



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 1/17/2025

Amended Post Date:

The following documents are included in the packet for the Finance & Insurance Committee Meeting on January 22, 2025:

- 1) Amended Agenda
- 2) Minutes – 12/18/2024
- 3) Treasurer’s Monthly Report
- 4) Sheriff Letter
- 5) Finance Director Report
- 6) ARPA Fund Dashboard
- 7) Contingency Account Balance after Uses and Sources 2025
- 8) Revenue and Expenditures Report
- 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 & Insurance Committee Meeting Notice

Date: Wednesday, January 22, 2025 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
Charlie Wielgosh
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: 12/18/2024
5. Public Comment (3 minute limit)
6. Treasurer's Monthly Report
 - Tax Collection Update
 - December Financial Reports
 - Sales Tax Update
7. Open Bids for In Rem property
8. *Sheriff's Office staffing adjustments
9. Finance Director report
10. Insurance update – County Clerk
11. Create Bank Account for Land Conservation
12. Budget review of Revenue and Expenditures
13. Supervisor/Lay People Monthly Claims
14. Closed Session
 - Move into Closed Session per WI Statute 19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility – discussion regarding Finance Department responsibilities.
15. Reconvene into Open Session to take action, if appropriate, on matters discussed in Closed Session
16. Committee Discussion
 - Future Meeting Dates: February 26, 2025
 - Future Agenda items for action & discussion
17. Adjourn

Microsoft Teams meeting

Join on your computer, mobile app or room device

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Meeting ID: 227 187 884 289

Passcode: UpLjaF

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[+1 920-515-0745,358866639#](#) United States, Green Bay

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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 & INSURANCE COMMITTEE
December 18, 2024

The meeting of the Finance & Insurance Committee was called to order by Chair Harley Reabe on Wednesday, December 18, 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:	Don Lenz	Absent:	Brian Floeter
	Harley Reabe		
	Dennis Mulder		
	Charlie Wielgosh		

Other County Employees Present: Liz Otto, County Clerk; Ken Stephani, Finance Director; Jessica McLean, Treasurer; Sheriff Mark Podoll; Jason Jerome, HHS Director; Matt Vandekolk, Chief Deputy; Kayla Yonke, HHS Financial Manager; Jeff Mann, Corporation Counsel

MINUTES OF 11/20/2024

Motion/second (Mulder/Lenz) to approve the minutes of the 11/20/2024 meeting with no additions or corrections. Motion carried with no negative vote.

PUBLIC COMMENT – none

TREASURER'S MONTHLY REPORT

- Tax Collection Update
- November Financial Reports
- Sales Tax Update

Treasurer Jessica McLean stated that all property tax bills have been sent out to comply with the December 16 deadline. Discussion held on tax increases and the correlation between re-evaluations and assessments. Sales tax is up from last year.

AUDIT COSTS

CLA, the auditing firm, submitted a list of invoices for the 2023 audit. The Special Accounting budget is currently substantially over budget but includes costs for the 2022 audit as well. A cost estimate of \$71,500 was provided by CLA for the 2024 audit to be completed next year. Chair Reabe requested that the committee be made aware of the costs as they come in next year.

OPEN BIDS FOR IN REM PROPERTY

No bids received.

UPDATE AND REVIEW OF BUDGET ADJUSTMENT PROCESS

Finance Director Ken Stephani provided examples of the 3 forms to be used and requested guidelines for limits for each.

The committee agreed by general consensus that interdepartmental line item transfers under \$500 should continue under the current policy which is the County Administrator has final approval after Department Head and Finance Director – no need for committee or County Board approval.

Motion/second (Mulder/Lenz) to require committee approval for any transfer over \$500 between departments as well as the County Administrator, Department Heads, and Finance Director. Motion carried with no negative vote.

Motion/second (Mulder/Wielgosh) to require committee approval for all transfers reducing contingency and/or involving grant funds. Motion carried with no negative vote.

UPDATE ON ARPA INTEREST

Finance Director Ken Stephani read IRS regulations stating that there are no stipulations on the reporting of ARPA interest and it is not subject to program restrictions. Treasurer Jess McLean stated there is approximately \$180,000 in the ARPA interest account.

