



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 10/22/2021

Amended* Post Date: 10/28/21

The following documents are included in the packet for the Finance Committee on October 27, 2021:

- 1) Amended Agenda
- 2) Minutes from 09/22/21 and 10/15/21
- 3) Relating to 2022 Budget and 2021 Property Tax Levy
- 4) Relating to Cancellation of Outstanding Checks
- 5) Treasurer's Report
- 6) Info on Act 80
- 7) *ARPA fund requests



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: October 27, 2021 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
Brian Floeter, Vice-
Chair
Don Lenz
David Abendroth
Dennis Mulder

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: 09/22/21 & 10/15/2021
5. Appearances:
 - Green Lake County UW-Extension/Ag/Fair Committee- Fair Request for ARPA Funds
6. Resolutions
 - Resolution Relating to 2022 Budget and 2021 Property Tax Levy
 - *Relating to Cancellation of Outstanding Checks
7. Treasurer's Monthly Report
 - Tax Collection Update
 - September Financial Reports
 - Sales Tax Update
8. *Discussion and Possible Action on Act 80
9. ~~*Open and Take Action on In-Rem Bids~~
10. In-Rem Update
11. Discussion/Action on proposed use of ARPA Funds
12. Budget Review of Revenue and Expenditures
13. Supervisor/Lay People Monthly Claims
14. Committee Discussion
 - Future Meeting Dates: Regular Meeting 11/24/2021
 - Future Agenda items for action & discussion
15. Adjourn

Due to the COVID-19 pandemic, this meeting will be conducted and available through in person attendance (6 ft. social distancing and face masks required) or audio/visual communication. Remote access can be obtained through the following link:

Topic: Finance Meeting

Time: Oct 27, 2021 03:00 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/83695630905?pwd=eTg5WFIDQnZ2VGx1K0ZYbGswbWZqdz09>

Meeting ID: 836 9563 0905

Passcode: 422933

Dial by your location

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

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
September 22, 2021

The meeting of the Finance Committee was called to order by Chair Harley Reabe on Wednesday, September 22, 2021 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: Dave Abendroth (Zoom)
Brian Floeter
Don Lenz
Dennis Mulder
Harley Reabe

Other County Employees Present: Amanda Toney, Treasurer; Kayla Yonke, HHS Business Manager; Liz Otto, County Clerk; Jason Jerome, HHS Director; Cathy Schmit, County Administrator (Zoom); Dawn Klockow, Corporation Counsel (Zoom); Gene Thom, Supervisor #19; Sheriff Mark Podoll

MINUTES

Motion/second (Lenz/Mulder) to approve the minutes of the August 25, 2021 meeting with no additions or corrections. Motion carried with no negative vote.

APPEARANCES

- Justin Fischer – Baird Financial

Justin Fisher of Baird Financial explained the proposal to refinance the 2013 issue bonds to take advantage of current low interest rates. Fischer estimated an interest rate of 1.80% with a projected savings of approximately \$370,000 over the bond period.

- Anna Cisar – Boat Washing Station Update

Anna Cisar, Golden Sands Resource Conservation and Development, gave a presentation to the committee including background information, invasive species throughout the state, the costs involved and the funding requested to install a boat washing station at Dodge Memorial Park. Questions and discussion followed.

RESOLUTIONS

- **Resolution Approving a Boat Washing Station at Dodge Memorial Park Boat Launch**

Motion/second (Mulder/Abendroth) to approve the fiscal portion of the resolution and forward to County Board for final approval. Discussion held. Motion carried with no negative vote.

- **Resolution Relating to Cooperation Agreement for CDBG Program**

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

- **Resolution Authorizing the Issuance and Sale of \$6,050,000 General Obligation Refunding Bonds**

Motion/second (Abendroth/Floeter) 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 Amanda Toney stated that tax collections are ahead of previous years.
- **August Financial Reports** – Treasurer Amanda Toney explained the bonding expenditures and revenues in August and also informed the committee of funds moved for a better interest rate.
- **Sales Tax Update** – Treasurer Amanda Toney stated she has no update for the end of September as of this date.

OPEN AND TAKE ACTION ON IN-REM BIDS

One bid received for Parcel #016-01803-0000 in the Town of Princeton:

Bid Amount: \$1,200

Bidder: Aimee Wachdorf-Henning

Down payment: \$240

Treasurer Amanda Toney stated that the county's cost is slightly over \$1,100. **Motion/second (Floeter/Mulder)** to accept the bid. Motion carried with no negative vote.

IN REM UPDATE

Treasurer Amanda Toney stated that 13 parcels remain unpaid. Corporation Counsel Dawn Klockow stated the court date is October 22, 2021 at 9:00 AM.

DISCUSSION/ACTION ON PROPOSED USES OF ARPA FUNDS

Chair Reabe stated that the area fire departments have requested \$10,000 each for personal protective equipment (PPE). Supervisor Mulder urged action on the funding in the near future.

BUDGET ADJUSTMENTS

- EMS – transfer \$20,000 from the contingency fund to EMS-Contracted Services to cover the cost of hiring a consultant/legal counsel for RFP solicitation and contract negotiation and drafting.

Motion/second (Lenz/Mulder) to approve the budget adjustment as presented and forward to County Board. Discussion held. Motion failed due to no affirmative votes.

