



# ***GREEN LAKE COUNTY***

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

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**Original Post Date: 02/16/2023**

**Amended\* Post Date:**

**The following documents are included in the packet for the Finance Committee Meeting on February 22, 2023:**

- 1) Agenda
- 2) Minutes from 01/24/2023
- 3) Resolution to utilize American Rescue Plan Act (ARPA) funds for Green Lake County Groundwater Program
- 4) Treasurer's Monthly Report



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: Wednesday, February 22, 2023 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: 01/24/23
5. Public Comment (3 minute limit)
6. \*Resolutions
  - \*Resolution to utilize American Rescue Plan Act (ARPA) funds for Green Lake County Groundwater Program
7. Treasurer's Monthly Report
  - Tax Collection Update
  - January Financial Reports
  - Sales Tax Update
8. In-Rem Update
9. Discussion/Action on proposed use of ARPA Funds
10. Budget Review of Revenue and Expenditures
11. Supervisor/Lay People Monthly Claims
12. Committee Discussion
  - Future Meeting Dates: Regular Meeting 03/22/2023
  - Future Agenda items for action & discussion
13. Adjourn

This meeting will be conducted through in person attendance or audio/visual communication. Remote access can be obtained through the following link:

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 242 653 281 495

Passcode: pfwzZS

[Download Teams](#) | [Join on the web](#)

Or call in (audio only)

[+1 920-515-0745,,268417111#](#) United States, Green Bay

Phone Conference ID: 268 417 111#

[Find a local number](#) | [Reset PIN](#)

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**  
**January 24, 2023**

The meeting of the Finance Committee was called to order by Chair Harley Reabe on Tuesday, January 24, 2023 at 4:00 PM, in the County Board Room and via remote access 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 (remote)	Absent: Don Lenz
	Brian Floeter	
	Dennis Mulder	
	Harley Reabe	

Other County Employees Present: Jess McLean, Treasurer; Cate Wylie, County Administrator; Liz Otto, County Clerk; Jason Jerome, HHS Director; Sheriff Mark Podoll; Shannon Barfknecht, Financial Manager; Kayla Yonke, HHS Financial Manager

**MINUTES**

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

**PUBLIC COMMENT** – none

**RESOLUTION**

- **Resolution to Approve the Position of Finance Director for Green Lake County**

County Administrator Cate Wylie provided background and information regarding the request for this position. County Clerk Liz Otto provided a fiscal note. Supervisors Floeter and Mulder both expressed their support. Discussion held.

*Motion/second (Floeter/Mulder)* 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**
- **December Financial Reports**
- **Sales Tax Update**

Treasurer Jess McLean provided updates on property taxes, interest, and the sales tax fund. She stated the current credit card points are valid until September.

**IN REM UPDATE**

Treasurer Jess McLean stated there will be no update on this until the new Corporation Counsel has had time to review it. There are currently 23 parcels eligible for the process.

**CREDIT CARD APPROVAL**

- **FRI – Dawn Brantley**
- **County Administrator – Cate Wylie**

*Motion/second (Mulder/Floeter)* to approve the credit card requests. Motion carried with no negative vote.

**DISCUSSION/ACTION ON PROPOSED USE OF ARPA FUNDS**

- **Todd Morris – Groundwater program request**

County Conservationist Todd Morris requested \$10,515 in ARPA funds to provide additional well testing in rural areas of Green Lake County in 2023, particularly in the Town of Kingston and the Town of Princeton where higher nitrate levels were found in 2019. This testing would be done in conjunction with Health and Human Services. For 2024 and beyond, the Land Conservation department and HHS would add the cost to their budgets to continue the testing.

***Motion/second (Floeter/Mulder)*** to approve the use of \$10,515 in ARPA funds for 2023 well testing. Motion carried with no negative vote.

#### **BUDGET REVIEW OF REVENUES AND EXPENDITURES**

No questions or discussion regarding December 2022 revenues and expenses.

#### **SUPERVISORS/LAY PEOPLE MONTHLY CLAIMS**

Supervisor's claims: \$4,278.24

Lay Person's claims: \$532.63

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

#### **COMMITTEE DISCUSSION**

- **Future meeting dates: Regular Meeting – February 22, 2023 @ 3:00 PM**
- **Future agenda items for action & discussion:**

#### **ADJOURNMENT**

Chair Reabe adjourned the meeting at 4:27 PM.