FINANCE DIRECTOR REPORT

Discussion held on the required changeover from Alio to LINQ as outlined in Ken Stephani's report. Discussion also held on the ability to process checks and the use of credit cards at year end.

INSURANCE UPDATE – COUNTY CLERK

County Clerk Liz Otto stated there are no updates at this time.

BUDGET REVIEW OF REVENUES AND EXPENDITURES

No questions or discussion at this time.

SUPERVISOR/LAY PEOPLE MONTHLY CLAIMS

- **Supervisor claims - \$476.78**
- **Lay People - \$334.99**

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

COMMITTEE DISCUSSION

- **Future meeting dates: Regular meeting – January 22, 2025 @ 3:00 PM.**
- **Future agenda items for action & discussion:**

ADJOURNMENT

Chair Reabe adjourned the meeting at 3:50 PM.

Submitted by,

Liz Otto
County Clerk



GREEN LAKE COUNTY
OFFICE OF THE COUNTY TREASURER

Jessica McLean
Treasurer

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

January 16, 2025

Memo to Finance Committee:

SALES TAX

The monthly sales tax deposit totaled \$173,237.8. The total for 2024 reflects a 2.22% increase in sales tax revenue compared to the previous year.

IN-REM

There are currently 4 parcels that have delinquent taxes for 2021.

CREDIT CARD

Per this month's credit card statement, we have a balance of 68,937 credit card points. The county has earned an additional 40,570 points this statement. This calculates to \$689.37.

Respectfully submitted,

Jessica McLean

Jessica McLean

GREEN LAKE COUNTY TREASURER'S REPORT

December 2024

RECEIPTS:	TREASURER'S CASH BALANCE:	11/30/2024	759,126.29
General:		2,595,286.88	
Redemption Tax - Principle:		40,729.47	
Redemption Tax - Interest		5,684.68	
Redemption Tax - Penalty		2,842.36	
Sales Tax Deposit from State		173,237.83	
Highway Loan Interest Wire		8,229.17	
Highway Loan Principle Wire		1,200,000.00	
Transfer from Horicon ICS		1,250,000.00	
Transfer from LGIP		1,200,000.00	
TOTAL RECEIPTS:		6,476,010.39	7,235,136.68

DISBURSEMENTS:			
General Maintenance:		3,062,410.75	
Direct Deposit Payroll		638,312.12	
DHHS Deposit to LGIP		974,782.77	
Payroll deductions and taxes		437,274.76	
Sales Tax Money Transfer to LGIP		207,042.64	
Real Estate Transfer Fees		28,915.44	
Monthly Insurance		258,025.08	
Allstate Insurance		3,588.46	
Delta Dental		7,545.03	
Highway Note Interest Payment		8,229.17	
Highway Note Principle Payment		1,200,000.00	
FSA Funds		1,933.53	
Monthly CC		106,326.53	
Background Checks		7.00	
Previous Months Voided Checks		-375.23	
Paper Statement Refund		-5.00	
Fleetcore		435.12	
TOTAL DISBURSEMENTS:		6,934,448.17	

TREASURER'S CASH BALANCE: 12/31/24 **300,688.51**

BANK RECONCILIATION			
Green Lake Horicon Bank - Checking:	195	256,059.80	Balanced Monthly
Green Lake Horicon Bank - Money Market:	224	262,193.34	Balanced Monthly
TOTAL		518,253.14	

Less Outstanding Checks Balanced with Bank &
217,564.63 ALIO Monthly

Available Bank Balance **300,688.51**

CASH BALANCE	300,688.51
TREASURER'S CASH	300,688.51
DIFFERENCE	0.00

GREEN LAKE COUNTY TREASURER'S REPORT

December 2024

RECONCILIATION OF RECEIPTS & DEPOSITS

Cash in Office	November 30, 2024	0.00
Total Receipts	December 2024	6,476,010.39
SUB TOTAL		6,476,010.39
Less Deposits for Month:		<u>6,476,010.39</u>
Cash in Office	12/31/2024	-