- County Clerk – transfer \$3,000 out of payroll account to insurance revenue to pay for underwriting fee to ETF for 2022 health insurance.

Motion/second (Mulder/Abendroth) to approve the budget adjustment as presented and forward to County Board. Motion carried with no negative vote.

BUDGET REVIEW OF REVENUES AND EXPENDITURES

August expenses and revenues reviewed and discussed.

SUPERVISOR'S/LAY PEOPLE MONTHLY CLAIMS

Supervisor's claims: \$4,132.96

Lay Person's claims: \$542.06

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

CLOSED SESSION

- Consider motion to convene into Closed Session per WI §19.85(1)(g) to confer with legal counsel for the government body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. The matter concerns the Notice of Claim/Injury of Harry Wait.

Motion/second (Floeter/Lenz) to convene into closed session. Roll call vote – Ayes - 5, Nays – 0, Absent – 0, Abstain – 0. Motion carried.

RECONVENE INTO OPEN SESSION TO TAKE ACTION, IF APPROPRIATE, ON MATTERS DISCUSSED IN CLOSED SESSION

Motion/second (Lenz/Abendroth) to reconvene into open session. Roll call vote – Ayes - 5, Nays - 0, Absent – 0, Abstain - 0. Motion carried.

COMMITTEE DISCUSSION

- **Future meeting dates: Regular meeting – October 27, 2021 at 3:00 PM**
- **Future agenda items for action & discussion:**

ADJOURNMENT

Chair Reabe adjourned the meeting at 4:24 PM.

Submitted by,

Liz Otto
County Clerk

FINANCE COMMITTEE

October 15, 2021

The special meeting of the Finance Committee was called to order by Chair Harley Reabe on Friday, October 15, 2021 at 10:00 AM 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 (in person): Dave Abendroth (Zoom) Absent: Dennis Mulder
 Brian Floeter (Zoom)
 Don Lenz
 Harley Reabe

Other County Employees Present: Dawn Klockow, Corporation Counsel (Zoom); Sheriff Mark Podoll; Cathy Schmit, County Administrator; Chief Deputy Matt Vandekolk, Chief Deputy; Jason Jerome, HHS Director (Zoom); Amanda Toney, Treasurer

APPROVE 2022 BUDGET FOR PUBLICATION

Motion/second (Floeter/Lenz) to approve the 2022 budget for publication as presented. No discussion. Motion carried with no negative vote.

COMMITTEE DISCUSSION

- **Future meeting dates: Regular meeting – October 27, 2021 @ 4:30 PM.**
- **Future agenda items for action & discussion:**

ADJOURNMENT

Chair Reabe adjourned the meeting at 10:02 AM.

Submitted by,

Liz Otto
County Clerk

RESOLUTION NUMBER ____-2021

Relating to 2022 Budget and 2021 Property Tax Levy

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its annual meeting begun on the 9th day of November 2021, does resolve as follows:

WHEREAS, the several departments of Green Lake County Government have prepared estimates of revenues and expenditures for their respective departments for 2022 in coordination with their governing committees; and

WHEREAS, the County Administrator has reviewed each of these estimates in detail and made such adjustments as deemed necessary and appropriate; and

WHEREAS, the County Administrator along with the Finance Committee of the County Board of Supervisors has reviewed each of these estimates in detail and made such additional adjustments as deemed necessary and appropriate.

NOW, THEREFORE, BE IT RESOLVED, that the attached budget for Green Lake County for 2022 be adopted; and

BE IT FURTHER RESOLVED, that the allowable unused levy from previous years in the amount of \$0 be included in the full property tax levy below; and

BE IT FURTHER RESOLVED, that a property tax of \$17,265,775 be apportioned among the sixteen (16) municipalities in accordance with ratios provided by the Wisconsin Department of Revenue.

Majority vote is needed to pass.

Roll Call on Resolution No. ____-2021

Submitted by Finance Committee:

Ayes , Nays , Absent , Abstain

Harley Reabe, Chair

Passed and Adopted/Rejected this 9th
day of November 2021.

Brian Floeter

County Board Chairman

David Abendroth

ATTEST: County Clerk

Dennis Mulder

Approve as to Form: Corporation Counsel

Don Lenz

Resolution Number -2021

Relating to Cancellation of Outstanding Checks

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the 9th day of November 2021, does resolve as follows:

WHEREAS, four checks issued by the Treasurer of Green Lake County, drawn against the County's account at Horicon Bank have not been presented for payment by the payees of said checks in excess of one (1) year since said checks were issued;

NOW, THEREFORE BE IT RESOLVED, that said outstanding checks as listed below be cancelled, and the amounts represented thereby be restored to the County's general account:

CHECK DATE	CHECK NUMBER	PAYEE	AMOUNT
07/16/2020	202782	DIANE HEISE	\$ 226.32
10/08/2020	203608	AIRS CERTIFICATION	\$ 57.00
10/22/2020	203803	MOTTO, INC.	\$1,761.15
10/29/2020	203854	WOMEN'S HEALTH	\$ 19.97
		TOTAL	\$2,064.44

BE IT FURTHER RESOLVED, that a copy of this resolution be furnished to the Horicon Bank.

NOTE: The above checks contain the notation "Void after six months"

Roll Call on Resolution No. -2021

Submitted by Finance Committee:

Ayes , Nays , Absent , Abstain

Harley Reabe, Chair

Passed and Adopted/Rejected this 9th day of November 2021.