Submitted by,

Liz Otto  
County Clerk

**RESOLUTION NUMBER    -2023**

**Resolution to utilize American Rescue Plan Act (ARPA) funds for Green Lake  
County Groundwater Program**

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the 21<sup>st</sup> day of MARCH, 2023, does resolve as follows:

- 1    **WHEREAS**, Green Lake County Health and Human Services Department applied for a  
2    grant in 2019 to provide well testing for 150 wells in the county. This program was very  
3    well received by the public.
- 4    **WHEREAS**, results from this initial testing identified two distinct areas in the county that  
5    had high percentages of tested wells with elevated nitrate levels.
- 6    **WHEREAS**, the Green Lake County Groundwater Program will concentrate well testing  
7    in these elevated areas, targeting households that did not participate in the 2019 study  
8    and families with infants.
- 9    Majority vote is needed to pass.

Roll Call on Resolution No.    -2023

Submitted by Finance Committee:

Ayes    , Nays    , Absent    , Abstain 0

Passed and Adopted/Rejected this 21st  
day of March, 2023.

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Harley Reabe, Chair

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Brian Floeter

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County Board Chairman

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David Abendroth

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ATTEST: County Clerk  
Approve as to Form:

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Don Lenz

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Corporation Counsel

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Dennis Mulder

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10 **WHEREAS**, in future program years the focus area can be expanded to include other  
11 areas of the county that show elevated nitrate levels.

12 **WHEREAS**, the Green Lake County Land and Water Resource Management Plan has  
13 identified Protect Groundwater Resources as a goal in the plan, with an objective of  
14 developing a well testing program through the Land Conservation Department.

15 **WHEREAS**, this goal cannot be achieved without support from the Green Lake County  
16 Health and Human Services Department and county groundwater task force, to provide  
17 an outreach and education campaign for sampling.

18 **WHEREAS**, the Green Lake County Groundwater Program will provide free well water  
19 sampling to 150 households, provide well water screening at the Green Lake County  
20 Fair, and educate public on the importance of annual well testing.

21 **WHEREAS**, requested funding for 2023 from the American Rescue Plan Act (ARPA) for  
22 the Green Lake County Groundwater Program is \$10,515.00

23 **WHEREAS**, future year funding will be requested in the Land Conservation Department  
24 and Health and Human Services Department budgets of \$5000.00 from each  
25 department to sustain the program.

26 **NOW THEREFORE BE IT RESOLVED:** the Green Lake County Board approves the  
27 ARPA request of \$10,515.00 for the Green Lake County Groundwater Program.

28 **FISCAL NOTE:** \$10,515.00



## **GREEN LAKE COUNTY**

### **OFFICE OF THE COUNTY TREASURER**

*Jessica McLean*  
*Treasurer and Real Property Lister*

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

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February 16, 2023

Memo to Finance Committee:

The January sales tax deposit was \$132,549.17. This is an increase of 2% over the January 2022 amount.

#### **TAX COLLECTION UPDATE**

As of today, we have collected and settled for \$19,244,752.03 in Real Estate and Personal Property taxes.

Stefanie, Brenda and I have completed the February Settlement process as of February 13, 2023.

In March, we will continue the In-Rem process for those parcels with delinquent 2018 and start the process for those with delinquent 2019 taxes.

#### **CREDIT CARD UPDATE**

Per the January credit card statement, we have a balance of 957,495 credit card points. The county has earned an additional 47,296 points this statement. This calculates to \$9,574.95.

Respectfully submitted,

*Jessica McLean*

Jessica McLean

## **GREEN LAKE COUNTY TREASURER'S REPORT**

**January 2023**

**TREASURER'S CASH BALANCE:**

12/31/2022	1,239,046.05
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**RECEIPTS:**

General:	5,676,461.40
Redemption Tax - Principle:	30,913.81
Redemption Tax - Interest	4,176.37
Redemption Tax - Penalty	3,017.41
Interest Tax - Specials	1,858.53
Certificate Principle Tax - Specials	5,232.02
Sales Tax Deposit from State	132,549.17
Transfer From LGIP	1,104,317.43
Highway State Aid	245,217.02

<b>TOTAL RECEIPTS:</b>	7,203,743.16	8,442,789.21
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**DISBURSEMENTS:**

General Maintenance:	2,584,040.02
Direct Deposit Payroll	987,840.10
DHHS Deposit to LGIP	184,931.61
Payroll deductions and taxes	377,911.37
Sales Tax Money Transfer to LGIP	178,669.33
Real Estate Transfer Fees	34,565.28
Fleetcore	2,735.50
Monthly Insurance	195,426.80
Delta Dental	6,914.55
Bank Fees	10.00
NSF Checks	7,044.15
Returned Payroll	-3,025.00
Sales and Use Tax	478.20
Allstate Insurance	3,216.12
Credit Card Payment	36,785.18