PROOF OF OUTSTANDING CHECKS

Outstanding Checks	November 30, 2024	41,262.71
Total Disbursements	December 2024	6,934,448.17
SUB TOTAL		<u>6,975,710.88</u>
Less Checks Cashed by Bank		5,437,637.55
DHHS Deposit to LGIP		974,782.77
Payroll deductions and taxes		138,718.29
Sales Tax transfer to LGIP		207,042.64
FSA Refund		-30.00
Paper Statement Refund		-5.00
Outstanding Checks	12/31/2024	217,564.63

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>\$69,103.27</i>
<i>5/31/24 Money Markets</i>	<i>May Interest</i>	<i>\$67,771.63</i>
<i>6/30/24 Money Markets</i>	<i>June Interest</i>	<i>\$62,740.40</i>
<i>7/31/24 Money Markets</i>	<i>July Interest</i>	<i>\$71,002.68</i>
<i>8/31/24 Money Markets</i>	<i>August Interest</i>	<i>\$79,507.27</i>
<i>9/30/24 Money Markets</i>	<i>September Interest</i>	<i>\$55,914.20</i>
<i>10/31/24 Money Markets</i>	<i>October Interest</i>	<i>\$51,025.71</i>
<i>11/30/24 Money Markets</i>	<i>November Interest</i>	<i>\$46,814.29</i>
<i>12/31/24 Money Markets</i>	<i>December Interest</i>	<i>\$42,780.54</i>
	TOTAL	<u>\$681,557.61</u>

HORICON BANK ACCOUNTS

	<u>Balance</u>
Gelhar Escrow Account #8674	\$124,811.10

GREEN LAKE COUNTY TREASURER'S REPORT

INVESTMENTS DECEMBER 2024

<u>LOCAL GOVERNMENT INVESTMENT POOL</u>	<u>Account 01</u>	#4000	<u>Account #01</u>
Date			
11/30/24	Balance L.G.I.P.		423,188.36
	DCF SPARC PMT		9,190.77
	HSF COMM AIDS		965,592.00
	Interest		1,376.00
	Transfer for Gen Mntc Cks & Payroll/Deductions		1,200,000.00
			\$199,347.13

Date Started	<u>INSTITUTIONS</u>		<u>PRINCIPLE</u>	<u>YIELD RATE</u>	<u>DUE DATE</u>
04/20/11	Farmers & Merchants Bank**	Money Market	818	189,935.51	3.85%
03/16/23	Farmers & Merchants Bank**(ICS)	Money Market	818	424,326.51	4.93%
02/13/20	ERGO Bank**	Money Market	2620	650,234.44	2.43%
03/01/20	Fortifi Bank** (ICS)	ICS	4930	2,288,066.24	4.93%
11/03/20	Charles Schwab (Dana Investments)	Short-Term Bonds	9437	2,064,524.33	3.00%
05/21/21	ERGO Bank**(ARPA Funds)	Money Market	2833	1,930,300.79	2.43%
11/01/15	Horicon Retirement	Money Market	4497	54.77	0.30%
08/05/13	Ripon Horicon Bank	Money Market	1744	5,317.37	0.75%
02/29/24	Horicon Bank** (ICS)	ICS	2082	4,086,579.05	5.38%
01/01/24	LGIP		#2 & #5	1,731,876.68	4.61%
	TOTAL			\$13,371,215.69	

** Collateralized Investment

	<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	113,200.60	23,105.08	136,305.68
06/30/24	191,510.44	23,449.36	214,959.80
07/31/24	181,485.34	25,206.22	206,691.56
08/31/24	177,331.77	25,871.91	203,203.68
09/30/24	247,619.31	25,116.28	272,735.59
10/31/24	190,556.96	25,443.46	216,000.42
11/30/24	222,789.79	24,522.48	247,312.27
12/31/24	207,042.64	25,596.15	232,638.79
TOTAL COLLECTED IN 2024	2,189,948.40	285,783.95	\$7,696,377.24
TOTAL 2024 LOAN PAYMENTS			1,101,853.20
TOTAL PAID TOWARDS UPGRADES			0.00

