



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 3/22/2024

Amended Post Date:

The following documents are included in the packet for the Finance Committee meeting on March 27, 2024:

- 1) Amended Agenda
- 2) Minutes – 02/28/2024
- 3) Treasurer’s Monthly Report
- 4) ARPA Fund Dashboard
- 5) Resolution to Approve the Use of ARPA Funds for a New Highway Department Facility
- 6) Budgetary Adjustment – FSA
- 7) Finance Department Report
- 8) 2024 Revenue/Expenditure Analysis
- 9) Supervisor/Lay People Monthly Claims



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, March 27, 2024 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: 02/28/2024
5. Public Comment (3 minute limit)
6. Treasurer’s Monthly Report
 - Tax Collection Update
 - February Financial Reports
 - Sales Tax Update
7. In-Rem Update
8. Discussion of In-Rem Committee and/or Hire of Appraisal Service
9. Discussion and Review of ARPA Funds
 - Action Regarding ARPA Request from Little Green Lake Association and Sheriffs Office
10. Resolution
 - Resolution to Approve the Use of ARPA Funds for a New Highway Department Facility
11. *Present Green Lake County Uniform Guidance Single Audit Report for 2022
12. *Discussion and Possible Action Regarding Hotspot for County Board Members
13. *Budgetary Adjustment
 - FSA
14. Finance Director Report
15. Budget Review of Revenue and Expenditures
16. Supervisor/Lay People Monthly Claims
17. Committee Discussion
 - Future Meeting Dates: April 24, 2024
 - Future Agenda items for action & discussion
18. Adjourn

Microsoft Teams meeting
Join on your computer, mobile app or room device
[Click here to join the meeting](#)
Meeting ID: 227 187 884 289
Passcode: UpLjaF
[Download Teams](#) | [Join on the web](#)
Or call in (audio only)
[+1 920-515-0745,358866639#](#) United States, Green Bay
Phone Conference ID: 358 866 639#
[Find a local number](#) | [Reset PIN](#)
Please accept at your earliest convenience. Thank you!
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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
February 28, 2024

The meeting of the Finance Committee was called to order by Chair Harley Reabe on Wednesday, February 28, 2024 at 3:00 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:	Brian Floeter
	Don Lenz		
	Dennis Mulder (remote)		
	Harley Reabe		

Other County Employees Present: Cate Wylie, County Administrator; Liz Otto, County Clerk; Ken Stephani, Finance Director; Jeff Mann, Corporation Counsel; Jessica McLean, County Treasurer; Ken Stephani, Finance Director

MINUTES OF 01/24/2024 AND 02/20/2024

Motion/second (Mulder/Lenz) to approve the minutes of the 01/24/2024 and 02/20/2024 meetings with no additions or corrections. Motion carried with no negative vote.

PUBLIC COMMENT

Tony Daley of the Berlin Journal asked that everyone speak clearly into their microphones during the meeting.

APPEARANCES

• **Jim Clark, Little Green Lake Association – request for ARPA funds**

Jim Clark appeared to request approximately \$34,363 in ARPA funds to pay for the Little Green Lake Management Plan update which is required every 5 years. In the past this has been paid by grant funds but the association's grant application was denied this year. Clark outlined the scope of residents living on the lake and the use of the lake. Questions and discussion followed.

• **Sheriff Mark Podoll – request for ARPA funds**

Sheriff Mark Podoll stated that at the September 2023 Finance meeting he was instructed to provide further information in regard to the purchase of a new command vehicle using ARPA funds. Podoll handed out plans for a truck that would cost between \$660,000 - \$680,000. Emergency Management Director Gary Podoll explained the concept of a command vehicle and when and where it could be utilized. Questions and discussion followed. This will be put on the March agenda for possible action.

TREASURER'S MONTHLY REPORT

- **Tax Collection Update**
- **January Financial Reports**
- **Sales Tax Update**

Treasurer Jessica McLean stated that the February settlement is complete. Sales tax was down slightly in January.

IN REM UPDATE

Treasurer Jessica McLean stated that there are 10 properties provided in the packet that are currently in the in rem process with a court date set for March 4, 2024. One property has been paid but funds have not yet cleared the bank. McLean went through each property and explained that two of them currently have raise orders associated with them so there are special assessments that need to be considered with those. Corporation Counsel Jeff Mann provided input on the process and his recommendations regarding the properties. *Motion/second (Mulder/Lenz)* to move forward with taking of all properties except Davis and Francisco. Discussion held. **Mulder withdrew his motion. Motion/second**

(*Mulder/Dretske*) to proceed with court action on all properties except Davis and Francisco with all properties subject to removal pending certified payment prior to the court date. Motion carried with no negative vote.

Supervisor Luke Dretske left the meeting at 4:00 PM.

DISCUSSION AND REVIEW OF ARPA FUNDS

Finance Director Ken Stephani provided an update to ARPA funds with corrections made to the Land Conservation request. Stephani stated that all interest made on the funds must be repaid. Total funds currently total \$888,534 but there are funds being returned for the communications tower upgrade which would then bring it to \$1,169,073.

REQUEST TO UPDATE THE LINE ITEM TRANSFER AND NOTICE OF BUDGETARY ADJUSTMENT FORMS

Finance Director Ken Stephani outlined the updated forms and gave an explanation on the approval process. No action required.

REQUEST FOR FUNDS OF \$2,550 TO BE ADDED TO THE FAIR BUDGET FOR THE FAIREST OF THE FAIR PROGRAM

Fair Coordinator Stacy Graff provided an overview of the reason for the budget. *Motion/second (Mulder/Lenz)* to approve the budget adjustment. Motion carried with no negative vote.

REQUEST FOR FUNDS OF \$1,128 FOR LAND CONSERVATION VEHICLE REPAIR

Finance Director Ken Stephani explained the need for funds to repair the county owned Land Conservation vehicle. *Motion/second (Lenz/Mulder)* to approve and forward to County Board for final approval. Motion carried with no negative vote.

FINANCE DIRECTOR REPORT

Finance Director Ken Stephani updated the committee on the new meal reimbursement rate and expanded on his submitted report.

BUDGET REVIEW OF REVENUES AND EXPENDITURES

Finance Director Ken Stephani went through the new format he is using for the revenue/expenditure report.

SUPERVISOR/LAY PEOPLE MONTHLY CLAIMS

- Supervisor claims - \$2,270.86
- Lay People - \$116.80

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

COMMITTEE DISCUSSION

- Future meeting dates: Regular meeting – March 27, 2024 @ 3:00 PM
- Future agenda items for action & discussion: ARPA fund request for command vehicle and Little Green Lake Association

ADJOURNMENT

Chair Reabe adjourned the meeting at 4:25 PM.