**TOTAL DISBURSEMENTS:** 4,597,543.21

**TREASURER'S CASH BALANCE:**

01/31/23	3,845,246.00
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## BANK RECONCILIATION

Green Lake Horicon Bank - Checking:	195	478,928.45	Balanced Monthly
Green Lake Horicon Bank - Money Market:	224	3,829,489.39	Balanced Monthly

<b>TOTAL</b>	<b>4,308,417.84</b>
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### Less Outstanding Checks

Balanced with Bank &  
463,171.84 ALIO Monthly

Available Bank Balance	3,845,246.00
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CASH BALANCE	3,845,246.00
TREASURER'S CASH	<u>3,845,246.00</u>
DIFFERENCE	0.00

2023 HIGHWAY ROAD REPAIR LOAN		TOTAL
DATE		
		\$0.00



## GREEN LAKE COUNTY TREASURER'S REPORT

January 2023

### RECONCILIATION OF RECEIPTS & DEPOSITS

Cash in Office	December 31, 2022	0.00
Total Receipts	January 2023	7,203,743.16
<b>SUB TOTAL</b>		<b>7,203,743.16</b>
Less Deposits for Month:		<u>7,203,743.16</u>
Cash in Office	1/31/2023	-

### PROOF OF OUTSTANDING CHECKS

Outstanding Checks	December 31, 2022	90,751.28
Total Disbursements	January 2023	4,597,543.21
<b>SUB TOTAL</b>		<b><u>4,688,294.49</u></b>
Less Checks Cashed by Bank		3,675,923.11
DHHS Deposit to LGIP		184,931.61
Payroll deductions and taxes		182,569.45
Sales Tax transfer to LGIP		178,669.33
Returned Payroll		-3,025.00
Transfer Gen to Flex/HRA account		0.00
NSF Check		7,044.15
Fraudulent Checks		-1,000.00
Bank Fees		10.00
<b>Outstanding Checks</b>	<b>1/31/2023</b>	<b>463,171.84</b>

### 2022 INTEREST REVENUE

1/31/23 Money Markets	January Interest	\$14,278.84
1/31/23 Certificate of Deposits	January Interest	\$0.00
	<b>TOTAL</b>	<b><u>\$14,278.84</u></b>

### HORICON BANK ACCOUNTS

#### Balance as of 01/31/2023

Flex/HRA Checking Account #2395	\$3,967.34
Flex/HRA Money Market Account #2366	\$80,069.98
Gelhar Escrow Account #8674	\$34,940.30

**INVESTMENTS JANUARY 2023**#4000Date Started **INSTITUTIONS**

### \*\* Collateralized Investment

**TOTAL SALES TAX**

**TOTAL PAID TOWARDS UPGRADES**

**\$143,276.44**

	<u>Institution</u>	<u>CD/MM #</u>	<u>Term</u>	<u>Principle Invested</u>	<u>Int. Rate</u>	<u>Due Date</u>
1/31/2023	LGIP Sales Tax Account #09			2,600,352.87	4.26%	
	ERGO Bank (Money Market)	2743		652,819.81	2.28%	
	Fortifi Bank (Money Market)	8621		513,641.57	0.35%	
	<b>Total Funds Held in Trust</b>			<b>\$3,766,814.25</b>		

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January 2023

**EFFECTIVE INTEREST RATES - OVERALL**

<b><u>INSTITUTION</u></b>	<b><u>AMOUNT</u></b>	<b><u>ACCOUNT NUMBER</u></b>	<b><u>RATE</u></b>
L.G.I.P.	3,331,850.39		4.26%
Farmers & Merchants Bank**	1,437,401.06	818	0.85%
ERGO Bank**	1,756,008.14	2620	2.27%
Fortifi Bank** (ICS)	2,600,715.07	4930	0.50%
Charles Schwab (Dana Investments)	1,928,307.26	9437	1.00%
ERGO Bank**(ARPA Funds)	2,925,464.51	2833	2.28%
Horicon Retirement	27.06	4497	0.05%
Ripon Horicon Bank	5,241.56	1744	0.05%
Horicon Bank	<u>3,829,489.39</u>	224	<u>0.05%</u>
	17,814,504.44	Average APY	1.26%
<b><u>TOTAL INVESTED</u></b>	<b>13,979,746.43</b>	Average Investment APY	<b>1.78%</b>

