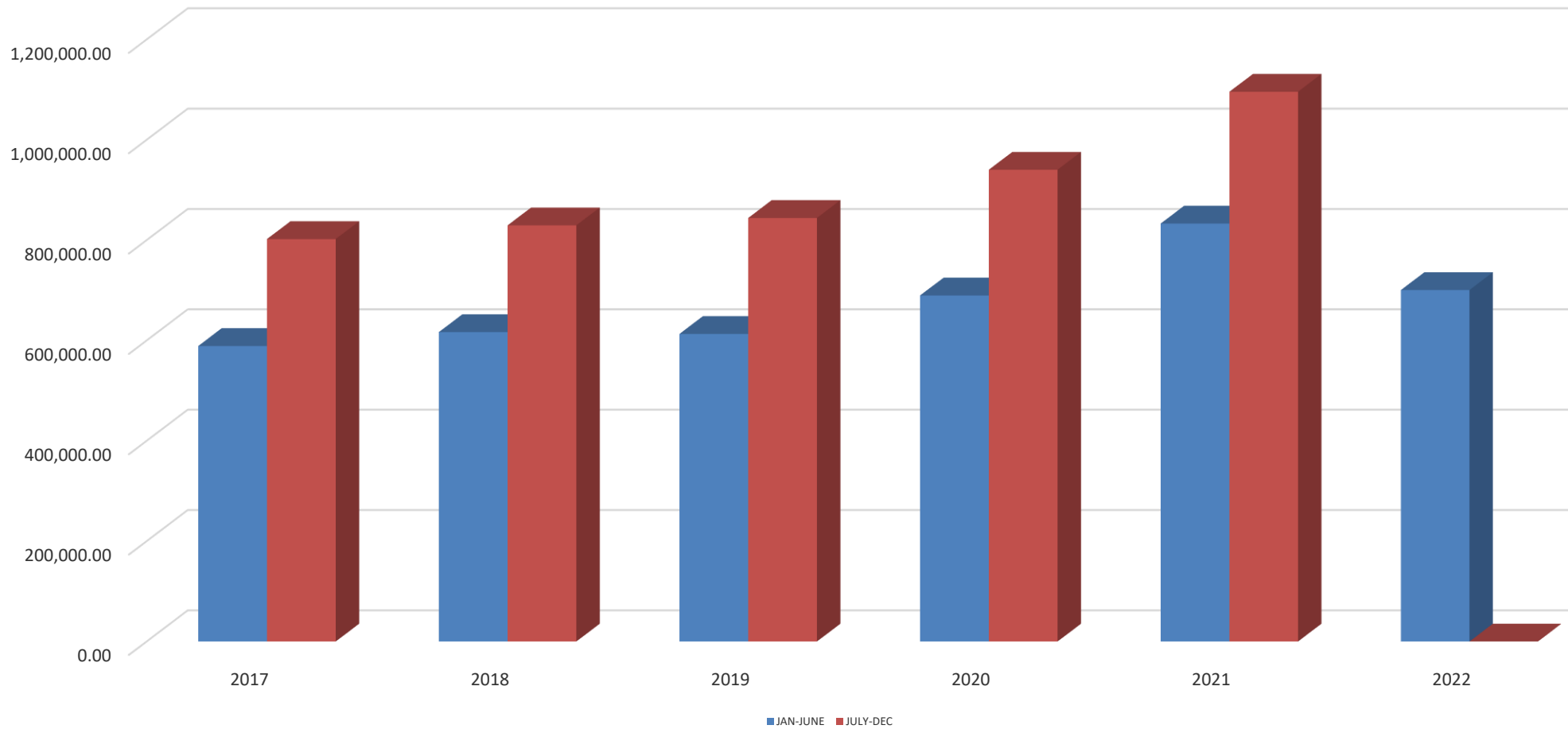
Date	Institution	Account #	Amount
5/31/2022	MM Horicon	2366	4.36
5/31/2022	MM LGIP	Account #1	904.78
5/31/2022	MM Farmers & Merchants	818	1,513.45
5/31/2022	MM ERGO Bank	2620	3,745.33
5/31/2022	MM Fortifi Bank	4930	1,096.16
5/31/2022	MM Charles Schwab	9437	1,146.65
5/31/2022	MM Horicon Retirement	4497	0.17
5/31/2022	MM Ripon Horicon Bank	1744	0.22
5/31/2022	MM Horicon	224	83.83
5/31/2022	MM Horicon	195	19.36
TOTAL MONEY MARKET INTEREST			\$8,514.31