Submitted by,

Liz Otto
County Clerk



GREEN LAKE COUNTY

OFFICE OF THE COUNTY TREASURER

Jessica McLean
Treasurer

Office: 920-294-4019
FAX: 920-294-4009

March 19, 2024

Memo to Finance Committee:

SALES TAX

The February sales tax deposit was \$213,847.99. This is a 9% increase over the February 2023 amount.

TAX COLLECTION

As of March 18th, \$8,115,551.80 in Real Estate and Personal Property taxes has been collected.

On March 25, 2024, we will receive the Lottery and Gaming Credit payment from the state and will be distributing it to the municipalities in April.

IN-REM

We are starting to work on the properties that are delinquent on their 2020 taxes. We have a total of 16 parcels on this list. Letters have been sent to the owners and title searches have been completed. The 6 properties included in the 2018-2019 judgement for foreclosure have been deeded to Green Lake County.

CREDIT CARD

Per the February credit card statement, we have a balance of 516,323 credit card points. The county has earned an additional 36,045 points this statement. This calculates to \$5,163.23.

Respectfully submitted,

Jessica McLean

Jessica McLean

GREEN LAKE COUNTY TREASURER'S REPORT

FEBRUARY 2024

TREASURER'S CASH BALANCE:

1/31/2024 **4,084,733.98**

RECEIPTS:

General:	19,490,634.13	
Redemption Tax - Principle:	27,738.29	
Redemption Tax - Interest	5,263.15	
Redemption Tax - Penalty	2,692.36	
Postponed & Delinquent Tax - Principle	878,747.65	
Postponed & Delinquent Tax - Interest	3,530.88	
Postponed & Delinquent Tax - Penalty	1,848.98	
Postponed & Delinquent Tax - Principle: Specials	21,439.29	
Interest Tax - Specials	288.55	
Certificate Principle Tax - Specials	896.79	
Sales Tax Deposit from State	213,847.99	
Highway Loan Interest Wire	7,954.86	
Wire from LGIP	302,074.30	
TOTAL RECEIPTS:	20,956,957.22	25,041,691.20

DISBURSEMENTS:

General Maintenance:	2,798,618.44
Direct Deposit Payroll	652,366.78
DHHS Deposit to LGIP	190,219.93
Payroll deductions and taxes	403,588.51
Sales Tax Money Transfer to LGIP	126,028.23
Real Estate Transfer Fees	21,390.00
Voided Checks from previous month	-6,237.22
Fleetcore	117.56
Montly Insurance	235,045.28
Bank Error to ICS	10,050,000.00
Transfer to ICS Account	9,250,000.00
Allstate Insurance	2,750.84
Delta Dental	7,195.66
Highway Note Interest Payment	7,954.86
FSA Funds	7,320.80
Fund HHS Account	2,000.00
Monthly CC	33,694.17
Returned Payroll	-131.00
TOTAL DISBURSEMENTS:	23,781,922.84

TREASURER'S CASH BALANCE:

02/29/24 **1,259,768.36**

BANK RECONCILIATION

Green Lake Horicon Bank - Checking:	195	239,758.36	Balanced Monthly
Green Lake Horicon Bank - Money Market:	224	1,231,475.60	Balanced Monthly

TOTAL **1,471,233.96**

Less Outstanding Checks

Balanced with Bank &
211,465.60 ALIO Monthly
0.00

Available Bank Balance

1,259,768.36

CASH BALANCE
TREASURER'S CASH
DIFFERENCE

1,259,768.36
1,259,768.36
0.00

GREEN LAKE COUNTY TREASURER'S REPORT

FEBRUARY 2024

RECONCILIATION OF RECEIPTS & DEPOSITS

Cash in Office	January 31, 2024	0.00
Total Receipts	FEBRUARY 2024	20,956,957.22
SUB TOTAL		20,956,957.22
Less Deposits for Month:		<u>20,956,957.22</u>
Cash in Office	2/29/2024	-

PROOF OF OUTSTANDING CHECKS

Outstanding Checks	January 31, 2024	149,180.91
Total Disbursements	FEBRUARY 2024	23,781,922.84
SUB TOTAL		<u>23,931,103.75</u>
Less Checks Cashed by Bank		3,966,937.71
DHHS Deposit to LGIP		190,219.93
Payroll deductions and taxes		134,583.28
Sales Tax transfer to LGIP		126,028.23
Bank Error to ICS		10,050,000.00
Accurate Amount to ICS		9,250,000.00
Fund HHS Account		2,000.00
Returned Payroll		-131.00
Outstanding Checks	2/29/2024	211,465.60

2024 INTEREST REVENUE

<i>1/31/24 Money Markets</i>	<i>January Interest</i>	<i>\$31,793.54</i>
<i>2/29/24 Money Markets</i>	<i>February Interest</i>	<i>\$34,997.96</i>
<i>3/31/24 Money Markets</i>	<i>March Interest</i>	<i>\$0.00</i>
<i>4/30/24 Money Markets</i>	<i>April Interest</i>	<i>\$0.00</i>
<i>5/31/24 Money Markets</i>	<i>May Interest</i>	<i>\$0.00</i>
<i>6/30/24 Money Markets</i>	<i>June Interest</i>	<i>\$0.00</i>
<i>7/31/24 Money Markets</i>	<i>July Interest</i>	<i>\$0.00</i>
<i>8/31/24 Money Markets</i>	<i>August Interest</i>	<i>\$0.00</i>
<i>9/30/24 Money Markets</i>	<i>September Interest</i>	<i>\$0.00</i>
<i>10/31/24 Money Markets</i>	<i>October Interest</i>	<i>\$0.00</i>
<i>11/30/24 Money Markets</i>	<i>November Interest</i>	<i>\$0.00</i>
<i>12/31/24 Money Markets</i>	<i>December Interest</i>	<i>\$0.00</i>
TOTAL		<u>\$66,791.50</u>

HORICON BANK ACCOUNTS

Balance

Gelhar Escrow Account #8674	\$123,957.50
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GREEN LAKE COUNTY TREASURER'S REPORT

INVESTMENTS FEBRUARY 2024

LOCAL GOVERNMENT INVESTMENT POOL

#4000

<u>Date</u>		<u>Account #01</u>
01/31/24	Balance L.G.I.P.	2,934,108.78
	DCF SPARC PMT	10,946.67
	DCF SPARC PMT	4,414.18
	DCF SPARC PMT	17,016.61
	DCF SPARC PMT	32,123.72
	HSF COMM AIDS	117,000.75
	HSF COMM AIDS	8,718.00
	Interest	13,127.78
	State Special Charges	-2,735.49
	Balance L.G.I.P.	\$3,134,721.00