Brian Floeter, Vice- Chair

County Board Chairman

Dave Abendroth

ATTEST: County Clerk
Approve as to Form:

Dennis Mulder

Corporation Counsel

Don Lenz



GREEN LAKE COUNTY OFFICE OF THE COUNTY TREASURER

Amanda R. Toney
Treasurer and Real Property Lister

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

October 20, 2021

Memo to Finance Committee:

The September sales tax deposit was \$186,737.85. At this point in the year, we are ahead in sales tax dollars by 18.44% compared to this time last year.

We are slowly winding down with the collection of the boat launch fees. Total fees collected as of September 30, 2021 was \$53,393.80.

TAX COLLECTION UPDATE:

There is nothing new to report on the 2020 tax collection since we issued all of the certificates on September 1st. Now it is simply a waiting game for these taxes to be paid.

Annually, in November, our office holds a training for the municipality Clerks and Treasurer's to kick off the tax season. My plan is bring this back to in-person training. This training is an important piece to ensure a smooth start to the tax process. If we have some Clerks and/or Treasurer's that are still not comfortable with this we will use the same methods from last year. Our office will accommodate each Clerk and Treasurer requests so that they are equipped with the necessary training and are comfortable in their role during the tax bill preparation process.

IN-REM UPDATE

Below is a synopsis on the current parcels in the In-Rem process

Tax Year	Owners	Parcels	Delinquent Amount (excluding interest and penalty)
2014	1	1	890.05
2015	1	1	10,995.91
2016	1	1	370.07
2017	14	16	12,015.69
TOTAL			\$24,271.72

Payments on the 2017 balances have been slowly coming in. The redemption date for these properties is November 12, 2021. This is the date we are telling property owners as the absolute last day to pay the 2014, 2015, 2016 and 2017 balances in full.

Per the October credit card statement, we have a balance of 2,132,835 credit card points. The county has earned an additional 36,352 points this statement. This calculates to \$21,328.35.

Respectfully submitted,

Amanda R Toney

GREEN LAKE COUNTY TREASURER'S REPORT

SEPTEMBER 2021

CASH BALANCE: 08-31-2021 **429,805.90**

RECEIPTS:

General:	929,721.77
Redemption Tax - Principle:	73,025.31
Redemption Tax - Interest	8,734.21
Redemption Tax - Penalty	4,367.09
Postponed & Delinquent Tax - Principle:	0.00
Postponed & Delinquent Tax - Interest:	0.00
Postponed & Delinquent Tax - Penalty	0.00
Sales Tax Deposit from State	186,737.85
Transfer for General Maintenance Checks	1,600,000.00
Transfer from LGIP for Bond Payment	110,876.25

TOTAL RECEIPTS: 2,913,462.48 **3,343,268.38**

DISBURSEMENTS:

General Maintenance:	1,189,914.65
Direct Deposit Payroll	566,418.73
DHHS Deposit to LGIP	477,247.36
Payroll deductions and taxes	372,393.06
Sales Tax Money Transfer to LGIP	199,478.15
Bank fees (Security Token & RDC)	43.00
Real Estate Transfer Fees	35,851.44
Transfer to Flex/HRA account	7,665.66
Boat Launch PNP Fees	1,054.00
Voided Checks from a Previous Month	-75.00
Bond Payment on Justice Center	110,876.25
Wire for IT Purchase	2,154.88
Returned Checks from Previous Months	1,546.94

TOTAL DISBURSEMENTS: 2,964,569.12

TREASURER'S CASH BALANCE: 09/30/21 **378,699.26**

BANK RECONCILIATION

Green Lake Horicon Bank - Checking:	690195	309,105.45
Green Lake Horicon Bank - Money Market:	690224	378,675.32

TOTAL 687,780.77

Less Outstanding Checks 309,081.51

Available Bank Balance 378,699.26

CASH BALANCE	378,699.26
TREASURER'S CASH	378,699.26
DIFFERENCE	0.00

2021 HIGHWAY ROAD REPAIR LOAN			
DATE			TOTAL
06/24/21	New Loan		600,000.00
07/23/21	Principal Payment	600,000.00	
07/23/21	Interest Payment	1,048.77	
			\$0.00

GREEN LAKE COUNTY TREASURER'S REPORT

SEPTEMBER 2021

RECONCILIATION OF RECEIPTS & DEPOSITS

Cash in Office	August 31, 2021	0.00
Total Receipts	SEPTEMBER 2021	<u>0.00</u>
SUB TOTAL		0.00
Less Deposits for Month:		<u>0.00</u>
Cash in Office	9/30/2021	0.00

PROOF OF OUTSTANDING CHECKS

Outstanding Checks	August 31, 2021	320,487.98
Total Disbursements	SEPTEMBER 2021	2,964,569.12
	SUB TOTAL	<u>3,285,057.10</u>
Less Checks Cashied by Bank		2,058,835.18
DHHS Deposit to LGIP		477,247.36
Payroll deductions and taxes		117,074.17
Sales Tax transfer to LGIP		199,478.15
Bank fees (Security Token & RDC)		43.00
Transfer to Flex/HRA account		7,665.66
Boat Launch PNP Fees		1,054.00
Bond Payment on Justice Center		110,876.25
Wire for IT Purchase		2,154.88
Returned Checks from Previous Months		1,546.94