\$6,594,524.04

	<u>Institution</u>	<u>CD/MM#</u>	<u>Term</u>	<u>Principle Invested</u>	<u>Int. Rate</u>
12/31/2024	LGIP Sales Tax Account #09			6,593,779.97	4.61%
	Total Funds Held in Trust			\$6,593,779.97	

<u>PAYMENT DATE</u>	<u>LOAN PAYMENT AMOUNT</u>	<u>TOTAL</u>
02/16/24	\$1,005,835.70	\$1,005,835.70
08/15/24	\$96,017.50	\$96,017.50
		\$1,101,853.20
		Total Paid on Loan in 2024

<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

December 2024

EFFECTIVE INTEREST RATES - OVERALL

<u>INSTITUTION</u>	<u>AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>RATE</u>
L.G.I.P.	8,531,183.36		4.61%
Farmers & Merchants Bank**	189,935.51	818	3.85%
Farmers & Merchants Bank**(ICS)	424,326.51	7924	4.93%
ERGO Bank**	650,234.44	2620	2.43%
Fortifi Bank** (ICS)	2,288,066.24	4930	4.93%
Charles Schwab (Dana Investments)	2,064,524.33	9437	3.00%
ERGO Bank**(ARPA Funds)	1,930,300.79	2833	2.43%
Horicon Retirement	54.77	4497	0.30%
Ripon Horicon Bank	5,317.37	1744	0.75%
Horicon Bank** (ICS)	4,086,579.05	2082	5.38%
Horicon Bank	<u>262,193.34</u>	224	0.30%
	20,432,715.71		
<u>TOTAL INVESTED</u>	<u>20,165,150.23</u>		

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
7/31/2024	LGIP	Account #1	6,314.00
7/31/2024	Farmers & Merchants	818	1,987.19
7/31/2024	ERGO Bank	2620	1,768.91
7/31/2024	Fortifi Bank	4930	10,157.12
7/31/2024	Charles Schwab	9437	5,210.81
7/31/2024	Horicon Retirement	4497	1.15
7/31/2024	Ripon Horicon Bank	1744	3.37
7/31/2024	Horicon	224	386.36
7/31/2024	Horicon	195	179.97
7/31/2024	Horicon	2082	44,993.80

TOTAL INTEREST \$71,002.68

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
8/31/2024	LGIP	Account #1	11,261.52
8/31/2024	Farmers & Merchants	818	1,993.77
8/31/2024	ERGO Bank	2620	1,773.79
8/31/2024	Fortifi Bank	4930	10,279.72
8/31/2024	Charles Schwab	9437	5,429.01
8/31/2024	Horicon Retirement	4497	1.13
8/31/2024	Ripon Horicon Bank	1744	3.36
8/31/2024	Horicon	224	623.43
8/31/2024	Horicon	195	172.77
8/31/2024	Horicon	2082	47,968.77

TOTAL INTEREST \$79,507.27

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
9/30/2024	LGIP	Account #1	11,663.86
9/30/2024	Farmers & Merchants	818	1,935.77
9/30/2024	ERGO Bank	2620	1,633.03
9/30/2024	Fortifi Bank	4930	9,993.28
9/30/2024	Charles Schwab	9437	8,268.90
9/30/2024	Horicon Retirement	4497	3.40
9/30/2024	Ripon Horicon Bank	1744	3.26
9/30/2024	Horicon	224	116.00
9/30/2024	Horicon	195	138.16
9/30/2024	Horicon	2082	22,158.54

TOTAL INTEREST \$55,914.20

Date	Institution	Account #	Amount
4/30/2024	LGIP	Account #1	10,338.21
4/30/2024	Farmers & Merchants	818	1,904.38
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 \$69,103.27

Date	Institution	Account #	Amount
10/31/2024	LGIP	Account #1	7,668.20
10/31/2024	Farmers & Merchants	818	2,787.66
10/31/2024	ERGO Bank	2620	1,536.29
10/31/2024	Fortifi Bank	4930	10,354.11
10/31/2024	Charles Schwab	9437	5,518.49
10/31/2024	Horicon Retirement	4497	1.18
10/31/2024	Ripon Horicon Bank	1744	3.38
10/31/2024	Horicon	224	132.21
10/31/2024	Horicon	195	132.64
10/31/2024	Horicon	2082	22,891.55