Date Started INSTITUTIONS

			<u>PRINCIPLE</u>	<u>YIELD RATE</u>	<u>DUE DATE</u>
04/20/11	Farmers & Merchants Bank**	Money Market	818	183,150.99	3.85%
03/16/23	Farmers & Merchants Bank**(ICS)	Money Market	818	409,462.21	3.85%
02/13/20	ERGO Bank**	Money Market	2620	633,929.79	3.19%
03/01/20	Fortifi Bank** (ICS)	Money Market	4930	2,188,413.93	5.38%
11/03/20	Charles Schwab (Dana Investments)	Short-Term Bonds	9437	2,005,511.76	3.83%
05/21/21	ERGO Bank**(ARPA Funds)	Money Market	2833	1,881,898.42	3.19%
11/01/15	Horicon Retirement	Money Market	4497	43.87	0.30%
08/05/13	Ripon Horicon Bank	Money Market	1744	5,284.14	0.75%
02/29/24	Horicon Bank** (ICS)	Money Market	2082	9,251,518.30	5.38%
TOTAL				\$16,559,213.41	

** Collateralized Investment

SALES TAX

	<u>2024 PRINCIPLE</u>	<u>2024 INTEREST</u>	<u>TOTAL SALES TAX</u>
BALANCE 12/31/2023			5,220,644.89
01/31/24	174,339.55	23,173.15	197,512.70
02/29/24	126,028.23	20,734.69	146,762.92
03/31/24	0.00	0.00	0.00
04/30/24	0.00	0.00	0.00
05/31/24	0.00	0.00	0.00
06/30/24	0.00	0.00	0.00
07/31/24	0.00	0.00	0.00
08/31/24	0.00	0.00	0.00
09/30/24	0.00	0.00	0.00
10/31/24	0.00	0.00	0.00
11/30/24	0.00	0.00	0.00
12/31/24	0.00	0.00	0.00
TOTAL COLLECTED IN 2024	300,367.78	43,907.84	\$5,564,920.51
TOTAL 2024 LOAN PAYMENTS			1,005,835.70
TOTAL PAID TOWARDS UPGRADES			0.00

\$4,559,084.81

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>
2/29/2024 LGIP Sales Tax Account #09			4,558,340.74	5.39%	
Total Funds Held in Trust			\$4,558,340.74		

2024 LOAN PAYMENT HISTORY

<u>PAYMENT DATE</u>	<u>LOAN PAYMENT AMOUNT</u>	<u>TOTAL</u>
02/16/24	\$1,005,835.70	\$1,005,835.70
	\$0.00	\$0.00
		\$1,005,835.70
		Total Paid on Loan in 2024

2024 SECURITY UPGRADES

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

FEBRUARY 2024

EFFECTIVE INTEREST RATES - OVERALL

<u>INSTITUTION</u>	<u>AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>RATE</u>
L.G.I.P.	10,216,564.70		5.39%
Farmers & Merchants Bank**	183,150.99	818	3.85%
Farmers & Merchants Bank**(ICS)	409,462.21	7924	3.85%
ERGO Bank**	633,929.79	2620	3.19%
Fortifi Bank** (ICS)	2,188,413.93	4930	5.38%
Charles Schwab (Dana Investments)	2,005,511.76	9437	3.83%
ERGO Bank**(ARPA Funds)	1,881,898.42	2833	3.19%
Horicon Retirement	43.87	4497	0.30%
Ripon Horicon Bank	5,284.14	1744	0.75%
Horicon Bank** (ICS)	9,251,518.30	2082	5.38%
Horicon Bank	<u>1,231,475.60</u>	224	<u>0.05%</u>
	28,007,253.71		Average APY 3.20%
<u>TOTAL INVESTED</u>	<u>26,770,450.10</u>	<i>Average Investment APY</i>	<u>3.20%</u>

Date	Institution	Account #	Amount
1/31/2024	MM LGIP	Account #1	13,878.69
1/31/2024	MM Farmers & Merchants	818	1,948.95
1/31/2024	MM ERGO Bank	2620	1,660.52
1/31/2024	MM Fortifi Bank	4930	9,905.12
1/31/2024	MM Charles Schwab	9437	3,529.34
1/31/2024	MM Horicon Retirement	4497	43.87
1/31/2024	MM Ripon Horicon Bank	1744	3.35
1/31/2024	MM Horicon	224	667.71
1/31/2024	MM Horicon	195	155.99

TOTAL MONEY MARKET INTEREST \$31,793.54

Date	Institution	Account #	Amount
2/29/2024	MM LGIP	Account #1	13,127.78
2/29/2024	MM Farmers & Merchants	818	1,829.14
2/29/2024	MM ERGO Bank	2620	1,580.87
2/29/2024	MM Fortifi Bank	4930	9,291.05
2/29/2024	MM Charles Schwab	9437	6,248.58
2/29/2024	MM Horicon Retirement	4497	0.00
2/29/2024	MM Ripon Horicon Bank	1744	3.14
2/29/2024	MM Horicon	224	1,146.95
2/29/2024	MM Horicon	195	252.15
2/29/2024	MM Horicon	2082	1,518.30

TOTAL MONEY MARKET INTEREST \$34,997.96

Date	Institution	Account #	Amount
3/31/2024	MM LGIP	Account #1	
3/31/2024	MM Farmers & Merchants	818	
3/31/2024	MM ERGO Bank	2620	
3/31/2024	MM Fortifi Bank	4930	
3/31/2024	MM Charles Schwab	9437	
3/31/2024	MM Horicon Retirement	4497	
3/31/2024	MM Ripon Horicon Bank	1744	
3/31/2024	MM Horicon	224	
3/31/2024	MM Horicon	195	
3/31/2024	MM Horicon	2082	

TOTAL MONEY MARKET INTEREST \$0.00

Date	Institution	Account #	Amount
4/30/2024	MM LGIP	Account #1	
4/30/2024	MM Farmers & Merchants	818	
4/30/2024	MM ERGO Bank	2620	
4/30/2024	MM Fortifi Bank	4930	
4/30/2024	MM Charles Schwab	9437	
4/30/2024	MM Horicon Retirement	4497	
4/30/2024	MM Ripon Horicon Bank	1744	
4/30/2024	MM Horicon	224	
4/30/2024	MM Horicon	195	
4/30/2024	MM Horicon	2082	

TOTAL MONEY MARKET INTEREST \$0.00

Date	Institution	Account #	Amount
5/31/2024	MM LGIP	Account #1	
5/31/2024	MM Farmers & Merchants	818	
5/31/2024	MM ERGO Bank	2620	
5/31/2024	MM Fortifi Bank	4930	
5/31/2024	MM Charles Schwab	9437	
5/31/2024	MM Horicon Retirement	4497	
5/31/2024	MM Ripon Horicon Bank	1744	
5/31/2024	MM Horicon	224	
5/31/2024	MM Horicon	195	
5/31/2024	MM Horicon	2082	