SALES TAX COMPARISON BY MONTH

	2017	2018	2019	2020	2021	2022	Average	Highest	Lowest	
JANUARY	85,317.33	89,933.78	109,509.43	128,731.85	129,049.30	129,910.32	96,384.25	129,910.32	62,321.73	
FEBRUARY	111,261.11	126,251.39	119,075.76	116,846.62	133,920.39	165,044.95	93,660.91	165,044.95	60,255.84	
MARCH	85,736.81	75,898.03	85,550.74	90,381.98	100,966.39	109,740.25	83,106.88	109,740.25	46,994.44	
APRIL	81,759.61	72,655.36	76,224.82	113,659.11	127,433.63	136,138.08	76,362.09	136,138.08	36,804.46	
MAY	97,374.20	125,227.50	118,471.32	119,338.16	151,450.22	159,631.49	85,070.33	159,631.49	41,257.94	
JUNE	127,505.00	126,711.01	104,210.27	120,755.71	190,264.84		94,259.19	190,264.84	59,400.00	
JULY	124,770.68	116,127.56	143,859.66	168,092.46	191,059.31		101,005.05	191,059.31	15,457.04	
AUGUST	136,653.51	184,463.92	182,104.04	171,355.64	199,478.15		119,266.99	199,478.15	83,741.27	
SEPTEMBER	156,626.71	126,122.19	106,728.23	161,646.56	186,737.85		117,480.23	186,737.85	1,077.35	
OCTOBER	122,567.20	144,616.82	154,381.89	163,549.99	185,341.04		117,156.60	185,341.04	64,005.77	
NOVEMBER	148,170.76	154,928.51	158,042.83	135,345.97	163,382.51		119,134.88	163,382.51	64,072.75	
DECEMBER	113,333.47	103,170.65	99,052.48	140,318.27	169,786.68		106,140.01	169,786.68	64,039.26	
	26,792,634.49	1,391,076.39	1,446,106.72	1,457,211.47	1,630,022.32	1,928,870.31	700,465.09	1,174,789.00	1,928,870.31	931,953.00
	4.40%	3.96%	0.77%	11.86%	18.33%	0.67%				

	2017	2018	2019	2020	2021	2022
JAN-JUNE	588,954.06	616,677.07	613,042.34	689,713.43	833,084.77	700,465.09
JULY-DEC	802,122.33	829,429.65	844,169.13	940,308.89	1,095,785.54	0.00

SALES TAX Q1/2 VS Q3/4



Winnebago County



Procurement Card Procedures Manual

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OVERVIEW

This program is being established in order to provide a more rapid turnaround of requisitions for low-dollar value goods, and to reduce paperwork and handling costs. By using the Procurement Card program, the traditional requisition - pricing inquiry - order placement - delivery of goods - invoice - voucher review - payment cycle is greatly reduced. Employees who are issued procurement cards may initiate transactions in-person, by telephone, or by internet within the limits of these procedures, and receive goods or services. Payments to vendors are made via the procurement card settlement system. The County makes periodic settlements with the bank.

The Procurement Card program has been set up so there is no maintenance fee or service fee charged.

All cards are issued at the request of your supervisor/manager, and card usage may be audited and/or rescinded at any time.

This document provides the guidelines under which you may utilize your Winnebago County Procurement Card. Please read it carefully. Your signature on the Cardholder Agreement indicates that you understand the intent of the program and agree to adhere to the guidelines established.

Record keeping will be essential to insure the success of this program. This is not an extraordinary requirement - standard reimbursement policies require retention of receipts, etc. As with any credit/charge card, common sense suggests the retention of receipts for your protection as well as the County's.

Finally, remember that you are committing County funds each time you use your Winnebago County Procurement Card. This is a responsibility that cannot be taken lightly. Violations of these policies will result in the loss of your pcard privileges.