TOTAL INTEREST \$51,025.71

Date	Institution	Account #	Amount
5/31/2024	LGIP	Account #1	6,764.03
5/31/2024	Farmers & Merchants	818	1,974.30
5/31/2024	ERGO Bank	2620	1,759.34
5/31/2024	Fortifi Bank	4930	10,103.61
5/31/2024	Charles Schwab	9437	6,450.43
5/31/2024	Horicon Retirement	4497	1.16
5/31/2024	Ripon Horicon Bank	1744	3.36
5/31/2024	Horicon	224	149.99
5/31/2024	Horicon	195	130.24
5/31/2024	Horicon	2082	40,435.17

TOTAL INTEREST \$67,771.63

Date	Institution	Account #	Amount
11/30/2024	LGIP	Account #1	4,034.30
11/30/2024	Farmers & Merchants	818	2,619.71
11/30/2024	ERGO Bank	2620	1,355.43
11/30/2024	Fortifi Bank	4930	9,729.92
11/30/2024	Charles Schwab	9437	6,583.13
11/30/2024	Horicon Retirement	4497	1.72
11/30/2024	Ripon Horicon Bank	1744	3.26
11/30/2024	Horicon	224	112.60
11/30/2024	Horicon	195	130.12
11/30/2024	Horicon	2082	22,244.10

TOTAL INTEREST \$46,814.29

Date	Institution	Account #	Amount
6/30/2024	LGIP	Account #1	5,742.65
6/30/2024	Farmers & Merchants	818	1,916.86
6/30/2024	ERGO Bank	2620	1,707.28
6/30/2024	Fortifi Bank	4930	9,787.91
6/30/2024	Charles Schwab	9437	4,646.21
6/30/2024	Horicon Retirement	4497	0.01
6/30/2024	Ripon Horicon Bank	1744	3.25
6/30/2024	Horicon	224	106.70
6/30/2024	Horicon	195	260.90
6/30/2024	Horicon	2082	38,568.63

TOTAL INTEREST \$62,740.40

Date	Institution	Account #	Amount
12/31/2024	LGIP	Account #1	1,376.00
12/31/2024	Farmers & Merchants	818	2,567.68
12/31/2024	ERGO Bank	2620	1,322.71
12/31/2024	Fortifi Bank	4930	9,536.53
12/31/2024	Charles Schwab	9437	7,107.40
12/31/2024	Horicon Retirement	4497	1.15
12/31/2024	Ripon Horicon Bank	1744	3.38
12/31/2024	Horicon	224	167.12
12/31/2024	Horicon	195	229.88
12/31/2024	Horicon	2082	20,468.69