TOTAL MONEY MARKET INTEREST \$0.00

Date	Institution	Account #	Amount
6/30/2024	MM LGIP	Account #1	
6/30/2024	MM Farmers & Merchants	818	
6/30/2024	MM ERGO Bank	2620	
6/30/2024	MM Fortifi Bank	4930	
6/30/2024	MM Charles Schwab	9437	
6/30/2024	MM Horicon Retirement	4497	
6/30/2024	MM Ripon Horicon Bank	1744	
6/30/2024	MM Horicon	224	
6/30/2024	MM Horicon	195	
6/30/2024	MM Horicon	2082	

TOTAL MONEY MARKET INTEREST \$0.00

Date	Institution	Account #	Amount
7/31/2024	MM LGIP	Account #1	
7/31/2024	MM Farmers & Merchants	818	
7/31/2024	MM ERGO Bank	2620	
7/31/2024	MM Fortifi Bank	4930	
7/31/2024	MM Charles Schwab	9437	
7/31/2024	MM Horicon Retirement	4497	
7/31/2024	MM Ripon Horicon Bank	1744	
7/31/2024	MM Horicon	224	
7/31/2024	MM Horicon	195	
7/31/2024	MM Horicon	2082	

TOTAL MONEY MARKET INTEREST \$0.00

Date	Institution	Account #	Amount
8/31/2024	MM LGIP	Account #1	
8/31/2024	MM Farmers & Merchants	818	
8/31/2024	MM ERGO Bank	2620	
8/31/2024	MM Fortifi Bank	4930	
8/31/2024	MM Charles Schwab	9437	
8/31/2024	MM Horicon Retirement	4497	
8/31/2024	MM Ripon Horicon Bank	1744	
8/31/2024	MM Horicon	224	
8/31/2024	MM Horicon	195	
8/31/2024	MM Horicon	2082	

TOTAL MONEY MARKET INTEREST \$0.00

Date	Institution	Account #	Amount
9/30/2024	MM LGIP	Account #1	
9/30/2024	MM Farmers & Merchants	818	
9/30/2024	MM ERGO Bank	2620	
9/30/2024	MM Fortifi Bank	4930	
9/30/2024	MM Charles Schwab	9437	
9/30/2024	MM Horicon Retirement	4497	
9/30/2024	MM Ripon Horicon Bank	1744	
9/30/2024	MM Horicon	224	
9/30/2024	MM Horicon	195	
9/30/2024	MM Horicon	2082	

TOTAL MONEY MARKET INTEREST \$0.00

Date	Institution	Account #	Amount
10/31/2024	MM LGIP	Account #1	
10/31/2024	MM Farmers & Merchants	818	
10/31/2024	MM ERGO Bank	2620	
10/31/2024	MM Fortifi Bank	4930	
10/31/2024	MM Charles Schwab	9437	
10/31/2024	MM Horicon Retirement	4497	
10/31/2024	MM Ripon Horicon Bank	1744	
10/31/2024	MM Horicon	224	
10/31/2024	MM Horicon	195	
10/31/2024	MM Horicon	2082	

TOTAL MONEY MARKET INTEREST \$0.00

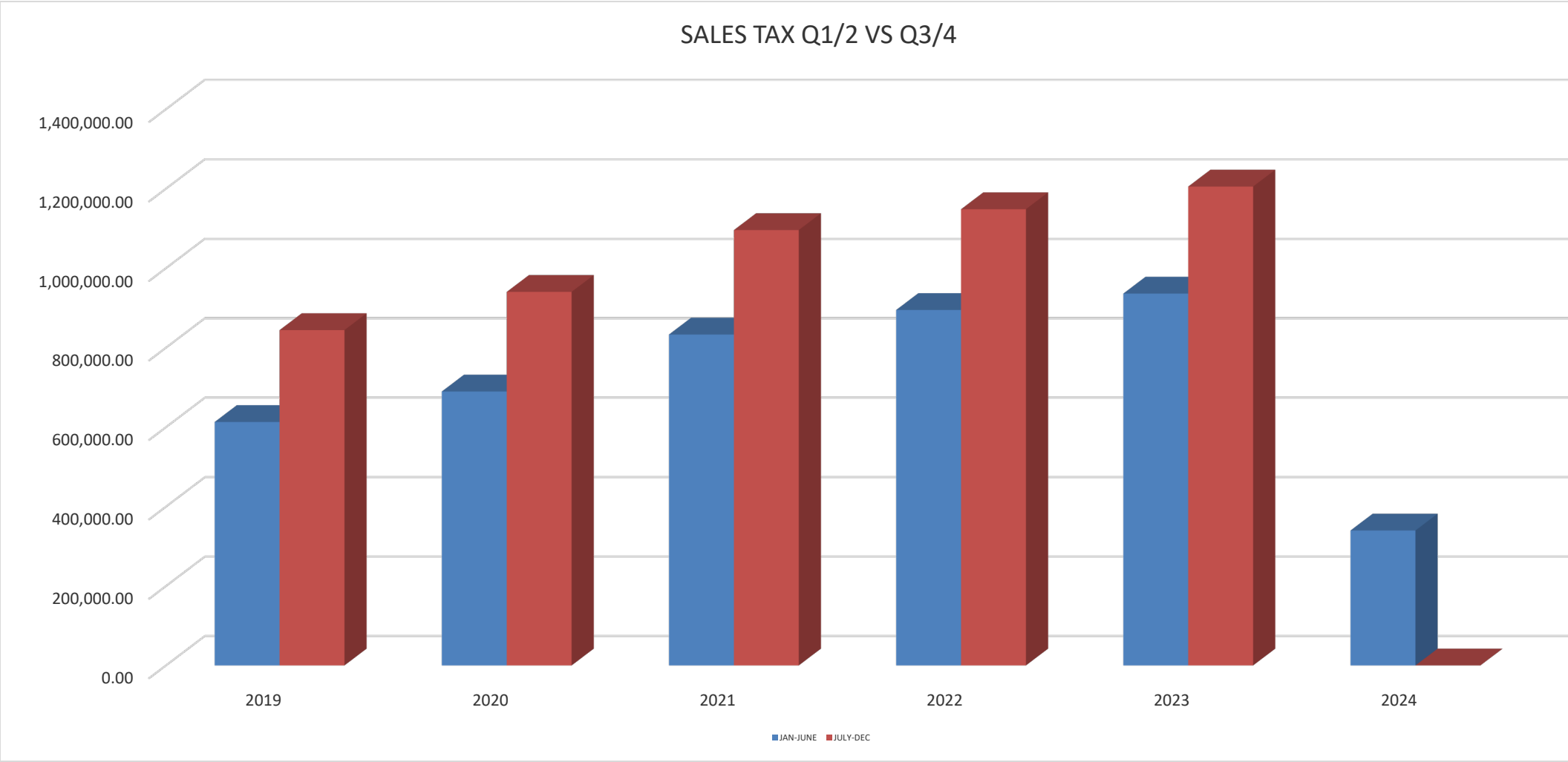
Date	Institution	Account #	Amount
11/30/2024	MM LGIP	Account #1	
11/30/2024	MM Farmers & Merchants	818	
11/30/2024	MM ERGO Bank	2620	
11/30/2024	MM Fortifi Bank	4930	
11/30/2024	MM Charles Schwab	9437	
11/30/2024	MM Horicon Retirement	4497	
11/30/2024	MM Ripon Horicon Bank	1744	
11/30/2024	MM Horicon	224	
11/30/2024	MM Horicon	195	
11/30/2024	MM Horicon	2082	