Outstanding Checks	9/30/2021	309,081.51
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2021 INTEREST REVENUE

(PROJECTED BUDGET: \$207,982.00)

1/31/21 Money Markets	January Interest	\$10,996.60
1/31/21 Certificate of Deposits	January Interest	\$40,000.00
2/28/21 Money Markets	February Interest	\$9,572.16
2/28/21 Certificate of Deposits	February Interest	\$0.00
3/31/21 Money Markets	March Interest	\$9,755.02
3/31/21 Certificate of Deposits	March Interest	\$0.00
4/30/21 Money Markets	April Interest	\$9,402.37
4/30/21 Certificate of Deposits	April Interest	\$0.00
5/31/21 Money Markets	May Interest	\$9,729.95
5/31/21 Certificate of Deposits	May Interest	\$0.00
6/30/21 Money Markets	June Interest	\$8,856.75
6/30/21 Certificate of Deposits	June Interest	\$0.00
7/31/21 Money Markets	July Interest	\$8,303.30
7/31/21 Certificate of Deposits	July Interest	\$0.00
8/31/21 Money Markets	August Interest	\$7,739.63
8/31/21 Certificate of Deposits	August Interest	\$0.00
9/30/21 Money Markets	September Interest	\$6,882.85
9/30/21 Certificate of Deposits	September Interest	\$0.00

TOTAL \$121,238.63

HORICON BANK ACCOUNTS

Balance as of 09/30/21

Flex/HRA Checking Account #2395	\$3,967.34
Flex/HRA Money Market Account #2366	\$117,789.43
Gelhar Escrow Account #8674	\$34,849.20

GREEN LAKE COUNTY TREASURER'S REPORT

INVESTMENTS SEPTEMBER 2021

LOCAL GOVERNMENT INVESTMENT POOL

#824000

<u>Date</u>		<u>Account #01</u>
08/31/21	Balance L.G.I.P.	1,116,957.60
09/07/21	HFS Comm Aids	116,277.00
09/07/21	DCF Spare Pmt	347,696.80
09/09/21	Transfer for General Maintenance Checks	-200,000.00
09/09/21	Transfer for General Maintenance Checks	-400,000.00
09/10/21	DCF Spare Pmt	13,273.56
09/30/21	Interest	46.43
09/30/21	Balance L.G.I.P.	\$994,251.39

Date Started INSTITUTIONS

PRINCIPLE YIELD RATE DUE DATE

04/20/11	Farmers & Merchants Bank**	Money Market	310818	3,701,665.24	0.50%
02/13/20	ERGO Bank**	Money Market	70002620	3,283,641.89	0.70%
03/01/20	Fortifi Bank** (ICS)	Money Market	4204930	4,081,874.22	0.50%
11/03/20	Charles Schwab (Dana Investments)	Short-Term Bonds	3458-9437	1,967,451.27	1.00%
05/21/21	ERGO Bank**(ARPA Funds)	Money Market	70002833	1,842,397.00	0.70%
11/01/15	Horicon Retirement	Money Market	1424497	22.83	0.50%
08/05/13	Ripon Horicon Bank	Money Market	831744	5,227.90	0.15%
TOTAL				\$14,882,280.35	

** Collateralized Investment

SALES TAX

2021 PRINCIPLE

2021 INTEREST

TOTAL SALES TAX

Retailer Collection Period

BALANCE 12/31/20			2,584,830.46	
01/31/21	140,318.27	1,360.25	141,678.52	October, 2020
02/28/21	129,049.30	968.22	130,017.52	November, 2020
03/31/21	133,920.39	263.34	134,183.73	December, 2020
04/30/21	100,966.39	242.41	101,208.80	January, 2021
05/31/21	127,433.63	241.58	127,675.21	February, 2021
06/30/21	151,450.22	262.52	151,712.74	March, 2021
07/31/21	190,264.84	254.62	190,519.46	April, 2021
08/31/21	191,059.31	205.89	191,265.20	May, 2021
09/30/21	199,478.15	3,566.91	203,045.06	June, 2021
			0.00	
			0.00	
			0.00	
TOTAL COLLECTED IN 2021	1,363,940.50	7,365.74	\$3,956,136.70	

TOTAL 2021 LOAN PAYMENTS

971,490.00

TOTAL PAID TOWARDS UPGRADES

230,594.25

BALANCE OF SALES TAX FUNDS

\$2,754,052.45

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>
9/30/2021	LGIP Sales Tax Account #09			1,085,798.98	0.05%	
	ERGO Bank (Money Market)	70002743		643,185.65	0.48%	
	Farmers & Merchants Bank (CD)	721791	13 months	513,354.52	0.40%	10/29/2022
	Fortifi Bank (Money Market)	83488621		511,713.30	0.25%	
	Total Funds Held in Trust			\$2,754,052.45		

2021 LOAN PAYMENT HISTORY

<u>PAYMENT DATE</u>	<u>LOAN PAYMENT AMOUNT</u>	<u>TOTAL</u>
02/25/21	\$860,613.75	860,613.75
09/10/21	110,876.25	110,876.25
		\$971,490.00

