



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 5/20/2024

Amended Post Date:

The following documents are included in the packet for the Finance Committee Meeting on May 22, 2024:

- 1) Agenda
- 2) Minutes – 04/24/2024
- 3) Treasurer’s Monthly Report
- 4) Resolution
 - Resolution to Approve the Use of ARPA Funds for the New Highway Department Facility
- 5) Finance Director Report
- 6) Revenue and Expenditures
- 7) 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, May 22, 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.

This agenda gives notice of a meeting of the Finance Committee. It is possible that individual members of other governing bodies of Green Lake County government may attend this meeting for informative purposes. Members of the Green Lake County Board of Supervisors or its committees may be present for informative purposes but will not take any formal action. A majority or a negative quorum of the members of the Green Lake County Board of Supervisors and/or any of its committees may be present at this meeting. See State ex rel. Badke v. Vill. Bd. of Vill. of Greendale, 173 Wis.2d 553, 578, 494 N.W. 2d 408 (1993).

1. Call to Order
2. Certification of Open Meeting Law
3. Pledge of Allegiance
4. Minutes: 4/24/2024
5. Public Comment (3 minute limit)
6. Treasurer’s Monthly Report
 - Tax Collection Update
 - April Financial Reports
 - Sales Tax Update
7. In-Rem Update
8. * Open and Take Action on In-Rem Bids
9. Resolution
 - Resolution to Approve the Use of ARPA Funds for the New Highway Department Facility
10. Finance Director Report
11. Budget Review of Revenue and Expenditures
12. Supervisor/Lay People Monthly Claims
13. Committee Discussion
 - Future Meeting Dates: June 26, 2024
 - Future Agenda items for action & discussion
14. Adjourn

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Meeting ID: 259 485 867 684

Passcode: czpEgA

Dial-in by phone

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[Find a local number](#)

Phone conference ID: 459 876 64#

For organizers: [Meeting options](#) | [Reset dial-in 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
April 24, 2024

The meeting of the Finance Committee was called to order by County Clerk Liz Otto on Wednesday, April 24, 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 Brian Floeter Don Lenz Dennis Mulder Harley Reabe	Absent:
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Other County Employees Present: Cate Wylie, County Administrator; Liz Otto, County Clerk; Ken Stephani, Finance Director; Jeff Mann, Corporation Counsel; Jessica McLean, County Treasurer; David Abendroth, Supervisor #4 (3:04); Derek Mashuda, Highway Commissioner; Sheriff Mark Podoll; Matt Vandekolk, Chief Deputy; Kayla Yonke, HHS Financial Manager

ELECTION OF CHAIR

County Clerk Liz Otto called for nominations for Chair. Don Lenz nominated Harley Reabe. Brian Floeter nominated himself. No other nominations. Vote by show of hands – Reabe – 3 (Reabe, Lenz, Mulder), Floeter – 2 (Dretske, Floeter). Clerk Otto declared Reabe as Chair. Reabe seated as Chair and presided over the remainder of the meeting.

ELECTION OF VICE CHAIR

Chair Reabe called for nominations for Vice Chair. Don Lenz nominated Brian Floeter. No other nominations. *Motion/second (Mulder/Floeter)* to close nominations and cast a unanimous ballot for Brian Floeter as Vice Chair. Motion carried with no negative vote.

MINUTES OF 03/27/2024

Motion/second (Dretske/Floeter) to approve the minutes of the 03/27/2024 meeting with no additions or corrections. Motion carried with no negative vote.

PUBLIC COMMENT - none

TREASURER'S MONTHLY REPORT

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

Treasurer Jessica McLean stated sales tax is up, the lottery and gaming credit has been distributed, and her office is working on the 2020 in rem properties.

IN REM UPDATE

Corporation Counsel Jeff Mann provided updates on Bill 969 which has passed into law so our county ordinance needs to be amended. Mann will provide that at the next meeting. Mann also handed out suggested starting bids for the 6 properties taken in the in rem process. County Administrator Cate Wylie suggested adding \$100 to each to cover the cost of maintenance and securing the properties. Committee agreed by general consensus.

APPEARANCES

- **Mary Lou Neubauer – ARPA Request for Municipalities**

Mary Neubauer, Princeton City Administrator, provided a packet outlining the various beautification enhancements totaling \$129,240 for five municipalities including the Cities of Berlin, Green Lake, and Princeton and the Villages of

Kingston and Marquette to promote tourism within the county. Discussion held on ARPA funds received by each of the municipalities and how those funds were expended. This request will be put on the request list – no action taken at this time.

- **Ben Jenkins – ARPA Request for Five Star Harvest Cooperative**

Ben Jenkins handed out a packet to committee members outlining the request for \$10,000 to provide startup costs for a meat processing facility within the county. Discussion held. *Motion/second (Floeter/Mulder)* to defer this item off of the ARPA list. Motion carried with no negative vote.