TOTAL MONEY MARKET INTEREST \$0.00

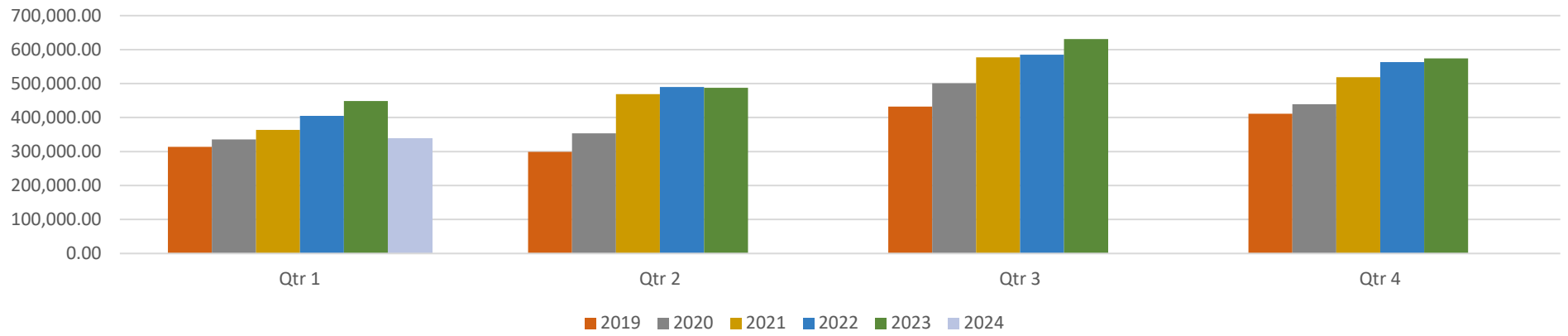
Date	Institution	Account #	Amount
12/31/2024	MM LGIP	Account #1	
12/31/2024	MM Farmers & Merchants	818	
12/31/2024	MM ERGO Bank	2620	
12/31/2024	MM Fortifi Bank	4930	
12/31/2024	MM Charles Schwab	9437	
12/31/2024	MM Horicon Retirement	4497	
12/31/2024	MM Ripon Horicon Bank	1744	
12/31/2024	MM Horicon	224	
12/31/2024	MM Horicon	195	
12/31/2024	MM Horicon	2082	

TOTAL MONEY MARKET INTEREST \$0.00

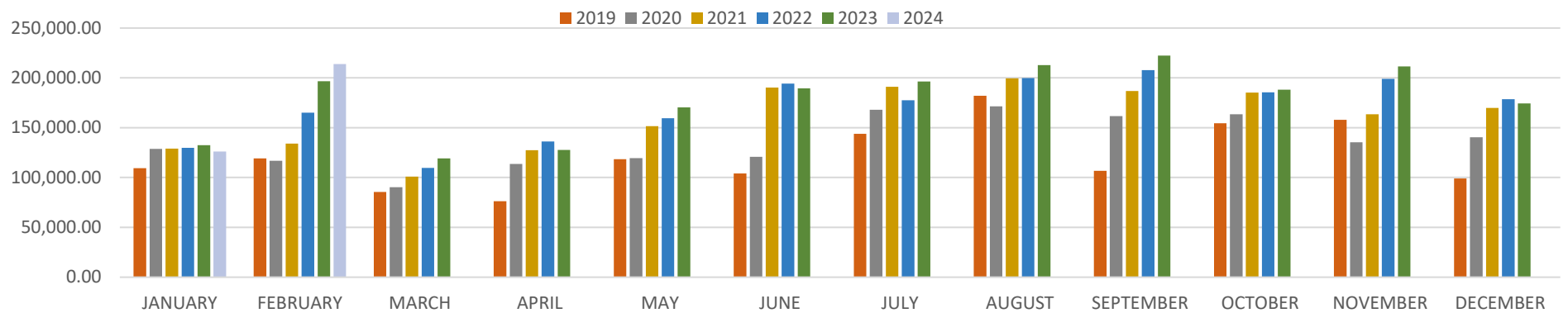
	2019	2020	2021	2022	2023	2024
JAN-JUNE	613,042.34	689,713.43	833,084.77	894,775.15	936,010.50	339,876.22
JULY-DEC	844,169.13	940,308.89	1,095,785.54	1,148,268.28	1,205,296.37	0.00



Sales Tax Revenue by Quarter



Sales Tax Revenue by Month



Green Lake County, Wisconsin

ARPA FUND DASHBOARD: <u>Awarded \$3,673,629.00</u>					Received: 2021- \$1,836,814.50 2022- \$1,836,814.50	
Approved Requests	Amount Requested	Resolution #	Resolution Date	Amount Allocated	Allocated Spent To Date	Remaining Allocated Balance
Communication Towers - Sheriff update obsolete equipment	\$1,679,585.00	45-2021	12/21/2021	\$1,393,103.84	\$1,393,103.84	\$0.00
HHS Software upgrade: Avatar medical records software; licenses; functionality	\$108,430.00	21-2022	8/16/2022	\$108,430.00	\$52,855.54	\$55,574.46
Fire Dept. Upgrades: Fire personnel safety equipment/turnout gear	\$465,160.00	20-2022	8/16/2022	\$465,160.00	\$395,489.68	\$69,670.32
County-wide Ambulance Service - Ambulance Replacement Fund: Berline EMS Southern Green Lake County EMS	\$320,000.00 (\$160,000.00 each)	29-2022	10/18/2022	\$320,000.00	\$0.00	\$320,000.00
Ground Water Program - Land Conservation high nitrates - household testing; educational campaign	\$21,030.00	05-2023	3/21/2023	\$21,030.00	\$8,377.78	\$12,652.22
Uniquely Wisconsin Campaign	\$60,000.00	16-2023	6/20/2023	\$60,000.00	\$60,000.00	\$0.00
AED's in Community Sites	\$60,000.00	18-2023	8/15/2023	\$59,240.00	\$59,240.00	\$0.00
Highway Building Design	\$35,000.00	02-2024	2/20/2024	\$35,000.00	\$0.00	\$35,000.00
Communication Towers - 2024 lighting upgrade	\$36,650.00	01-2024	2/20/2024	\$36,650.00	\$0.00	\$36,650.00
ALLOCATED TOTALS:				\$2,498,613.84	\$1,969,066.84	\$529,547.00
	TOTAL UNDESIGNATED DOLLARS			\$1,175,015.16	Updated 3/21/2024	