TOTAL INTEREST \$42,780.54

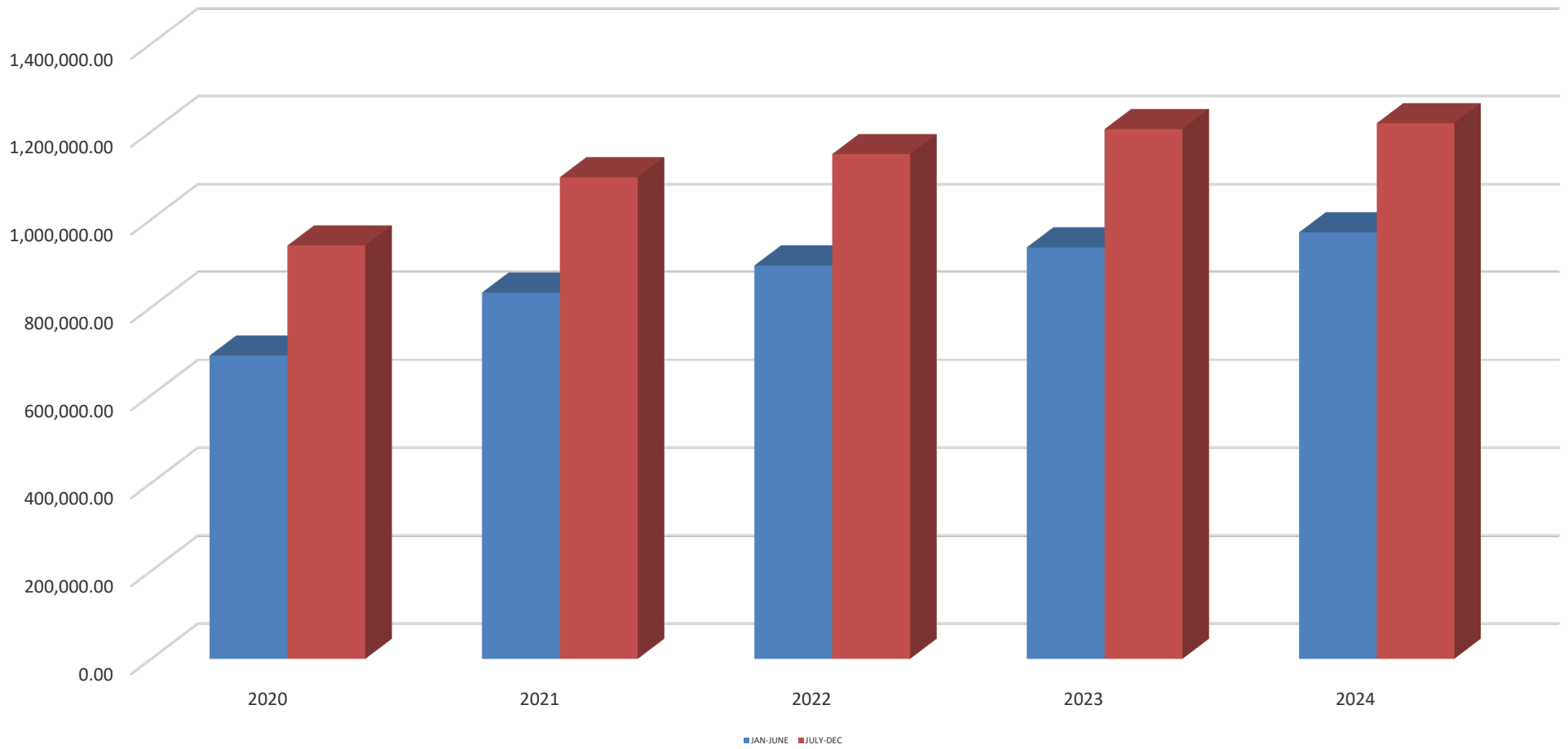
SALES TAX COMPARISON BY MONTH

	2020	2021	2022	2023	2024	Average	Highest	Lowest	
JANUARY	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	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	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	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	119,338.16	151,450.22	159,631.49	170,254.53	191,510.44	92,735.31	191,510.44	41,257.94	
JUNE	120,755.71	190,264.84	194,310.06	189,432.17	181,485.34	105,557.19	194,310.06	59,400.00	
JULY	168,092.46	191,059.31	177,408.66	196,260.51	177,331.77	110,924.48	196,260.51	15,457.04	
AUGUST	171,355.64	199,478.15	199,766.82	212,840.16	247,619.31	131,364.00	247,619.31	83,741.27	
SEPTEMBER	161,646.56	186,737.85	207,875.18	222,261.39	190,556.96	127,797.65	222,261.39	1,077.35	
OCTOBER	163,549.99	185,341.04	185,549.27	188,231.58	222,789.79	126,583.56	222,789.79	64,005.77	
NOVEMBER	135,345.97	163,382.51	198,999.02	211,363.18	207,042.64	129,134.89	211,363.18	64,072.75	
DECEMBER	140,318.27	169,786.68	178,669.33	174,339.55	173,237.83	114,133.34	178,669.33	64,039.26	
	30,976,984.79	1,630,022.32	1,928,870.31	2,043,043.43	2,141,306.87	2,188,846.68	1,282,657.90	2,141,306.87	931,953.00
		11.86%	18.33%	5.92%	4.81%	2.22%			