RESOLUTIONS

- **Resolution Relating to Cancellation of Outstanding Checks**

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

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

Motion Lenz to approve the resolution and forward to the County Board. No second – motion failed. Dennis Mulder and Harley Reabe both recused themselves due to being members of the Highway Committee. *Motion/second (Floeter/Dretske)* to postpone action on this item until the May 22, 2024 meeting pending a list of capitol improvements. County Administrator Cate Wylie advised that a list won't be provided until at least June to provide time to talk to the various departments. *Motion/second (Floeter/Dretske)* to amend the motion from the May meeting to the June meeting. Mulder opposed but then withdrew his opposition after discussion. Motion passed as amended with no negative vote.

- **Resolution to Approve the Use of ARPA Funds to Replace Mobile Radios in Sheriff Department Vehicles**

Motion/second (Mulder/Lenz) to approve the resolution and forward to the County Board. Motion carried with no negative vote. Sheriff Mark Podoll provided additional information on the quotes. Motion carried with no negative vote.

REQUEST FOR CREDIT CARD APPROVAL

- **Sheriff Patrol Deputies**

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

FINANCE DIRECTOR REPORT

Ken Stephani stated he is working with CLA on the upcoming audit.

BUDGET REVIEW OF REVENUES AND EXPENDITURES

Discussion held on the timing of revenues for HHS and Highway along with the accrual process.

SUPERVISOR/LAY PEOPLE MONTHLY CLAIMS

- Supervisor claims - \$5,068.37
- Lay People - \$606.22

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

COMMITTEE DISCUSSION

- **Future meeting dates: Regular meeting – May 22, 2024 @ 3:00 PM**
- **Future agenda items for action & discussion:**

ADJOURNMENT

Chair Reabe adjourned the meeting at 4:13 PM.

Submitted by,

Liz Otto
County Clerk

DRAFT



GREEN LAKE COUNTY
OFFICE OF THE COUNTY TREASURER

Jessica McLean
Treasurer

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

May 20, 2024

Memo to Finance Committee:

SALES TAX

The April sales tax deposit was \$113,200.60 This is a 13% decrease from the April 2023 amount.

TAX COLLECTION

As of April 30th, we have \$8,650,848.64 left to collect of the 2023 taxes.

The Treasurer's department is working on generating tax reminder notices that will be mailed around June 1st. This is our friendly reminder to taxpayers that their second installment is due by July 31st.

IN-REM

There are currently 12 parcels that have delinquent taxes for 2020. The next step in this process is to publish the names and parcel numbers of these delinquent parcels in the local newspaper.

CREDIT CARD

Per the April credit card statement, we have a balance of 602,040 credit card points. The county has earned an additional 39,371 points this statement. This calculates to \$6,020.40.

Respectfully submitted,

Jessica McLean

Jessica McLean

GREEN LAKE COUNTY TREASURER'S REPORT

APRIL 2024

TREASURER'S CASH BALANCE:

3/31/2024 **1,507,754.40**

RECEIPTS:

General:	1,011,882.05
Redemption Tax - Principle:	5,174.57
Redemption Tax - Interest	1,403.48
Redemption Tax - Penalty	701.74
Postponed & Delinquent Tax - Principle	221,050.31
Postponed & Delinquent Tax - Interest	3,218.66
Postponed & Delinquent Tax - Penalty	1,639.14
Postponed & Delinquent Tax - Principle: Specials	1,988.91
Interest Tax - Specials	59.67
Sales Tax Deposit from State	113,200.60
Highway Loan Interest Wire	8,229.16
Transfer from LGIP	860,000.00
Transfer from Horicon ICS	250,000.00
TOTAL RECEIPTS:	2,478,548.29
	3,986,302.69

DISBURSEMENTS:

General Maintenance:	975,245.61
Direct Deposit Payroll	656,365.38
DHHS Deposit to LGIP	371,895.02
Payroll deductions and taxes	429,520.78
Sales Tax Money Transfer to LGIP	144,195.78
Real Estate Transfer Fees	25,188.72
Fleetcore	800.27
Monthly Insurance	233,294.66
Allstate Insurance	2,695.68
Delta Dental	7,509.79
Highway Note Interest Payment	8,229.16
FSA Funds	5,964.33
Monthly CC	36,042.18
April Lottery & Gaming Disbursement	696,060.18
TOTAL DISBURSEMENTS:	3,593,007.54

TREASURER'S CASH BALANCE:

04/30/24 **393,295.15**

BANK RECONCILIATION

Green Lake Horicon Bank - Checking:	195	484,587.11	Balanced Monthly
Green Lake Horicon Bank - Money Market:	224	364,340.19	Balanced Monthly
TOTAL		848,927.30	

Less Outstanding Checks

Balanced with Bank &
455,632.15 ALIO Monthly

Available Bank Balance

393,295.15

CASH BALANCE
TREASURER'S CASH
DIFFERENCE

393,295.15
393,295.15
0.00

GREEN LAKE COUNTY TREASURER'S REPORT

APRIL 2024

RECONCILIATION OF RECEIPTS & DEPOSITS

Cash in Office	March 31, 2024	0.00
Total Receipts	APRIL 2024	2,478,548.29
SUB TOTAL		2,478,548.29
Less Deposits for Month:		<u>2,478,548.29</u>
Cash in Office	4/30/2024	-