ARPA Funds Provided	\$3,673,629.00
ARPA Funds Designated*	<u>\$2,498,613.84</u>
Undesignated Funds	\$1,175,015.16
Likely to be unspent from Allocation	<u> </u>
Likely Available to Allocate	<u>\$1,175,015.16</u>

Completed Projects

RESOLUTION NUMBER -2024

Resolution to Approve the Use of ARPA Funds for a New Highway Department Facility

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the 16th day of April, 2024, does resolve as follows:

- 1 **WHEREAS**, the County Highway Department is tasked with overseeing the year-round
2 maintenance of over 200 miles of County Trunk Highways and 70 miles of State
3 Highways; and
- 4 **WHEREAS**, the County Highway Department operates primarily in a facility located
5 within the City of Green Lake, Green Lake County; and
- 6 **WHEREAS**, the current Highway Department Facility is outdated and does not meet the
7 demands or needs of the Highway Department; and
- 8 **WHEREAS**, the modernization of the Highway Department Facility is critical to the
9 ongoing operations of road and bridge construction and maintenance; and
- 10 No fiscal impact anticipated.
- 11 Majority vote is needed to pass.

Roll Call on Resolution No. -2024

Submitted by Highway Committee:

Ayes , Nays , Absent , Abstain 0

Passed and Adopted/Rejected this 16th
day of April, 2024.

Dennis Mulder, Chair

Charlie Wielgosh, Vice-Chair

County Board Chairman

Bill Boutwell

ATTEST: County Clerk
Approve as to Form:

Charles Buss

Corporation Counsel

Robert Schweder

12 **WHEREAS**, the Green Lake County Board of Supervisors wishes to utilize ARPA funds
13 to benefit all areas of the county; and

14 **WHEREAS**, Green Lake County recognizes that the services provided by the Green
15 Lake County Highway Department benefit each resident and visitor to the County
16 equally.

17 **NOW THEREFORE BE IT RESOLVED:** by the Green Lake County Board of
18 Supervisors that they approve the usage of no more than \$900,000.00 of ARPA funds
19 to be utilized for the purchase of lands and/or materials and construction of a new
20 Highway Department Facility.

GREEN LAKE COUNTY

Notice of Budgetary Adjustment

Date: March 20, 2024
Department: Personnel
Amount: \$2,000.00
Budget Year Amended: 2024

Recording information

Batch no: _____
Date: _____

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

At the time that the budget was completed, we had not decided to go with a low deductible health insurance plan. Now we have a low deductible health insurance plan and can no longer use an HSA. The county has decided to offer an Flexible Spending Account (FSA) to employees. Thus, we need to have a funds to pay administration costs and to pay for any employees that leave prior to paying all of their current year FSA in.

Are Green Lake County contingency funded needed to fund this budget adjustment? YES ~~NO~~

If Yes, complete sections 1, 2, and 3. If No, complete sections 1 and 2 and inform oversight committee.

Section #1

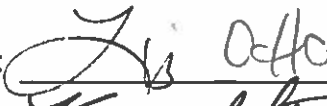

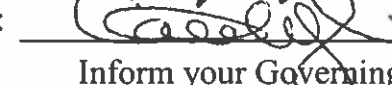
Revenue Budget Lines Amended:

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

Expenditure Budget Lines Amended:

Account #	Account Name	Current Budget	Budget Adjustment	Final Budget
24-100-23-51820-160-000	FSA Flexible Spending Accou	\$ -	\$ 2,000.00	\$ 2,000.00
24-101-00-58000-000-000	Contingent Fund Expenditures	\$ 350,451.00	\$ (2,000.00)	\$ 348,451.00
				\$ -
				\$ -
Total Adjustment			\$ -	

Section #2

Department Head Approval: 
Finance Director Approval: 
County Administrator Approval: 
Inform your Governing Committee

Date: 3/21/2024
Date: 3/21/2024
Date: 3/21/2024
Date: _____

Section #3

Governing Committee Approval: _____

Date: _____

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

Finance Committee Approval: _____

Date: _____

County Board Approval: _____

Date: _____

Notice of Budgetary Adjustment

Purpose

To comply with State Statute 65.90 (5)

Recommended Practice

Actual spending should not exceed the authorized budget spend for any account in your budget. If you anticipate spending more than the budgeted amount, you need to locate funding and revise the budgets so that you will not exceed budgeted spending. Use this form if you do not have enough funds within your department's budget. If you need to use a portion of the county's contingency dollars to fund your need, make certain that you have the necessary discussions with the County Administrator, Finance Director and your oversight committee prior to approval by the Finance Committee and the County Board.

This form may also be used to process a budgetary adjustment after your department receives a grant award. If the grant and related expenditures do not require any Contingency Funds, then you need to inform your governing committee, but you do not need to evidence their approval and the budgetary adjustment does not need to go to the Finance Committee or County Board.

Procedure

To initiate the Budgetary Adjustment process, the department head shall complete and sign this document. Gain the approval of the Finance Director and County Administrator as evidenced by their signatures. Then notice the review, discussion & action of this completed and signed form on the next monthly meeting agenda of their committee of jurisdiction.

If the Budgetary Adjustment will use Contingency Funds, then you need the approval of your governance committee, Finance Committee and the County Board. After approval by your governing committee the signed copy of this form along with a copy of the meeting minutes shall be forwarded to the County Clerk to be noticed on the Finance Committee agenda for review, discussion & action. Upon Finance Committee approval the signed Budgetary Adjustment form shall be forwarded to the County Clerk to be notice on the County Board agenda for review, discussion and action.

A department representative must be available at each meeting to address any questions or concerns that may arise during review and discussion.

Per WI Stats 65.90(5)(a) the Budgetary Adjustment must be authorized by a vote of two-thirds of the entire membership of the County Board.



Green Lake County

Finance Department

Status Report

March 20, 2024

Audit of 2022

Green Lake County, Wisconsin's Uniform Guidance Single Audit Report has been received. We need to discuss the "Schedule of Findings and Questioned Costs."

Year end financial work

Now that we are in March, most accruals have been completed. I have reviewed the Cash Reconciliation for each month and working with our Treasurer to complete the December reconciliation. This is in control. I am reviewing with the departments their expenditures for 2023 and working with them to complete any necessary budget transfers, budget adjustments, and documenting budget carryovers.

CLA is scheduled to be on site in early June to complete our Financial Audit and Single Audit field work. Given the schedule of another one of their clients, they may move their on-site work to the second or third week of April.