Date	Institution	Account #	Amount	Date	Institution	Account #	Amount
1/31/2023	MM Horicon	2366	45.95	7/31/2023	MM Horicon	2366	
1/31/2023	MM LGIP	Account #1	2,886.99	7/31/2023	MM LGIP	Account #1	
1/31/2023	MM Farmers & Merchants	818	4,866.69	7/31/2023	MM Farmers & Merchants	818	
1/31/2023	MM ERGO Bank	2620	3,363.64	7/31/2023	MM ERGO Bank	2620	
1/31/2023	MM Fortifi Bank	4930	1,099.84	7/31/2023	MM Fortifi Bank	4930	
1/31/2023	MM Charles Schwab	9437	1,098.59	7/31/2023	MM Charles Schwab	9437	
1/31/2023	MM Horicon Retirement	4497	1.26	7/31/2023	MM Horicon Retirement	4497	
1/31/2023	MM Ripon Horicon Bank	1744	2.99	7/31/2023	MM Ripon Horicon Bank	1744	
1/31/2023	MM Horicon	224	770.64	7/31/2023	MM Horicon	224	
1/31/2023	MM Horicon	195	142.25	7/31/2023	MM Horicon	195	
TOTAL MONEY MARKET INTEREST			\$14,278.84	TOTAL MONEY MARKET INTEREST			\$0.00
Date	Institution	Account #	Amount	Date	Institution	Account #	Amount
2/28/2023	MM Horicon	2366		8/31/2023	MM Horicon	2366	
2/28/2023	MM LGIP	Account #1		8/31/2023	MM LGIP	Account #1	
2/28/2023	MM Farmers & Merchants	818		8/31/2023	MM Farmers & Merchants	818	
2/28/2023	MM ERGO Bank	2620		8/31/2023	MM ERGO Bank	2620	
2/28/2023	MM Fortifi Bank	4930		8/31/2023	MM Fortifi Bank	4930	
2/28/2023	MM Charles Schwab	9437		8/31/2023	MM Charles Schwab	9437	
2/28/2023	MM Horicon Retirement	4497		8/31/2023	MM Horicon Retirement	4497	
2/28/2023	MM Ripon Horicon Bank	1744		8/31/2023	MM Ripon Horicon Bank	1744	
2/28/2023	MM Horicon	224		8/31/2023	MM Horicon	224	
2/28/2023	MM Horicon	195		8/31/2023	MM Horicon	195	
TOTAL MONEY MARKET INTEREST			\$0.00	TOTAL MONEY MARKET INTEREST			\$0.00
Date	Institution	Account #	Amount	Date	Institution	Account #	Amount
3/31/2023	MM Horicon	2366		9/30/2023	MM Horicon	2366	
3/31/2023	MM LGIP	Account #1		9/30/2023	MM LGIP	Account #1	
3/31/2023	MM Farmers & Merchants	818		9/30/2023	MM Farmers & Merchants	818	
3/31/2023	MM ERGO Bank	2620		9/30/2023	MM ERGO Bank	2620	
3/31/2023	MM Fortifi Bank	4930		9/30/2023	MM Fortifi Bank	4930	
3/31/2023	MM Charles Schwab	9437		9/30/2023	MM Charles Schwab	9437	
3/31/2023	MM Horicon Retirement	4497		9/30/2023	MM Horicon Retirement	4497	
3/31/2023	MM Ripon Horicon Bank	1744		9/30/2023	MM Ripon Horicon Bank	1744	
3/31/2023	MM Horicon	224		9/30/2023	MM Horicon	224	
3/31/2023	MM Horicon	195		9/30/2023	MM Horicon	195	
TOTAL MONEY MARKET INTEREST			\$0.00	TOTAL MONEY MARKET INTEREST			\$0.00
Date	Institution	Account #	Amount	Date	Institution	Account #	Amount
4/30/2023	MM Horicon	2366		10/31/2023	MM Horicon	2366	
4/30/2023	MM LGIP	Account #1		10/31/2023	MM LGIP	Account #1	
4/30/2023	MM Farmers & Merchants	818		10/31/2023	MM Farmers & Merchants	818	
4/30/2023	MM ERGO Bank	2620		10/31/2023	MM ERGO Bank	2620	
4/30/2023	MM Fortifi Bank	4930		10/31/2023	MM Fortifi Bank	4930	
4/30/2023	MM Charles Schwab	9437		10/31/2023	MM Charles Schwab	9437	
4/30/2023	MM Horicon Retirement	4497		10/31/2023	MM Horicon Retirement	4497	
4/30/2023	MM Ripon Horicon Bank	1744		10/31/2023	MM Ripon Horicon Bank	1744	
4/30/2023	MM Horicon	224		10/31/2023	MM Horicon	224	
4/30/2023	MM Horicon	195		10/31/2023	MM Horicon	195	
TOTAL MONEY MARKET INTEREST			\$0.00	TOTAL MONEY MARKET INTEREST			\$0.00
Date	Institution	Account #	Amount	Date	Institution	Account #	Amount
5/31/2023	MM Horicon	2366		11/30/2023	MM Horicon	2366	
5/31/2023	MM LGIP	Account #1		11/30/2023	MM LGIP	Account #1	
5/31/2023	MM Farmers & Merchants	818		11/30/2023	MM Farmers & Merchants	818	
5/31/2023	MM ERGO Bank	2620		11/30/2023	MM ERGO Bank	2620	
5/31/2023	MM Fortifi Bank	4930		11/30/2023	MM Fortifi Bank	4930	
5/31/2023	MM Charles Schwab	9437		11/30/2023	MM Charles Schwab	9437	
5/31/2023	MM Horicon Retirement	4497		11/30/2023	MM Horicon Retirement	4497	
5/31/2023	MM Ripon Horicon Bank	1744		11/30/2023	MM Ripon Horicon Bank	1744	
5/31/2023	MM Horicon	224		11/30/2023	MM Horicon	224	
5/31/2023	MM Horicon	195		11/30/2023	MM Horicon	195	
TOTAL MONEY MARKET INTEREST			\$0.00	TOTAL MONEY MARKET INTEREST			\$0.00
Date	Institution	Account #	Amount	Date	Institution	Account #	Amount
6/30/2023	MM Horicon	2366		12/31/2023	MM Horicon	2366	
6/30/2023	MM LGIP	Account #1		12/31/2023	MM LGIP	Account #1	
6/30/2023	MM Farmers & Merchants	818		12/31/2023	MM Farmers & Merchants	818	
6/30/2023	MM ERGO Bank	2620		12/31/2023	MM ERGO Bank	2620	
6/30/2023	MM Fortifi Bank	4930		12/31/2023	MM Fortifi Bank	4930	
6/30/2023	MM Charles Schwab	9437		12/31/2023	MM Charles Schwab	9437	
6/30/2023	MM Horicon Retirement	4497		12/31/2023	MM Horicon Retirement	4497	
6/30/2023	MM Ripon Horicon Bank	1744		12/31/2023	MM Ripon Horicon Bank	1744	
6/30/2023	MM Horicon	224		12/31/2023	MM Horicon	224	
6/30/2023	MM Horicon	195		12/31/2023	MM Horicon	195	
TOTAL MONEY MARKET INTEREST			\$0.00	TOTAL MONEY MARKET INTEREST			\$0.00