PROOF OF OUTSTANDING CHECKS

Outstanding Checks	March 31, 2024	194,168.32
Total Disbursements	APRIL 2024	3,593,007.54
SUB TOTAL		<u>3,787,175.86</u>
Less Checks Cashed by Bank		1,979,439.86
DHHS Deposit to LGIP		371,895.02
Payroll deductions and taxes		140,093.00
Sales Tax transfer to LGIP		144,195.78
April Lottery & Gaming Disbursement		696,060.18
FSA Reversal		-140.13
Outstanding Checks	4/30/2024	455,632.15

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>\$68,106.12</i>
<i>4/30/24 Money Markets</i>	<i>April Interest</i>	<i>\$68,500.74</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>\$203,398.36</u>

HORICON BANK ACCOUNTS

Balance

Gelhar Escrow Account #8674	\$124,109.96
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GREEN LAKE COUNTY TREASURER'S REPORT

INVESTMENTS APRIL 2024

LOCAL GOVERNMENT INVESTMENT POOL

#4000

<u>Date</u>		<u>Account #01</u>
03/31/24	Balance L.G.I.P.	2,624,028.09
	DCF SPARC PMT	76,792.65
	DCF SPARC PMT	837.31
	DCF SPARC PMT	87,355.21
	DCF SPARC PMT	47,079.85
	HSF COMM AIDS	106,122.00
	HSF COMM AIDS	24,846.00
	HSF COMM AIDS	28,862.00
	Interest	10,338.21
	Gen Mtnc Cks/Payroll	-860,000.00
	Transfer to LGIP Account #2 Opioid	-301,364.27
		\$1,844,897.05

Date Started INSTITUTIONS

			<u>PRINCIPLE</u>	<u>YIELD RATE</u>	<u>DUE DATE</u>
04/20/11	Farmers & Merchants Bank**	Money Market	818	184,374.03	3.85%
03/16/23	Farmers & Merchants Bank**(ICS)	Money Market	818	412,105.05	3.85%
02/13/20	ERGO Bank**	Money Market	2620	637,377.66	3.30%
03/01/20	Fortifi Bank** (ICS)	ICS	4930	2,208,124.04	5.39%
11/03/20	Charles Schwab (Dana Investments)	Short-Term Bonds	9437	2,006,026.70	3.83%
05/21/21	ERGO Bank**(ARPA Funds)	Money Market	2833	1,892,133.85	3.30%
11/01/15	Horicon Retirement	Money Market	4497	43.87	0.30%
08/05/13	Ripon Horicon Bank	Money Market	1744	5,290.75	0.75%
02/29/24	Horicon Bank** (ICS)	ICS	2082	9,080,039.75	5.38%
	TOTAL			\$16,425,515.70	

** 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	213,847.99	21,808.40	235,656.39
04/30/24	144,195.78	21,756.77	165,952.55
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	658,411.55	87,473.01	\$5,966,529.45
TOTAL 2024 LOAN PAYMENTS			1,005,835.70
TOTAL PAID TOWARDS UPGRADES			0.00

\$4,960,693.75

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>
4/30/2024 LGIP Sales Tax Account #09			4,959,949.68	5.38%	
Total Funds Held in Trust			\$4,959,949.68		

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

APRIL 2024

EFFECTIVE INTEREST RATES - OVERALL

<u>INSTITUTION</u>	<u>AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>RATE</u>
L.G.I.P.	9,635,902.98		5.38%
Farmers & Merchants Bank**	184,374.03	818	3.85%
Farmers & Merchants Bank**(ICS)	412,105.05	7924	3.85%
ERGO Bank**	637,377.66	2620	3.30%
Fortifi Bank** (ICS)	2,208,124.04	4930	5.39%
Charles Schwab (Dana Investments)	2,006,026.70	9437	3.83%
ERGO Bank**(ARPA Funds)	1,892,133.85	2833	3.30%
Horicon Retirement	43.87	4497	0.30%
Ripon Horicon Bank	5,290.75	1744	0.75%
Horicon Bank** (ICS)	9,080,039.75	2082	5.38%
Horicon Bank	<u>364,340.19</u>	224	<u>0.05%</u>
	26,425,758.87		Average APY 3.22%
<u>TOTAL INVESTED</u>	26,056,084.06	Average Investment APY	3.22%

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

TOTAL INTEREST \$31,793.54

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

TOTAL INTEREST \$34,997.96

Date	Institution	Account #	Amount
3/31/2024	LGIP	Account #1	13,652.01
3/31/2024	Farmers & Merchants	818	1,961.50
3/31/2024	ERGO Bank	2620	1,749.82
3/31/2024	Fortifi Bank	4930	9,994.41
3/31/2024	Charles Schwab	9437	4,209.87
3/31/2024	Horicon Retirement	4497	0.00
3/31/2024	Ripon Horicon Bank	1744	3.35
3/31/2024	Horicon	224	200.75
3/31/2024	Horicon	195	94.50
3/31/2024	Horicon	2082	36,239.91