Total Paid on Loan in 2021

2021 SECURITY UPGRADES

<u>PAYMENT DATE</u>	<u>PAYMENT HISTORY</u>	<u>TOTAL</u>
01/14/21	Kioware	737.01
01/29/21	IMEG	14,912.94
02/05/21	Capital Data	1,570.58
02/24/21	Systems Technologies	71,250.00
02/24/21	IMEG	13,781.40
02/24/21	IMEG	4,862.75
03/25/21	Wal-Mart	781.00
04/29/21	CDW	61.90
05/28/21	Systems Technologies	65,708.76
05/28/21	IMEG	1,500.00
05/28/21	Amazon	92.49
07/06/21	Capital Data	52,355.42
07/08/21	Stiegler Company Inc.	2,980.00
		\$230,594.25

Total Paid Towards Upgrades

SEPTEMBER 2021

EFFECTIVE INTEREST RATES - OVERALL

<u>INSTITUTION</u>	<u>AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>RATE</u>
L.G.I.P.	2,085,540.35		0.05%
Farmers & Merchants Bank**	3,701,665.24	310818	0.50%
ERGO Bank**	3,283,641.89	70002620	0.70%
Fortifi Bank** (ICS)	4,081,874.22	4204930	0.50%
Charles Schwab (Dana Investments)	1,967,451.27	3458-9437	1.00%
ERGO Bank**(ARPA Funds)	1,842,397.00	70002833	0.70%
Horicon Retirement	22.83	1424497	0.50%
Ripon Horicon Bank	5,227.90	831744	0.15%
Horicon Bank	<u>378,675.32</u>	690224	<u>0.05%</u>
	17,346,496.02	Average APY	0.46%
<u>TOTAL INVESTED</u>	<u>16,962,569.97</u>	Average Investment APY	<u>0.55%</u>

<u>MONTHLY</u>	<u>AVERAGE</u>
January 2021	0.67%
February 2021	0.67%
March 2021	0.67%
April 2021	0.67%
May 2021	0.71%
June 2021	0.53%
July 2021	0.53%
August 2021	0.53%
September 2021	0.46%
October 2021	
November 2021	
December 2021	

Date	Institution	Account #	Amount
1/31/2021	MM Horicon	1000002366	6.02
1/31/2021	MM LGIP	Account #1	63.11
1/31/2021	MM Farmers & Merchants	310818	532.92
1/31/2021	MM ERGO Bank	2620	1,117.81
1/31/2021	MM Fortifi Bank	4204930	7,303.01
1/31/2021	MM Charles Schwab	3458-9437	1,858.58
1/31/2021	MM Horicon Retirement	1424497	0.25
1/31/2021	MM Ripon Horicon Bank	831744	0.22
1/31/2021	MM Horicon	690224	90.19
1/31/2021	MM Horicon	690195	24.49
TOTAL MONEY MARKET INTEREST			\$10,996.60

1/4/2021 CD Farmers & Merchants 704462 40,000.00
TOTAL CERTIFICATE OF DEPOSIT INTEREST \$40,000.00

Date	Institution	Account #	Amount
2/28/2021	MM Horicon	1000002366	5.31
2/28/2021	MM LGIP	Account #1	58.77
2/28/2021	MM Farmers & Merchants	310818	625.34
2/28/2021	MM ERGO Bank	2620	1,363.39
2/28/2021	MM Fortifi Bank	4204930	4,628.76
2/28/2021	MM Charles Schwab	3458-9437	2,716.59
2/28/2021	MM Horicon Retirement	1424497	0.15
2/28/2021	MM Ripon Horicon Bank	831744	0.20
2/28/2021	MM Horicon	690224	156.61
2/28/2021	MM Horicon	690195	17.04
TOTAL MONEY MARKET INTEREST			\$9,572.16

Date	Institution	Account #	Amount
3/31/2021	MM Horicon	1000002366	5.73
3/31/2021	MM LGIP	Account #1	55.04
3/31/2021	MM Farmers & Merchants	310818	1,425.06
3/31/2021	MM ERGO Bank	2620	3,409.88
3/31/2021	MM Fortifi Bank	4204930	2,147.88
3/31/2021	MM Charles Schwab	3458-9437	2,605.94
3/31/2021	MM Horicon Retirement	1424497	0.16
3/31/2021	MM Ripon Horicon Bank	831744	0.23
3/31/2021	MM Horicon	690224	86.62
3/31/2021	MM Horicon	690195	18.48
TOTAL MONEY MARKET INTEREST			\$9,755.02

Date	Institution	Account #	Amount
4/30/2021	MM Horicon	1000002366	5.42
4/30/2021	MM LGIP	Account #1	54.39
4/30/2021	MM Farmers & Merchants	310818	1,379.50
4/30/2021	MM ERGO Bank	2620	3,302.69
4/30/2021	MM Fortifi Bank	4204930	2,079.51
4/30/2021	MM Charles Schwab	3458-9437	2,517.69
4/30/2021	MM Horicon Retirement	1424497	0.15
4/30/2021	MM Ripon Horicon Bank	831744	0.21
4/30/2021	MM Horicon	690224	47.64
4/30/2021	MM Horicon	690195	15.17
TOTAL MONEY MARKET INTEREST			\$9,402.37