# SALES TAX COMPARISON BY MONTH

	2018	2019	2020	2021	2022	2023	Average	Highest	Lowest
JANUARY	89,933.78	109,509.43	128,731.85	129,049.30	129,910.32	132,549.17	97,891.12	132,549.17	62,321.73
FEBRUARY	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	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	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	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	126,711.01	104,210.27	120,755.71	190,264.84	194,310.06		98,609.23	194,310.06	59,400.00
JULY	116,127.56	143,859.66	168,092.46	191,059.31	177,408.66		104,326.95	191,059.31	15,457.04
AUGUST	184,463.92	182,104.04	171,355.64	199,478.15	199,766.82		122,766.98	199,766.82	83,741.27
SEPTEMBER	126,122.19	106,728.23	161,646.56	186,737.85	207,875.00		121,246.68	207,875.00	1,077.35
OCTOBER	144,616.82	154,381.89	163,549.99	185,341.04	185,549.27		120,006.30	185,549.27	64,005.77
NOVEMBER	154,928.51	158,042.83	135,345.97	163,382.51	198,999.02		122,462.55	198,999.02	64,072.75
DECEMBER	103,170.65	99,052.48	140,318.27	169,786.68	178,669.33		109,162.07	178,669.33	64,039.26
28,835,677.74	1,446,106.72	1,457,211.47	1,630,022.32	1,928,870.31	2,043,043.25	132,549.17	1,245,325.33	2,043,043.25	931,953.00
	3.96%	0.77%	11.86%	18.33%	5.92%				

	2018	2019	2020	2021	2022	2023
JAN-JUNE	616,677.07	613,042.34	689,713.43	833,084.77	894,775.15	132,549.17
JULY-DEC	829,429.65	844,169.13	940,308.89	1,095,785.54	1,148,268.10	0.00