TOTAL INTEREST \$68,106.12

Date	Institution	Account #	Amount
4/30/2024	LGIP	Account #1	10,338.21
4/30/2024	Farmers & Merchants	818	1,301.85
4/30/2024	ERGO Bank	2620	1,698.05
4/30/2024	Fortifi Bank	4930	9,715.70
4/30/2024	Charles Schwab	9437	4,360.19
4/30/2024	Horicon Retirement	4497	0.00
4/30/2024	Ripon Horicon Bank	1744	3.26
4/30/2024	Horicon	224	168.33
4/30/2024	Horicon	195	106.64
4/30/2024	Horicon	2082	40,808.51

TOTAL INTEREST \$68,500.74

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

TOTAL INTEREST \$0.00

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

TOTAL INTEREST \$0.00

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

TOTAL INTEREST \$0.00

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

TOTAL INTEREST \$0.00

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

TOTAL INTEREST \$0.00

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

TOTAL INTEREST \$0.00

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

TOTAL INTEREST \$0.00

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

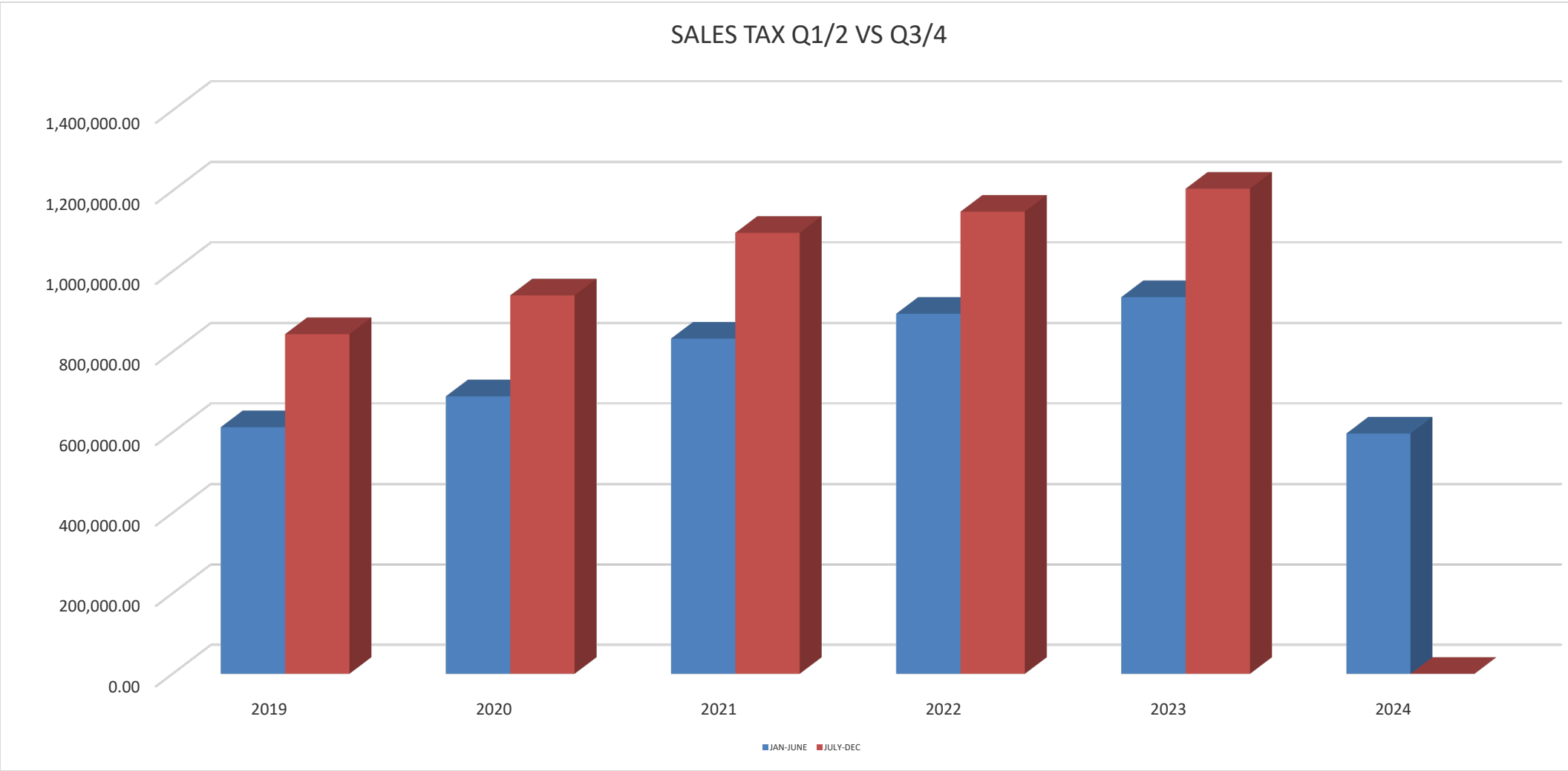
TOTAL INTEREST \$0.00

SALES TAX COMPARISON BY MONTH

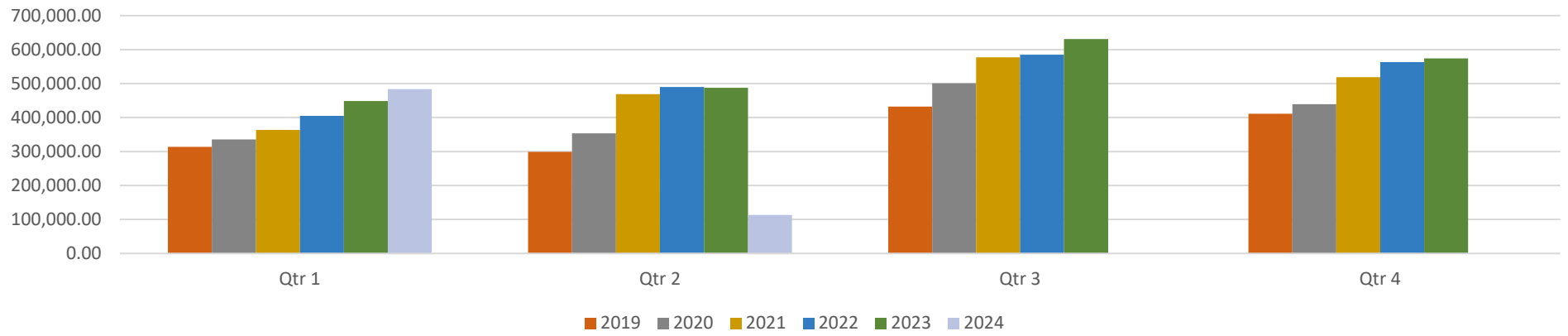
	2019	2020	2021	2022	2023	2024	Average	Highest	Lowest
JANUARY	109,509.43	128,731.85	129,049.30	129,910.32	132,549.17	126,028.23	99,016.60	132,549.17	62,321.73
FEBRUARY	119,075.76	116,846.62	133,920.39	165,044.95	196,656.86	213,847.99	102,588.23	213,847.99	60,255.84