Date	Institution	Account #	Amount
5/31/2021	MM Horicon	1000002366	5.33
5/31/2021	MM LGIP	Account #1	70.74
5/31/2021	MM Farmers & Merchants	310818	1,296.44
5/31/2021	MM ERGO Bank	2620	3,168.99
5/31/2021	MM Fortifi Bank	4204930	2,149.62
5/31/2021	MM Charles Schwab	3458-9437	3,005.67
5/31/2021	MM Horicon Retirement	1424497	0.51
5/31/2021	MM Ripon Horicon Bank	831744	0.22
5/31/2021	MM Horicon	690224	14.93
5/31/2021	MM Horicon	690195	17.50
TOTAL MONEY MARKET INTEREST			\$9,729.95

Date	Institution	Account #	Amount
6/30/2021	MM Horicon	1000002366	5.24
6/30/2021	MM LGIP	Account #1	49.90
6/30/2021	MM Farmers & Merchants	310818	1,236.44
6/30/2021	MM ERGO Bank	2620	2,691.52
6/30/2021	MM Fortifi Bank	4204930	2,081.25
6/30/2021	MM Charles Schwab	3458-9437	2,762.50
6/30/2021	MM Horicon Retirement	1424497	0.16
6/30/2021	MM Ripon Horicon Bank	831744	0.22
6/30/2021	MM Horicon	690224	9.02
6/30/2021	MM Horicon	690195	20.50
TOTAL MONEY MARKET INTEREST			\$8,856.75

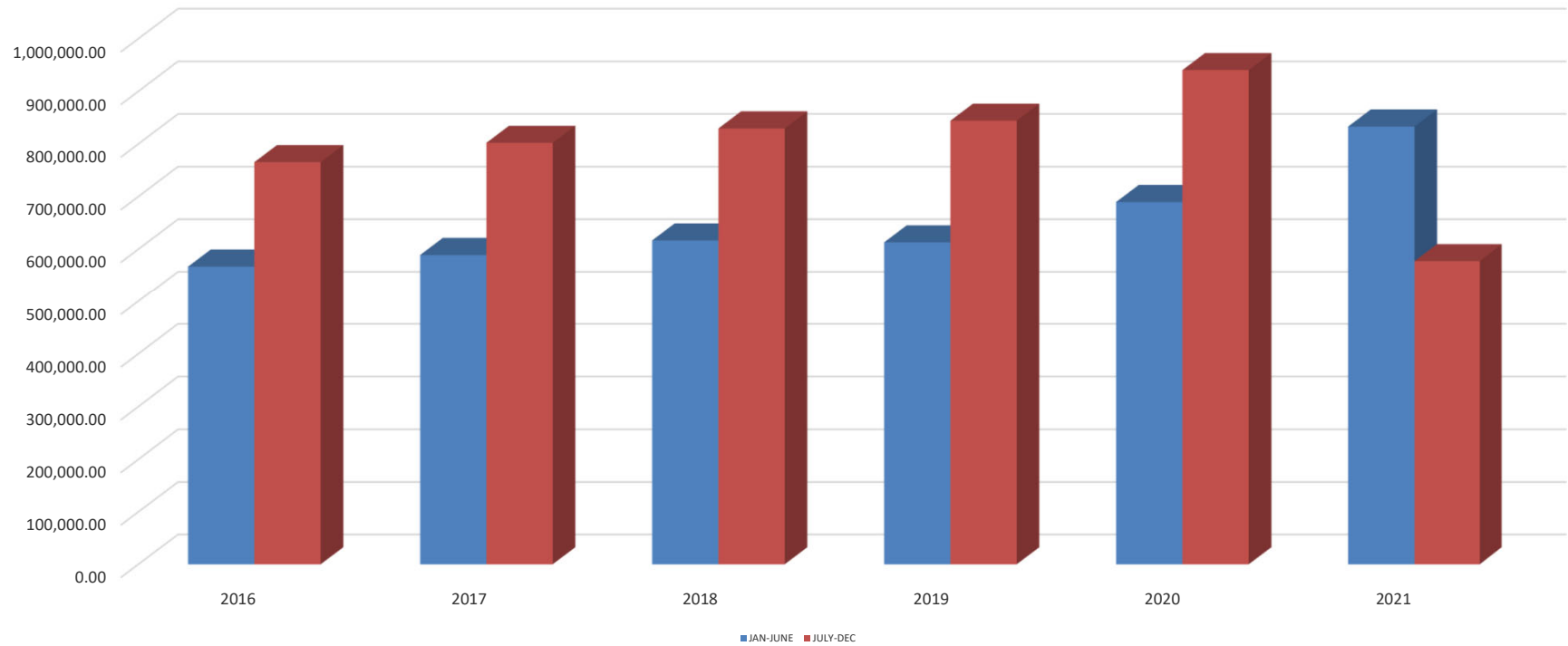
Date	Institution	Account #	Amount
7/31/2021	MM Horicon	1000002366	5.31
7/31/2021	MM LGIP	Account #1	49.62
7/31/2021	MM Farmers & Merchants	310818	1,226.15
7/31/2021	MM ERGO Bank	2620	2,433.34
7/31/2021	MM Fortifi Bank	4204930	2,151.51
7/31/2021	MM Charles Schwab	3458-9437	2,330.54
7/31/2021	MM Horicon Retirement	1424497	0.16
7/31/2021	MM Ripon Horicon Bank	831744	0.22
7/31/2021	MM Horicon	690224	93.50
7/31/2021	MM Horicon	690195	12.95
TOTAL MONEY MARKET INTEREST			\$8,303.30