Migrating Alio on CESA 10 to Linq on AWS

CESA 10 had informed Green Lake County over a year ago that they were planning to end support of Alio on their servers at a pending future date. CESA 10 has since provided the date of June 30, 2024 to end support of Alio on CESA 10. Linq (owners of Alio) have recommended that we migrate our data from Alio running on CESA 10 to Linq running on AWS because this is an easy migration to complete and the functionality of the software is nearly the same. We have kicked off a project with Linq to complete the migration. Linq will be installed on AWS for our test use by April 15th. We will test Linq to make sure our processes will work on Linq and we plan to cutover to Linq on AWS as our live system on about 5/15/2024. Users are currently reviewing Linq training videos. This transition does not have a fiscal impact.

Other Successes

- Completed additional accruals for end of year Accounts Payable
- Kicked off a project to migrate our Alio accounting software running on CESA 10 to Linq running on AWS.

Current Projects

- Writing up Finance Policies to solidify our financial processes
- Reviewing all departments' budgets
- Preparing for an Alio / Linq upgrade and eventual replacement
- Preparing for the 2023 audit
- Began tracking use of borrowed funds on highway roads and bridges projects

Respectfully submitted,

Kenneth J. Stephani, CPA
Finance Director
Green Lake County, Wisconsin

2024 Revenue / Expenditure Analysis					February 29, 2024
	2024 Orig Budget	2024 Revised Budget	2024 Year to Date	Remaining	PERCENT USED
ADMINISTRATOR					
Expenditures	163,656	158,656	14,758	143,898	9.30%
Revenues	4,500	4,500	0	4,500	0.00%
Tax Levy	159,156	154,156		154,156	0.00%
CAPITAL OUTLAY FUND					
Expenditures	226,305	226,305	81,958	144,347	36.22%
Revenues	226,305	226,305	2	226,303	0.00%
Tax Levy	0	0		0	
CIRCUIT COURT					
Expenditures	122,557	122,557	23,131	99,426	18.87%
Revenues	24,000	24,000	3,921	20,079	16.34%
Tax Levy	98,557	98,557		98,557	0.00%
CLERK OF COURTS					
Expenditures	504,651	504,651	78,247	426,404	15.51%
Revenues	263,355	263,355	35,588	227,767	13.51%
Tax Levy	241,296	241,296		241,296	0.00%
COMMITTEES, BOARDS, & COMMISSIONS					
Expenditures	37,566	37,566	4,682	32,884	12.46%
Revenues	0	0		0	
Tax Levy	37,566	37,566		37,566	0.00%
CORPORATION COUNSEL					
Expenditures	214,640	214,640	33,893	180,747	15.79%
Revenues	3,750	3,750	1,203	2,547	32.08%
Tax Levy	210,890	210,890		210,890	0.00%
COUNTY BOARD					
Expenditures	37,382	37,382	7,358	30,024	19.68%
Revenues	0	0		0	
Tax Levy	37,382	37,382		37,382	0.00%
COUNTY CLERK					
Expenditures	251,684	251,684	33,712	217,972	13.39%
Revenues	17,975	17,975	24,581	-6,606	136.75%
Tax Levy	233,709	233,709		233,709	0.00%
COUNTY CLERK - ELECTIONS					
Expenditures	86,560	86,560	6,066	80,494	7.01%
Revenues	4,900	4,900		4,900	0.00%
Tax Levy	81,660	81,660		81,660	0.00%
DISTRICT ATTORNEY					
Expenditures	243,581	243,581	36,528	207,053	15.00%
Revenues	57,500	57,500		57,500	0.00%
Tax Levy	186,081	186,081		186,081	0.00%
ECONOMIC DEVELOPMENT CORPORATION					
Expenditures	26,168	26,168	26,168	0	100.00%
Revenues	0	0		0	
Tax Levy	26,168	26,168		26,168	0.00%
EMERG. MGT/EPCRA/HAZMAT					
Expenditures	69,344	69,344	8,915	60,429	12.86%
Revenues	31,550	31,550	0	31,550	0.00%
Tax Levy	37,794	37,794		37,794	0.00%
EMERGENCY MEDICAL SERVICES (EMS)					
Expenditures	2,371,267	2,371,267	401,845	1,969,422	16.95%
Revenues	0	0		0	
Tax Levy	2,371,267	2,371,267		2,371,267	0.00%

2024 Revenue / Expenditure Analysis				February 29, 2024	
	2024 Orig Budget	2024 Revised Budget	2024 Year to Date	Remaining	PERCENT USED
COUNTY FAIR					
Expenditures	131,498	134,048	9,855	124,193	7.35%
Revenues	54,757	54,757	8,450	46,307	15.43%
Tax Levy	76,741	79,291		79,291	0.00%
FINANCE					
Expenditures	241,694	241,694	40,876	200,818	16.91%
Revenues	0	0		0	
Tax Levy	241,694	241,694		241,694	0.00%
HUMAN SERVICES					
Expenditures	9,881,244	9,881,244	1,022,125	8,859,119	10.34%
Revenues	7,226,955	7,226,955	177,851	7,049,104	2.46%
Applied from Reserve	0	0		0	
Tax Levy	2,654,289	2,654,289		2,654,289	0.00%
HIGHWAY - ROADS AND BRIDGES					
Expenditures	4,770,374	4,770,374	335,383	4,434,991	7.03%
Revenues	2,734,078	2,734,078	266,416	2,467,662	9.74%
Debt Borrowing					
Applied from Reserve	0	0		0	
HIGHWAY-SUMMARY					
Expenditures	6,146,191	6,146,191	959,888	5,186,303	15.62%
Revenues	6,146,191	6,146,191	388,876	5,757,315	6.33%
Applied from Reserve	0	0		0	
Tax Levy	0	0		0	
INSURANCE					
Expenditures	493,350	493,350	330,250	163,100	66.94%
Revenues	117,000	117,000		117,000	0.00%
INFORMATION TECHNOLOGY					
Expenditures	970,459	970,459	386,433	584,026	39.82%
Revenues	17,731	17,731	504	17,227	2.84%
Tax Levy	952,728	952,728		952,728	0.00%
LAND CONSERVATION					
Expenditures	972,960	972,960	98,871	874,089	10.16%
Revenues	579,650	579,650	55,194	524,456	9.52%
Tax Levy	393,310	393,310		393,310	0.00%
LAND INFORMATION					
Expenditures	111,000	111,000	37,560	73,440	33.84%
Revenues	111,000	111,000	4,109	106,891	3.70%
Tax Levy	0	0		0	
LAND USE PLANNING/ZONING					
Expenditures	496,200	496,200	73,010	423,190	14.71%
Revenues	154,075	154,075	54,135	99,940	35.14%
Tax Levy	342,125	342,125		342,125	0.00%
LIBRARY SERVICES					
Expenditures	363,314	363,314	363,314	0	100.00%
Revenues	0	0		0	
Tax Levy	363,314	363,314		363,314	0.00%
MAINTENANCE					
Expenditures	554,631	554,631	93,597	461,034	16.88%
Revenues	2,000	2,000	0	2,000	0.00%
Tax Levy	552,631	552,631		552,631	0.00%