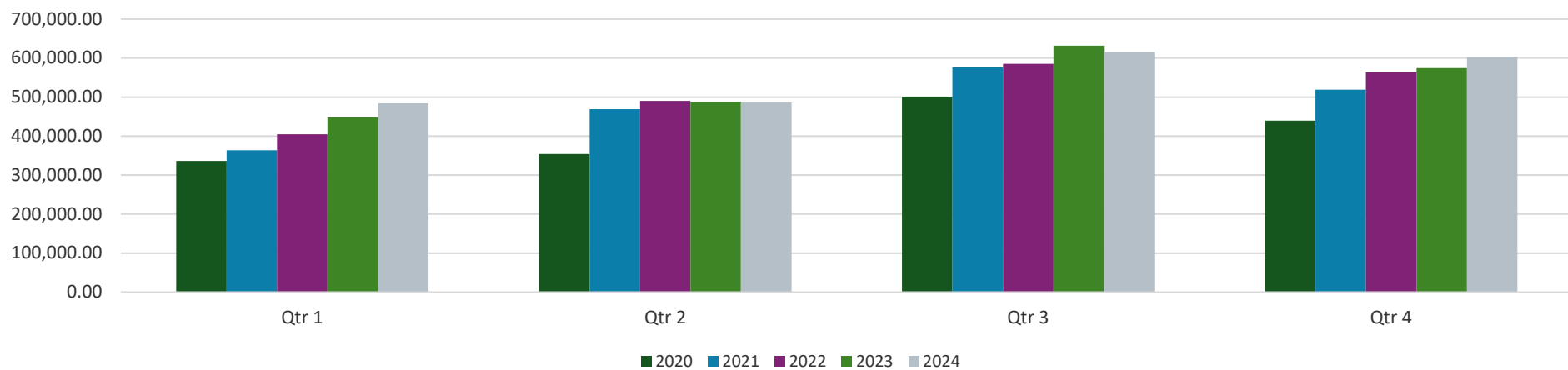
By Quarter	2020	2021	2022	2023	2024
Qtr 1	335,960.45	363,936.08	404,695.52	448,529.52	484,072.00
Qtr 2	353,752.98	469,148.69	490,079.63	487,480.98	486,196.38
Qtr 3	501,094.66	577,275.31	585,050.66	631,362.06	615,508.04
Qtr 4	439,214.23	518,510.23	563,217.62	573,934.31	603,070.26
Total	1,630,022.32	1,928,870.31	2,043,043.43	2,141,306.87	2,188,846.68
Variance	-	-	-	-	-

	2020	2021	2022	2023	2024
JAN-JUNE	689,713.43	833,084.77	894,775.15	936,010.50	970,268.38
JULY-DEC	940,308.89	1,095,785.54	1,148,268.28	1,205,296.37	1,218,578.30