DEFINITIONS

- **VENDOR:** A company from which a cardholder is purchasing materials and/or equipment or services under the provisions of these procedures.
- **CARDHOLDER:** Personnel who have been issued procurement cards and who are authorized to make purchases in accordance with these procedures.
- **DEPARTMENT COORDINATOR:** The department head or other individual authorized to approve payments. This individual is responsible for monitoring the procurement card activities of the cardholders in their department or a division of a larger department.
- **PROCUREMENT CARD COORDINATOR:** The individual responsible for reconciling statements to withdrawals and handling any disputes or questions. See [CONTACT INFORMATION](#) for the current procurement card coordinator.
- **PROCUREMENT CARD ADMINISTRATOR:** The person responsible for the administration of the program including adding and deleting cardholders and changing credit limits. See [CONTACT INFORMATION](#) for the current procurement card administrator.

- **EXPENSE REPORT:** The biweekly listing of all transactions by the cardholder, issued by the bank on the JPMorgan website.
- **SINGLE PURCHASE LIMIT:** A dollar amount limitation of purchasing authority delegated to a cardholder. This dollar limit may vary from cardholder to cardholder.

TO OBTAIN A CARD

To request a Card, the New Cardholder Request form must be filled out and signed by the Department Coordinator or Department Head. The form must be forwarded to the Purchasing department for approval and processing. The form can be found in the Finance Forms or Purchasing Forms folder or by following this link [...\\.\ALLDEPTS\Purchasing Forms\NewCardholderRequest .doc](#).

The County is not charged on a per-card basis so a department can request as many cards as the department head deems necessary.

The procurement card will be issued with the cardholder's name embossed on it. The cardholder may make transactions on behalf of others in the department; however, in order for another person to use the card at a retail location, they should bring a written permission statement from the cardholder. Ultimately, the cardholder is responsible for all use of his/her card.

When you receive your Card, sign the back of the card and always keep it in a secure place. Although this card is issued in your name, it is the property of the County and is only to be used for County purchases as defined in this document.

CARD USAGE

The Procurement Card program is designed to reduce use of petty cash or cash advances for small dollar purchases, requests for checks, unscheduled check writing, purchase order processing, and use of personal funds reimbursed by expense reports.

When you receive an invoice marked "MasterCard Accepted", you can call the company to make payment using your credit card.

The Card is not to be used for personal use. A cardholder who makes unauthorized purchases or carelessly uses the procurement card may lose the privilege of future card use and may be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the bank in connection with the misuse. The Cardholder will also be subject to disciplinary action.

Merchandise category codes (MCC) are assigned to vendors based on the nature of their business. Restrictions have been established for all cardholders to limit the types of vendors that can be used. For example, cards may not be used for liquor purchases or for cash advances.

The Winnebago County Procurement Card can be used for pick-up, call-in, mailed, faxed or online orders at any supplier or service provider that accepts MasterCard with the exception noted in the preceding paragraph. The card should be presented when

picking up merchandise or the card number and expiration date given for all other orders. Your Card number should never be stored on a vendor's computer system!

EXAMPLES WHERE PROCUREMENT CARDS MAY NOT BE USED

- Any single purchase exceeding \$2,500 in value (unless approved by the Purchasing Agent **prior** to purchase)
- Purchase of letterhead, envelopes, or business cards
- Office furniture
- Computer equipment, software, or other technology related equipment such as printers, scanners, etc. (unless approved by the Information Systems Department **prior** to purchase)
- Telephone equipment or services including cell phones (unless approved by the Information Systems Department **prior** to purchase)
- Capital equipment
- Any product or service normally considered to be an inappropriate use of company funds, including purchases for personal use.

Each Card has been assigned a credit limit. The limit is based on previous purchasing activity. If you find, over time, that the limit is too low to accommodate your monthly requirements, please contact the Procurement Card Administrator to re-evaluate your limit. If your Department Coordinator is in agreement that it would be appropriate to raise your limit, he/she, along with the Procurement Card Administrator, will make arrangements to adjust the limit.

The total value of a transaction shall not exceed a cardholder's single purchase limit. Payment for a purchase shall not be split into multiple transactions to stay within the single purchase limit.