2024 Revenue / Expenditure Analysis					February 29, 2024
	2024 Orig Budget	2024 Revised Budget	2024 Year to Date	Remaining	PERCENT USED
MEDICAL EXAMINER					
Expenditures	141,434	141,434	10,000	131,434	7.07%
Revenues	63,400	63,400	24,013	39,387	37.87%
Tax Levy	78,034	78,034		78,034	0.00%
PARKS					
Expenditures	206,017	206,017	3,654	202,363	1.77%
Revenues	142,000	142,000	658	141,342	0.46%
Tax Levy	64,017	64,017		64,017	0.00%
PERSONNEL					
Expenditures	13,425	18,425	2,547	15,878	13.83%
Revenues	300	300	0	300	0.00%
Tax Levy	13,125	18,125		18,125	0.00%
PURCHASING/UTILITIES					
Expenditures	498,593	498,593	56,087	442,506	11.25%
Revenues	12,500	12,500		12,500	0.00%
Tax Levy	486,093	486,093		486,093	0.00%
REGISTER OF DEEDS					
Expenditures	298,885	298,885	35,364	263,521	11.83%
Revenues	155,125	155,125	31,099	124,026	20.05%
Tax Levy	143,760	143,760		143,760	0.00%
SHERIFF'S OFFICE					
Expenditures	6,151,466	6,151,466	1,006,308	5,145,158	16.36%
Revenues	721,061	721,061	71,491	649,570	9.91%
Applied from reserve	0	0		0	
Tax Levy	5,430,405	5,430,405		5,430,405	0.00%
TREASURER					
Expenditures	228,358	228,358	35,566	192,792	15.57%
Revenues	13,800	13,800	4,085	9,715	29.60%
Tax Levy	214,558	214,558		214,558	0.00%
UW-EXTENSION					
Expenditures	133,015	133,015	5,006	128,009	3.76%
Revenues	4,574	4,574	110	4,464	2.40%
Tax Levy	128,441	128,441		128,441	0.00%
VETERANS' SERVICE OFFICE					
Expenditures	145,369	145,369	18,464	126,905	12.70%
Revenues	17,068	17,068	2,756	14,312	16.15%
Tax Levy	128,301	128,301		128,301	0.00%
APPLIED FUNDS					
Expenditures	0	0		0	
Revenues	435,301	435,301	9,327	425,974	2.14%
Tax Levy	0	0		0	
CONTINGENCY					
Expenditures	132,865	132,865	247	132,618	0.19%
Revenues	0	0		0	
Tax Levy	132,865	132,865		132,865	0.00%
DEBT SERVICE					
Expenditures	1,299,021	1,299,021		1,299,021	0.00%
Revenues	0	0	0	0	
Tax Levy	1,299,021	1,299,021		1,299,021	0.00%
BUILDING BOND PAYMENTS					
Expenditures	1,101,853	1,101,853	1,021,778	80,075	92.73%
Rev: Sales Tax + Int	1,101,853	1,101,853	383,836	718,017	34.84%
GENERAL REVENUES	1,057,567	1,057,567	36,085	1,021,482	3.41%

2024 Revenue / Expenditure Analysis				February 29, 2024	
	2024 Orig Budget	2024 Revised Budget	2024 Year to Date	Remaining	PERCENT USED
911 PROJECT					
Expenditures	0	0	165	-165	
ARPA					
Expenditures	0	0	5,415		
Revenue	0	0			
Interest			9,622		
Opioid Settlement					
Expenditures	0	0			
Revenue	0	0			
Dog License					
Expenditures	0	0	7,159		
Revenue	0	0			
TOTALS from lines above					
Expenditures	39,838,577	39,841,127	6,716,185		16.86%
Revenues	21,501,821	21,501,821	1,593,912		7.41%
Applied from Reserves					
Calculated Levy	18,336,756	18,339,306	5,122,273		27.93%
TOTALS from the report					
EXPENDITURES		39,925,126	6,716,185	33,208,941	16.82%
REVENUE		39,841,126	1,593,912	38,247,214	4.00%
TAX LEVY		17,753,925		17,753,925	
NET (Over / (under) spend		17,669,925	-5,122,273	22,792,198	

FINANCE COMMITTEE

March 27, 2024

\$4,603.13

We the undersigned members of the Finance Committee, Green Lake County Board of Supervisors, have this date reviewed the below listed Monthly Claims for payment and approve said payments as indicated.

PAYEE	AMOUNT
David Abendroth, Supervisor Dist. 4	\$ 196.28
Ken Bates, Supervisor Dist. 5	
William Boutwell, Supervisor Dist. 9	
Chuck Buss, Supervisor Dist. 2*	\$ 318.44
Luke Dretske, Supervisor Dist. 17*	\$ 320.20
Brian Floeter, Supervisor Dist. 6	
Joe Gonyo, Supervisor Dist. 16	
Nancy Hiestand, Supervisor Dist. 8	
Nancy Hoffmann, Supervisor Dist. 1*	\$ 840.00
Nita Krenz, Supervisor Dist. 15*	\$ 449.41
Donald Lenz, Supervisor Dist. 13*	\$ 703.84
Dennis Mulder, Supervisor Dist. 14	
Liz Otto, County Clerk	
Harley Reabe, Supervisor Dist. 11	\$ 368.24
Robert Schweder, Dist. 12	\$ 238.60
Curt Talma, Supervisor, Dist. 3	
Gene Thom, Supervisor, Dist. 19	\$ 238.60
Richard Trochinski, Dist. 18*	\$ 344.12
Sue Wendt, Supervisor Dist. 10	\$ 140.00
Charlie Wielgosh, Supervisor Dist. 7*	\$ 445.40
Total	<u>\$ 4,603.13</u>

*More than one months payment

Harley Reabe

Donald Lenz

Dennis Mulder

Luke Dretske

Brian Floeter

FINANCE COMMITTEE

March 27, 2024

\$297.78

We the undersigned members of the Finance Committee, Green Lake County Board of Supervisors, have this date reviewed the below listed Monthly Claims for payment and approve said payments as indicated.

<u>PAYEE</u>	<u>AMOUNT</u>
Arnold Dahlke*	108.76
Vonn Roberts	49.02
Ron Triemstra*	140.00

\$297.78

*More than one month

Harley Reabe

Don Lenz

Luke Dretske

Dennis Mulder

Brian Floeter