Date	Institution	Account #	Amount
8/31/2021	MM Horicon	1000002366	5.20
8/31/2021	MM LGIP	Account #1	60.66
8/31/2021	MM Farmers & Merchants	310818	1,099.71
8/31/2021	MM ERGO Bank	2620	1,949.91
8/31/2021	MM Fortifi Bank	4204930	2,152.38
8/31/2021	MM Charles Schwab	3458-9437	2,184.58
8/31/2021	MM Horicon Retirement	1424497	0.25
8/31/2021	MM Ripon Horicon Bank	831744	0.22
8/31/2021	MM Horicon	690224	268.89
8/31/2021	MM Horicon	690195	17.83
TOTAL MONEY MARKET INTEREST			\$7,739.63

Date	Institution	Account #	Amount
9/30/2021	MM Horicon	1000002366	4.88
9/30/2021	MM LGIP	Account #1	46.43
9/30/2021	MM Farmers & Merchants	310818	1,064.56
9/30/2021	MM ERGO Bank	2620	1,888.13
9/30/2021	MM Fortifi Bank	4204930	1,892.09
9/30/2021	MM Charles Schwab	3458-9437	1,952.28
9/30/2021	MM Horicon Retirement	1424497	0.16
9/30/2021	MM Ripon Horicon Bank	831744	0.22
9/30/2021	MM Horicon	690224	10.16
9/30/2021	MM Horicon	690195	23.94
TOTAL MONEY MARKET INTEREST			\$6,882.85

[illegible]

SALES TAX Q1/2 VS Q3/4



State of Wisconsin



2021 Senate Bill 254

Date of enactment: **October 15, 2021**

Date of publication*: **October 16, 2021**

2021 WISCONSIN ACT 80

AN ACT *to amend* 70.511 (2) (a), 74.35 (5) (c) and 74.37 (4) (b); and *to create* 893.38 of the statutes; **relating to:**
extension of certain approvals that are subject to administrative, judicial, or appellate proceedings, waiver of interest and penalties on late 2021 property tax payments, and waiver of the timely payment requirement for filing certain property tax claims.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 70.511 (2) (a) of the statutes is amended to read:

70.511 (2) (a) If the reviewing authority has not made a determination prior to the time of the tax levy with respect to a particular objection to the amount, valuation or taxability of property, the tax levy on the property or person shall be based on the contested assessed value of the property. A tax bill shall be sent to, and paid by, the person subject to the tax levy as though there had been no objection filed, except that the payment shall be considered to be made under protest. The entire tax bill shall be paid when due under s. 74.11, 74.12 or 74.87 even though the reviewing authority has reduced the assessment prior to the time for full payment of the tax billed. The requirement to pay a tax timely under this paragraph does not apply to taxes due and payable in 2020 if paid by October 1, 2020, or by any installment date for which taxes are due after October 1, 2020, nor to taxes due and payable in 2021 if paid by October 1, 2021, or by any installment date for which taxes are due after October 1, 2021.

SECTION 2. 74.35 (5) (c) of the statutes is amended to read:

74.35 (5) (c) No claim may be filed or maintained under this section unless the tax for which the claim is filed, or any authorized installment payment of the tax, is timely paid under s. 74.11, 74.12 or 74.87. This paragraph does not apply to taxes due and payable in 2020 if paid by October 1, 2020, or by any installment date for which taxes are due after October 1, 2020, nor to taxes due and payable in 2021 if paid by October 1, 2021, or by any installment date for which taxes are due after October 1, 2021.

SECTION 3. 74.37 (4) (b) of the statutes is amended to read:

74.37 (4) (b) No claim or action for an excessive assessment may be brought or maintained under this section unless the tax for which the claim is filed, or any authorized installment of the tax, is timely paid under s. 74.11 or 74.12. This paragraph does not apply to taxes due and payable in 2020 if paid by October 1, 2020, or by any installment date for which taxes are due after October 1, 2020, nor to taxes due and payable in 2021 if paid by October 1, 2021, or by any installment date for which taxes are due after October 1, 2021.

SECTION 4. 893.38 of the statutes is created to read:
893.38 Extension of certain approvals. (1) DEFINITIONS. In this section:

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

(a) “Challenged permit” means a permit or other approval to which all of the following apply:

1. The permit or other approval authorizes a construction project.
2. The application for the permit or other approval includes a description of the construction project.
3. The permit or other approval was issued by a governmental unit and becomes or remains subject to administrative, judicial, or appellate proceedings, whether or not any proceeding reversed the permit or other approval.
4. The permit or other approval has or had a finite term or duration, and the term or duration has not expired.
5. The permit or other approval is the subject of administrative, judicial, or appellate proceedings that may result in the invalidation, reconsideration, or modification of the permit or approval, provided that the proceedings, or, if the proceedings are reviewing another decision, the proceedings originating the review proceedings were initiated by a person other than the holder of the permit or approval.

(b) “Challenged plat or survey” means a plat or certified survey map approval that is the subject of administrative, judicial, or appellate proceedings that may result in the invalidation, reconsideration, or modification of the approval, provided that the proceedings, or, if the proceedings are reviewing another decision, the proceedings originating the review proceedings were initiated by a person other than the holder of the approval.