TRAVEL EXPENSES

The Cards may be used for travel expenses authorized under section 3.05 of the General Code of Winnebago County. You may use the Cards to make hotel and other travel reservations. You may pay room charges, airfare, meals, etc. with the Card so long as the charges and amounts are in compliance with the County Code. If you use the procurement card for travel related expenses (registration, meals, lodging, airfare, and car rental) you must include an explanation for each item of the business purpose of the expense. Provide similar information that you would include on the "travel expense voucher". Such as:

- Registration – description of the seminar or training session, course outline, location.
- Meals – where and why, i.e.: lunch during training class in Chicago.
 - **ITEMIZED RECEIPTS:** Meals purchased must include the proper **itemized** receipt for meals when the pro card log is submitted each month. Not attaching the proper documentation is a violation of the pro-card agreement and can result in termination of your pro-card.

- *TIPS*: We have been constantly seeing meal reimbursements come through that have tips that exceed the County Policy limit of 15%. Please be advised that we will be starting to enforce this part of the policy immediately. You are free to tip higher than 15% but you will need to leave the excess in cash.
 - *MEAL TAXABILITY*: Pcards can only be used for meals during overnight travel (this excludes prisoner transport employees). If the cardholder purchases a meal for more than one person on an overnight stay, a detailed list of the attendees must be listed on the Expense Report. Use of the pro-card for meals without overnight travel will be considered a violation County policy.
3. Lodging, airfare, car rental, and other travel expenses – same type of explanation as for meals – where and why.
- When reserving a hotel room, inform the reservation staff of our tax exempt status and request the procurement card be used to hold the room only. Inform the Purchasing Department of any problems a hotel may have with this method. If making a reservation at the Kalahari or Chula Vista in Wisconsin Dells, please contact the Purchasing Department as we have a different registration process with them.

You may NOT use the card for purchases of fuel for your PERSONAL automobile.

You may not use the Card for travel expenses that would not normally be reimbursable by the County; such as movies charged to a hotel room, alcoholic beverages on a meal bill, or any charges for spouses or guests that may be accompanying you on your trip. These types of charges are not reimbursable expenses and should not be put on your County Procurement Card. If these types of un-reimbursable charges are incurred, you must either have the hotel or restaurant separate the charges so you may pay only the appropriate County charges with your Card and pay the other charges either with cash or a personal credit card or you could pay the entire bill with cash or a personal credit card and submit a Travel Expense Voucher to request reimbursement for the authorized expenses.

EXPENSE REPORTS

Every two weeks the cardholder or the designated department coordinator will need to run an expense report on the JP Morgan Chase website. An e-mail reminder will be sent to the cardholder or department coordinator every two weeks stating when the reports are due. Communicate with your department coordinator to verify whether you need to reconcile your statement or whether this will be done by the coordinator.

WITHIN FIVE WORKING OF RECEIPT OF THE REPORT, the cardholder or department coordinator shall check each transaction listed. The ***original sales document*** (such as packing slip, invoice, cash register tape, and procurement card charge slips) for all items listed on the report must be neatly attached. This data attachment is critical to enable audit substantiation. The careful matching of complete support documents to the report is vital to the successful use of this program.

If the cardholder does not have documentation of a transaction listed on the report, he/she shall attach an explanation that includes a description of the item(s) purchased, date of purchase, vendor's name and a reason for the lack of supporting documentation.

If purchased items or credits are not listed, the appropriate transaction document shall be retained by the cardholder until the next report. If the purchase or credit does not appear on the statement within sixty days of the date of the transaction, the cardholder shall notify the procurement card coordinator.

After this review, the cardholder shall sign the report, and present to his/her Department Head or Authorized Signor for approval and signature.

Department Head or Authorized Signor

The Department Head or Authorized Signor shall check the cardholder's Expense Report to confirm with the cardholder the following items as a minimum:

- Receipts and shipping document exist for each purchase.
- The goods were received or the services were performed.
- The cardholder has complied with applicable procedures, including all procedures listed here.

The Department Head or Authorized Signor's signature on the cardholder's Expense Report indicates that the cardholder was authorized to make those purchases and those purchases were made in accordance with the applicable procedures.