MARCH	85,550.74	90,381.98	100,966.39	109,740.25	119,323.49	144,195.78	86,999.10	144,195.78	46,994.44
APRIL	76,224.82	113,659.11	127,433.63	136,138.08	127,794.28	113,200.60	79,892.92	136,138.08	36,804.46
MAY	118,471.32	119,338.16	151,450.22	159,631.49	170,254.53		88,619.68	170,254.53	41,257.94
JUNE	104,210.27	120,755.71	190,264.84	194,310.06	189,432.17		102,393.52	194,310.06	59,400.00
JULY	143,859.66	168,092.46	191,059.31	177,408.66	196,260.51		108,157.51	196,260.51	15,457.04
AUGUST	182,104.04	171,355.64	199,478.15	199,766.82	212,840.16		126,520.03	212,840.16	83,741.27
SEPTEMBER	106,728.23	161,646.56	186,737.85	207,875.18	222,261.39		125,287.27	222,261.39	1,077.35
OCTOBER	154,381.89	163,549.99	185,341.04	185,549.27	188,231.58		122,735.31	188,231.58	64,005.77
NOVEMBER	158,042.83	135,345.97	163,382.51	198,999.02	211,363.18		126,018.58	211,363.18	64,072.75
DECEMBER	99,052.48	140,318.27	169,786.68	178,669.33	174,339.55		111,769.17	178,669.33	64,039.26
30,976,984.79	1,457,211.47	1,630,022.32	1,928,870.31	2,043,043.43	2,141,306.87	597,272.60	1,282,657.90	2,141,306.87	931,953.00
	0.77%	11.86%	18.33%	5.92%	4.81%	0.00%			

By Quarter	2019	2020	2021	2022	2023	2024
Qtr 1	314,135.93	335,960.45	363,936.08	404,695.52	448,529.52	484,072.00
Qtr 2	298,906.41	353,752.98	469,148.69	490,079.63	487,480.98	113,200.60
Qtr 3	432,691.93	501,094.66	577,275.31	585,050.66	631,362.06	0.00
Qtr 4	411,477.20	439,214.23	518,510.23	563,217.62	573,934.31	0.00
Total	1,457,211.47	1,630,022.32	1,928,870.31	2,043,043.43	2,141,306.87	597,272.60
Variance	-	-	-	-	-	-