(c) “Construction project” means organized improvements to real property that include the construction or redevelopment of at least one building for occupancy.

(d) “Covered approval” means a challenged permit or challenged plat or survey.

(e) “Governmental unit” means the department of natural resources, the department of transportation, a city, a village, a town, a county, or a special purpose district.

(2) **AUTOMATIC EXTENSION.** A person who has received a covered approval shall obtain an automatic extension of the covered approval by notifying the governmental unit that issued the covered approval of the person’s decision to exercise the extension not more than 90 days nor less than 30 days before the expiration of the unextended term or duration of the covered approval. A notification under this subsection shall be in writing and shall specify the covered approval extended. This subsection does not apply to a covered approval for which an automatic extension is not allowed under applicable federal law.

(3) **TERM OF EXTENSION.** The term or duration of a covered approval extended under sub. (2) is an amount of time equal to 36 months plus the duration of the administrative, judicial, or appellate proceedings to which the covered approval is subject. For purposes of calculating the duration of administrative, judicial, or appellate pro-

ceedings under this subsection, proceedings begin on the date of the initial filing of the proceedings, or, if the proceedings are reviewing another decision, the proceedings originating the review proceedings and end on the date of the final order disposing of all proceedings.

(4) **EFFECT OF ORDERS.** A covered approval extended under sub. (2) is subject to any order concerning the covered approval that is issued in an administrative, judicial, or appellate proceeding, including a suspension, injunction, restraining order, invalidation, reconsideration, or modification.

(5) **CHANGE OF LAW.** Except as provided in s. 66.10015, the laws, regulations, ordinances, rules, or other properly adopted requirements that were in effect at the time the covered approval was issued shall apply to the construction project, plat, or certified survey map during the period of extension. This subsection does not apply to the extent that a governmental unit demonstrates that the application of this subsection will create an immediate threat to public health or safety.

(6) **REGULATION OF SAFETY AND SANITATION.** This section does not limit any state or local unit of government from requiring that property be maintained and secured in a safe and sanitary condition in compliance with applicable laws, administrative rules, or ordinances.

(7) **EXCEPTIONS.** This section does not apply to any of the following:

(a) A covered approval under any programmatic, regional, or nationwide general permit issued by the U.S. army corps of engineers.

(b) A covered approval that authorizes a water pollutant discharge under s. 283.31, 283.33, or 283.35 or construction or operation of a stationary source under s. 285.60.

(c) The holder of a covered approval who is determined by the issuing governmental unit to be in significant noncompliance with the conditions of the covered approval as evidenced by written notice of violation or the initiation of a formal enforcement action.

SECTION 5. Nonstatutory provisions.

(1) **INTEREST AND PENALTIES ON LATE PROPERTY TAX PAYMENTS.** Notwithstanding ss. 74.11, 74.12, and 74.87, for property taxes payable in 2021, after making a general or case-by-case finding of hardship, a taxation district may provide that an installment payment that is due and payable after January 1, 2021, and is received after its due date shall not accrue interest or penalties if the total amount due and payable in 2021 is paid on or before October 1, 2021. Interest and penalties shall accrue from October 1, 2021, for any property taxes payable in 2021 that are delinquent after October 1, 2021. A taxation district may not waive interest and penalties as provided in this subsection unless the county board of the county where the taxation district is located first adopts a resolution authorizing such waiver and establishing criteria for determining hardship, and the taxation district subse-

quently adopts a similar resolution; except that a 1st class city may waive interest and penalties as provided in this subsection if the city adopts a resolution authorizing such waiver and establishing criteria for determining hardship, and no action with respect to a resolution may be required of the county board of the county where the 1st class city is located. A county that has adopted a resolution authorizing the waiver of interest and penalties under this subsection shall settle any taxes, interest, and penalties collected on or before July 31, 2021, on August 20, 2021, as provided under s. 74.29 (1), and settle the

remaining unpaid taxes, interest, and penalties on September 20, 2021. The August 20, 2021, settlement shall be distributed proportionally to the underlying taxing jurisdictions.

SECTION 6. Initial applicability.

(1) The treatment of s. 893.38 first applies to a challenged permit, as defined in s. 893.38 (1) (a), or challenged plat or certified survey, as defined in s. 893.38 (1) (b), about which administrative, judicial, or appellate proceedings are pending on the effective date of this subsection.

ARPA Funding Requests:

Award: \$3,673,629

Proposed Project:

Estimated Cost:

1)	Broadband - Other broadband funding sources?	TBD
2)	Communications Towers - Sheriff - update obsolete equipment	\$ 1,262,600
3)	Green Lake Greenways - recreational trail expansion	\$ 35,000
4)	HHS Software - upgrade Avatar medical records software; licenses	\$ 344,770
5)	Land Use, Planning & Zoning / GIS - Parcel File Scanning - Cloud hosting of all Ttech software modules (year 1) - Oblique Aerial Imagery	\$ 75,000 \$ 22,200 \$ 100,000
6)	Cloud-hosted ERP County Financial Software	\$ 1,200,000
7)	Fire Dept. Upgrades - Fireman personnel safety equipment - 5 departments	\$ 50,000
8)	Lost Revenue Calculation	TBD