The approved Expense Report with its attachments shall be forwarded to the Procurement Card Coordinator, for incorporation with other cardholders' reports to be reconciled to the summary provided by the bank.

PURCHASING CARD RETURNS

If an item is not satisfactory (such as received wrong, damaged and/or defective, or duplicate order), the cardholder should make contact with the vendor to explain the problem and inquire about return policies.

If an item has been returned and a credit voucher received, the cardholder shall verify that this credit is reflected on the Expense Report. Any item purchased with your MasterCard that is returned must be returned for credit. Do not accept a refund in cash or check form.

If items purchased by use of the procurement card are found to be unacceptable, the cardholder is responsible for obtaining replacement or correction of the item as soon as possible. If the vendor has not replaced or corrected the item by the date the cardholder receives his/her Expense Report, then the purchase of that item will be considered a dispute.

WHEN RECORDS DO NOT MATCH THE EXPENSE REPORT

There may be occasions where you find items on your Expense Report that do not correlate with the retained receipts. You may not have made the transaction, the amount of the transaction is incorrect, or you have a quality or service issue.

Your first recourse is to contact the supplier involved to try to resolve the error. If the supplier agrees that an error has been made, he will credit your account. Mark the transaction in question on your Expense Report as a reminder that the item is still pending resolution and give a written statement on or attached to your Expense Report. This charge will still need to be account coded and given a description in the JP Morgan Chase website stating the issue.

If the supplier does not agree that an error has been made, contact the Procurement Card Coordinator to file a dispute with the bank. The amount of your next Expense Report will be reduced by the amount of the disputed item until the question is resolved.

Any charge you wish to dispute must be identified within 60 days of the transaction. Disputes will then be resolved by the bank within 90 days.

If charges appear on the statement for orders that you have not received, please mark these items on your Expense Report before submitting it to the Procurement Card Coordinator. (There will be cases where the vendor has shipped items and charged your credit card, but the shipment may take several days to reach us. If the statement is issued in this interim you will have these outstanding items.) You will be contacted before the payment is made on card to see if the items have been delivered. If you have not received the order by the time the payment is due, it will be submitted as a disputed item to the Bank.

LOST OR STOLEN CARDS

The Procurement Card is considered County property and should be secured just as you would secure your personal credit cards. If your card is lost or has been stolen, notify your Procurement Card Administrator, and contact JP Morgan Chase Customer Service immediately at 800-316-6056! Written confirmation of cancellation must then be accomplished by mail or fax.

Upon receipt of your call, further use of the Card will be blocked. Prompt action in these circumstances can reduce the company's liability for fraudulent charges.

A new card shall be issued to the Cardholder after the reported loss or theft. A card that is subsequently found by the Cardholder after being reported lost should be returned immediately to the Card Administrator.

SALES AND USE TAX

YOU SHOULD DIRECT THE SUPPLIER NOT TO INCLUDE SALES TAX ON THE PURCHASES YOU MAKE. Winnebago County's Tax Exempt (CES) number is **045591**. This number appears on the back of your Card for quick reference.

If the supplier requests a tax exemption certificate verifying that the purchase is exempt, contact the Purchasing Card Administrator who will forward, by mail or fax, the certificate to the supplier.

If sales tax was charged on a transaction, contact the vendor to have the sales tax credited back to your account. Note on the Expense Report that you contacted the vendor, who you spoke with, the date and the time. Watch for the credit on your subsequent statement and follow up with the vendor as necessary.

SUPPLIERS WHO DO NOT ACCEPT THE CARD

Anyone from whom you currently purchase goods or services should be considered a potential supplier for the Procurement Card Program. If one of your current suppliers does not accept the card, you may wish to choose another supplier or use another method of payment.

Please try to encourage acceptance of the Card by explaining supplier benefits such as improved cash flow and reduced invoicing and A/R costs.

CARDHOLDER SEPARATION

Prior to separation from the county, the cardholder shall surrender the procurement card and current Expense Report to his/her Department Coordinator. Upon its receipt, the department coordinator will review, approve and forward to the Procurement Card Coordinator the report and the procurement card. The card will be given to the Procurement Card Administrator to close the account.