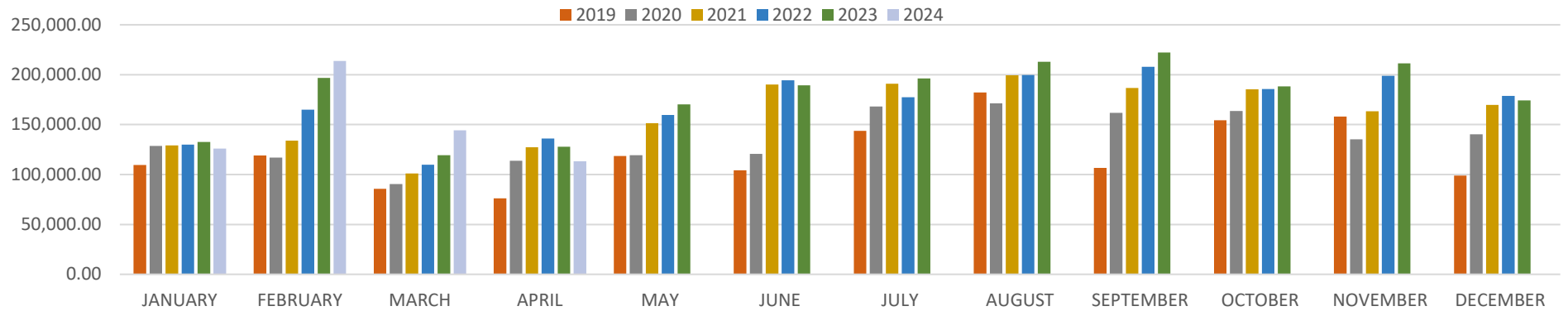
	2019	2020	2021	2022	2023	2024
JAN-JUNE	613,042.34	689,713.43	833,084.77	894,775.15	936,010.50	597,272.60
JULY-DEC	844,169.13	940,308.89	1,095,785.54	1,148,268.28	1,205,296.37	0.00



Sales Tax Revenue by Quarter



Sales Tax Revenue by Month



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 day of , 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 day
of , 2024.

County Board Chairman

ATTEST: County Clerk
Approve as to Form:

Corporation Counsel

Approved via remote access

Dennis Mulder, Chair

/s/ Charlie Wielgosh

Charlie Wielgosh, Vice-Chair

/s/ Bill Boutwell

Bill Boutwell

/s/ Charles Buss

Charles Buss

/s/ Robert Schweder

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, 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	\$52,855.54	\$52,855.54	\$0.00
Fire Dept. Upgrades: Fire personnel safety equipment/turnout gear	\$465,160.00	20-2022	8/16/2022	\$465,160.00	\$438,316.46	\$26,843.54
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	\$5,045.00	\$29,955.00
Communication Towers - 2024 lighting upgrade	\$36,650.00	01-2024	2/20/2024	\$36,650.00	\$0.00	\$36,650.00
ALLOCATED TOTALS:				\$2,443,039.38	\$2,016,938.62	\$426,100.76
<u>TOTAL UNDESIGNATED DOLLARS</u>				<u>\$1,230,589.62</u>	Updated 05/16/2024	

ARPA Funds Provided	\$3,673,629.00
ARPA Funds Designated*	<u>\$2,443,039.38</u>
Undesignated Funds	\$1,230,589.62
Likely to be unspent from Allocation	<u>\$17,524.54</u>
Likely Available to Allocate	<u>\$1,248,114.16</u>

Completed Projects

expected from Fire Dept



Green Lake County

Finance Department

Status Report

May 16, 2024

Year end financial work

CLA files Green Lake County's Form A (Municipal Financial Report) for us. This is due May 15th and was filed timely.

CLA is scheduled to be on site in early June to complete our Financial Audit and Single Audit field work. Much of the information has been provided to CLA. Additional information continues to be gathered.

Migrating Alio on CESA 10 to Linq on AWS

This migration project has run into issues. Other users of Alio on CESA 10 have migrated and are having issues with Linq on AWS. I have been assured that these are school districts have issues with applications that connect to Alio of the types that which we do not have. This is causing Linq's support to be overloaded. Therefore, Linq has offered to run Alio on AWS for us until we can migrate to Linq on AWS. This will get us off of CESA 10s servers so that they can stay on their schedule of discontinuing that service. Linq will continue to work towards our migration to Linq. We have set September 20th as the cutoff date, provided our tests of Linq on AWS show that we will have no issues.

Budgeting for 2025 and Creating a Capital Budget

- The fixed asset list has been sent to all departments asking them to provide information about assets that we no longer have and asking them to provide me with a list of assets that need to be replaced on a periodic schedule so that we can develop our Capital Budget.

Other Successes and Notes

- We have picked up the Accounts Receivable list and are working to collect or write off old receivables.
- Update on budget strains, stresses, updates, use of contingency, and communication challenges.

Current Projects

- Writing up Finance Policies to solidify our financial processes
- Reviewing all departments' 2023 expenditures v budgets
- Preparing for an Alio / Linq upgrade and eventual replacement
- Preparing for the 2023 audit
- Preparing for the 2025 budget process
- Began tracking use of borrowed funds on highway roads and bridges projects
- As I work through the data from the past year and years, I regularly discover opportunities for improvement related to reporting that will need to be done in the future, but we do not have time to do them immediately. I can see a host of improvements that will come down the road as we move forward.