CONTACT INFORMATION

ADMINISTRATORS

Laura Forbes
Purchasing Agent
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232-3427

Fax: 232-3429

lforbes@co.winnebago.wi.us

Carol Buchholz
General Accounting Supervisor
Ext. 3442
232-3442

Fax: 232-3429

cbuchholz@co.winnebago.wi.us

JP MORGAN CHASE

800-316-6056

FOR LOST OR STOLEN CARD

800-316-6056

Request for Credit Card Approval

Department: Sheriff's Office

Committee: Judicial Law

Name of Card Holder	Title of Postion	Credit Card Limit
Connor Hunter	Patrol Deputy	\$1,500
Zach Shohoney	Patrol Deputy	\$1,500

Justification for Credit Card(s):

Deputies to use for equipment purchases and other out of county expenses.

Department Head Approval: Mark A Padoll

Date Approved by Committee of Jurisdiction: 12/8/22

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

Date Approved By Finance Committee: _____

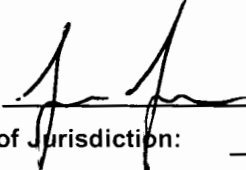
Request for Credit Card Approval

Department: HHS Aging
 Committee: Health and Human Service

<u>Name of Card Holder</u>	<u>Title of Postion</u>	<u>Credit Card Limit</u>
Ryan Bamberg	Aging Manager	\$10,000

Justification for Credit Card(s):

Ryan will be utilizing the credit card to pay for Food for the Food Pantry and Supplies for the Dining Sites along with purchasing equipment to keep delivered meals at the required temperature and packaging.

Department Head Approval:  05-16-2022
 Date Approved by Committee of Jurisdiction: 6/13/2022

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

Date Approved By Finance Committee: _____

GREEN LAKE COUNTY

Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: June 22, 2022
 Department: Finance
 Amount: \$3,673,629.00
 Budget Year Amended: 2022

Source of Increase / Decrease and affect on Program:

(If needed attached separate brief explanation.)

Record ARPA Funds; designated expenditures.

Revenue Budget Lines Amended:

Account #	Account Name	Current Budget	Budget Adjustment	Final Budget
22-103-00-43300-000-000	ARPA Revenue	\$ -	\$ 1,836,814.50	\$ 1,836,814.50
22-103-00-43300-000-001	ARPA Interest Revenue	\$ -	\$ 12,000.00	\$ 12,000.00
22-103-00-34200-000-000	Fund Balance Unreserved	\$ -	\$ (169,229.50)	\$ (169,229.50)
22-103-00-34200-000-001	Fund Balance Reserved	\$ -	\$ (1,679,585.00)	\$ (1,679,585.00)
Total Adjustment			\$ -	

Expenditure Budget Lines Amended:

Account #	Account Name	Current Budget	Budget Adjustment	Final Budget
22-103-00-53300-000-001	Sheriff Radio Upgrade-ARPA	\$ -	\$ 1,679,585.00	\$ 1,679,585.00
22-103-00-53300-000-000	Undesignated ARPA Expense	\$ -	\$ 1,994,044.00	\$ 1,994,044.00
				\$ -
				\$ -
				\$ -
Total Adjustment			\$ 3,673,629.00	

Department Head Approval: Catherine J. Schmit

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: May 25, 2022
 Department: Treasurer
 Amount: \$3,000.00
 Budget Year Amended: 2022

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

Allocate redeemed credit card points to cover unanticipated ASCENT Land Records Services software training due to transition with new staff.

Revenue Budget Lines Amended:

Account #	Account Name	Current Budget	Budget Adjustment	Final Budget
22-100-23-48600-000-000	Credit Card Points Redeemed	\$ 4,500.00	\$ 3,000.00	\$ 7,500.00
				\$ -
				\$ -
				\$ -
Total Adjustment			\$ 3,000.00	

Expenditure Budget Lines Amended:

Account #	Account Name	Current Budget	Budget Adjustment	Final Budget
22-100-23-51820-307-000	Personnel Training	\$ 7,850.00	\$ 3,000.00	\$ 10,850.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Total Adjustment			\$ 3,000.00	

Department Head Approval: Jessica McLean

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: _____