Respectfully submitted,

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

2024 Revenue / Expenditure Analysis					April 30, 2024	
	2024 Orig Budget	2024 Revised Budget	2024 Year to Date	Remaining	PERCENT USED	
ADMINISTRATOR						
Expenditures	163,656	158,656	44,342	114,314		27.95%
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	50,627	175,678		22.37%
Revenues	226,305	226,305		226,305		0.00%
Tax Levy	0	0		0		
CIRCUIT COURT						
Expenditures	122,557	122,557	40,210	82,347		32.81%
Revenues	24,000	24,000	7,946	16,054		33.11%
Tax Levy	98,557	98,557		98,557		0.00%
CLERK OF COURTS						
Expenditures	504,651	504,651	175,976	328,675		34.87%
Revenues	263,355	263,355	95,831	167,524		36.39%
Tax Levy	241,296	241,296		241,296		0.00%
COMMITTEES, BOARDS, & COMMISSIONS						
Expenditures	37,566	37,566	9,608	27,958		25.58%
Revenues	0	0		0		
Tax Levy	37,566	37,566		37,566		0.00%
CORPORATION COUNSEL						
Expenditures	214,640	214,640	59,263	155,377		27.61%
Revenues	3,750	3,750	100	3,650		2.67%
Tax Levy	210,890	210,890		210,890		0.00%
COUNTY BOARD						
Expenditures	37,382	37,382	12,923	24,459		34.57%
Revenues	0	0		0		
Tax Levy	37,382	37,382		37,382		0.00%
COUNTY CLERK						
Expenditures	251,684	251,684	69,345	182,339		27.55%
Revenues	17,975	17,975	11,240	6,735		62.53%
Tax Levy	233,709	233,709		233,709		0.00%
COUNTY CLERK - ELECTIONS						
Expenditures	86,560	86,560	28,716	57,844		33.17%
Revenues	4,900	4,900	6,035	-1,135		123.16%
Tax Levy	81,660	81,660		81,660		0.00%
DISTRICT ATTORNEY						
Expenditures	243,581	243,581	74,536	169,045		30.60%
Revenues	57,500	57,500	23,127	34,373		40.22%
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	17,331	52,013		24.99%
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	206,336	2,164,931		8.70%
Revenues	0	0	0	0		
Tax Levy	2,371,267	2,371,267		2,371,267		0.00%

2024 Revenue / Expenditure Analysis					April 30, 2024
	2024 Orig Budget	2024 Revised Budget	2024 Year to Date	Remaining	PERCENT USED
COUNTY FAIR					
Expenditures	131,498	134,048	24,391	109,657	18.20%
Revenues	54,757	54,757	12,245	42,512	22.36%
Tax Levy	76,741	79,291		79,291	0.00%
FINANCE					
Expenditures	241,694	241,694	93,290	148,404	38.60%
Revenues	0	0		0	
Tax Levy	241,694	241,694		241,694	0.00%
HUMAN SERVICES					
Expenditures	9,881,244	9,881,244	2,620,612	7,260,632	26.52%
Revenues	7,226,955	7,226,955	908,067	6,318,888	12.56%
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	846,458	3,923,916	17.74%
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	1,526,924	4,619,267	24.84%
Revenues	6,146,191	6,146,191	1,258,613	4,887,578	20.48%
Applied from Reserve	0	0		0	
Tax Levy	2,036,296	2,036,296		2,036,296	0.00%
INSURANCE					
Expenditures	493,350	493,350	324,660	168,690	65.81%
Revenues	117,000	117,000		117,000	0.00%
INFORMATION TECHNOLOGY					
Expenditures	970,459	970,459	507,061	463,398	52.25%
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	211,892	761,068	21.78%
Revenues	579,650	579,650	58,678	520,972	10.12%
Tax Levy	393,310	393,310		393,310	0.00%
LAND INFORMATION					
Expenditures	111,000	111,000	38,873	72,127	35.02%
Revenues	111,000	111,000	36,409	74,592	32.80%
Tax Levy	0	0		0	
LAND USE PLANNING/ZONING					
Expenditures	496,200	496,200	144,750	351,450	29.17%
Revenues	154,075	154,075	82,745	71,330	53.70%
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	191,227	363,404	34.48%
Revenues	2,000	2,000		2,000	0.00%
Tax Levy	552,631	552,631		552,631	0.00%

2024 Revenue / Expenditure Analysis				April 30, 2024	
	2024 Orig Budget	2024 Revised Budget	2024 Year to Date	Remaining	PERCENT USED
MEDICAL EXAMINER					
Expenditures	141,434	141,434	27,013	114,421	19.10%
Revenues	63,400	63,400	44,306	19,094	69.88%
Tax Levy	78,034	78,034		78,034	0.00%
PARKS					
Expenditures	206,017	206,017	8,789	197,228	4.27%
Revenues	142,000	142,000	6,105	135,895	4.30%
Tax Levy	64,017	64,017		64,017	0.00%
PERSONNEL					
Expenditures	13,425	20,425	5,118	15,307	25.06%
Revenues	300	300	0	300	0.00%
Tax Levy	13,125	20,125		20,125	0.00%
PURCHASING/UTILITIES					
Expenditures	498,593	498,593	177,222	321,371	35.54%
Revenues	12,500	12,500	14,000	-1,500	112.00%
Tax Levy	486,093	486,093		486,093	0.00%
REGISTER OF DEEDS					
Expenditures	298,885	298,885	71,448	227,437	23.90%
Revenues	155,125	155,125	68,616	86,509	44.23%
Tax Levy	143,760	143,760		143,760	0.00%
SHERIFF'S OFFICE					
Expenditures	6,151,466	6,151,466	1,954,388	4,197,078	31.77%
Revenues	721,061	721,061	170,291	550,770	23.62%
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	73,068	155,290	32.00%
Revenues	13,800	13,800	3,378	10,422	24.48%
Tax Levy	214,558	214,558		214,558	0.00%
UW-EXTENSION					
Expenditures	133,015	133,015	8,536	124,479	6.42%
Revenues	4,574	4,574	2,348	2,226	51.34%
Tax Levy	128,441	128,441		128,441	0.00%
VETERANS' SERVICE OFFICE					
Expenditures	145,369	145,369	39,947	105,422	27.48%
Revenues	17,068	17,068	3,252	13,816	19.05%
Tax Levy	128,301	128,301		128,301	0.00%
APPLIED FUNDS					
Expenditures	0	0		0	
Revenues	435,301	435,301		435,301	0.00%
Tax Levy	0	0		0	
CONTINGENCY					
Expenditures	132,865	130,865	0	130,865	0.00%
Revenues	0	0		0	
Tax Levy	132,865	130,865		130,865	0.00%
DEBT SERVICE					
Expenditures	1,299,021	1,299,021	24,446	1,274,575	1.88%
Revenues	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	1,014,065	87,788	92.03%
Rev: Sales Tax + Inte	1,101,853	1,101,853	684,852	417,001	62.15%
GENERAL REVENUES	1,057,567	1,057,567	234,218	823,349	22.15%

2024 Revenue / Expenditure Analysis				April 30, 2024	
	2024 Orig Budget	2024 Revised Budget	2024 Year to Date	Remaining	PERCENT USED
911 PROJECT					
Expenditures	0	0	754	-754	
ARPA					
Expenditures	0	84,000	116,345		138.51%
Revenue	0	0			
Interest			19,858		
Opioid Settlement					
Expenditures	0	0			
Revenue	0	0	134,606		
Dog License					
Expenditures	0	0	8,098		
Revenue	0	0	3,112		
TOTALS from lines above					
Expenditures	39,838,577	39,925,127	11,238,072		28.15%
Revenues	21,501,821	21,501,821	4,156,898		19.33%
Applied from Reserves					
Calculated Levy	18,336,756	18,423,306	7,081,174		38.44%
TOTALS from the report					
EXPENDITURES		39,925,126	11,238,072	28,687,054	28.15%
REVENUE		22,087,201	4,156,898	17,930,303	18.82%
TAX LEVY		17,753,925		17,753,925	
NET (Over / (under) spend		-84,000	-7,081,174	6,997,174	

FINANCE COMMITTEE

May 22, 2024

\$1,189.56

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	\$ 387.56
Ken Bates, Supervisor Dist. 5	
William Boutwell, Supervisor Dist. 9	
Chuck Buss, Supervisor Dist. 2	
Luke Dretske, Supervisor Dist. 17	\$ 58.40
Brian Floeter, Supervisor Dist. 6	
Joe Gonyo, Supervisor Dist. 16	
Nancy Hiestand, Supervisor Dist. 8	
Nancy Hoffmann, Supervisor Dist. 1	
Nita Krenz, Supervisor Dist. 15	
Donald Lenz, Supervisor Dist. 13	
Dennis Mulder, Supervisor Dist. 14**	\$ 743.60
Liz Otto, County Clerk	
Harley Reabe, Supervisor Dist. 11	
Robert Schweder, Dist. 12	
Mike Skivington, Supervisor, Dist. 5	
Curt Talma, Supervisor, Dist. 3	
Gene Thom, Supervisor, Dist. 19	
Richard Trochinski, Dist. 18	
Sue Wendt, Supervisor Dist. 10	
Charlie Wielgosh, Supervisor Dist. 7	
Total	<hr/> \$ 1,189.56

*More than one months payment

**Resubmitting Mulder per diem from last month. Lenz was paid in error.

Harley Reabe

Donald Lenz

Dennis Mulder

Luke Dretske

Brian Floeter

FINANCE COMMITTEE

May 22, 2024

\$139.58

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>
Sarah Theel	81.18
Joanne Guden	58.4

\$139.58

*More than one month

Harley Reabe

Don Lenz

Luke Dretske

Dennis Mulder

Brian Floeter