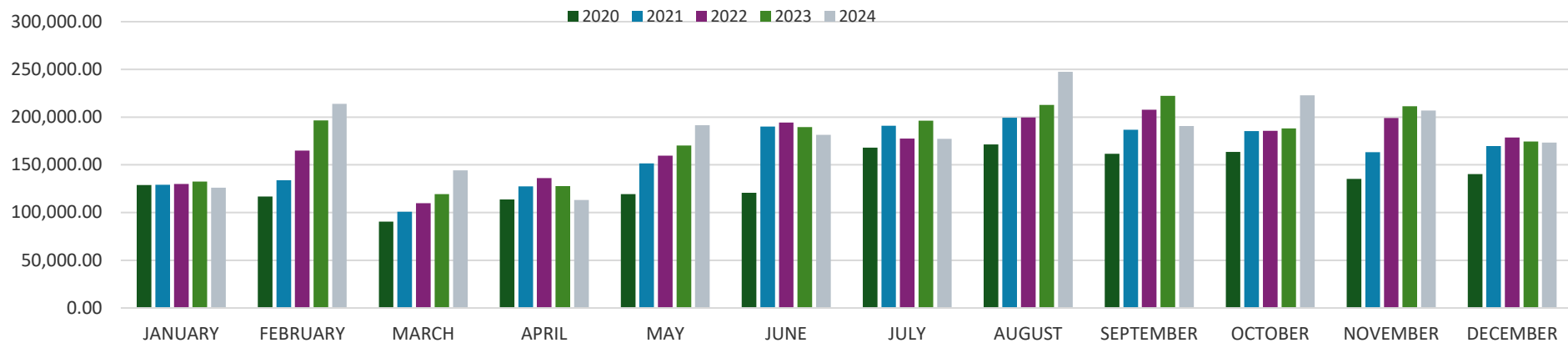
SALES TAX Q1/2 VS Q3/4



Sales Tax Revenue by Quarter



Sales Tax Revenue by Month





571 County Road A

Green Lake, WI 54941

Ph. 920-294-4000 · Fax. 920-294-3850

January 15, 2025,

Dear Chairman Abendroth,

Over the course of the last week, our Corrections division has taken a significant hit to our staffing levels. Just yesterday, we had a Master Control Aide person submit her resignation to pursue bigger opportunities at a neighboring county. Last week we had a Corrections Officer go down with a significant injury. We are currently in the process of training 2 male Corrections Officers (one of which is out with injury) and one female Corrections Officer. We have one in the hiring process that we are hoping to start around the beginning of February.

We expect things to improve as we get toward April 2025 if things go well. In the meantime, Corrections Administrator Lori Leahy, and Corrections Clerk Lynn Ryan are willing to work outside of their job descriptions and would need no training to fill shifts in these roles. This will result in overtime to be paid to Corrections Clerk Ryan, and I am requesting that Corrections Administrator Lori Leahy be paid a stipend equivalent to her calculated hourly wage for any hours worked in these roles. Corrections Administrator Leahy anticipates working some overnight shifts and weekend shifts to help her staff get through this period.

I should also note that a similar solution was approved by the County Administrator and was applied in the summer of 2023 when we faced a staffing shortage.

We appreciate your consideration in this request.

Sincerely

Sheriff Mark A. Podoll

Green Lake County Chairman David Abendroth

Sheriff Mark A. Podoll



Green Lake County

Finance Department

Status Report

January 15, 2025

Year-end financial work

The Alio G/L is rolled into 2025, the budget is loaded, data is flowing. Finance has a good deal of work to do to get the year end closed including accrual entries, balancing accounts on the balance sheet, fixed assets, leases, GASB 96 "SBITA" and correcting any issues that we find along the way. I talked with Jon Trautman and Harley Reabe about getting direct assistance with some of these items.

Audit of 12/31/2024

The 2023 audit is completed and invoices are paid. CLA was on site the week of January 6th to the 10th to begin interim work for the 2024 audit.

Migrating from Alio on AWS to Linq on AWS

We have documented our test results in a Teams workbook. We need to follow-up on some of these yet. That will be a February project so that we can get upgraded to Linq in March. I have asked Stefanie Meeker to lead this project.

Recent Successes

- Alio is rolled over to the new year with the budget loaded. We are once again recording all A/P transactions in the new year and accruing 2024 expenses back to 2024.

Other Current Projects

- There are a number of journal entries that our auditors have been making. I have asked them to share these with me so that I can get these entries made soon and I can generate a more accurate Balance Sheet prior to completion of the audit.

Respectfully submitted,

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

Green Lake County, Wisconsin

ARPA FUND DASHBOARD:					Received:	
Awarded \$3,673,629.00					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	\$446,663.62	\$446,663.62	\$0.00
County-wide Ambulance Service - Ambulance Replacement Fund: Berline EMS Southern Green Lake County EMS	\$320,000.00 (\$160,000.00 each)	29-2022 & 20-2024	10/18/2022	\$0.00	\$0.00	\$0.00
Ground Water Program - Land Conservation high nitrates - household testing; educational campaign	\$21,030.00	05-2023	3/21/2023	\$21,030.00	\$20,552.66	\$477.34
Ground Water - extended**	\$10,500.00	23-2024	9/17/2024	\$10,500.00	\$0.00	\$10,500.00
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	\$27,430.00	\$7,570.00
Communication Towers - 2024 lighting upgrade	\$36,650.00	01-2024	2/20/2024	\$36,650.00	\$36,650.00	\$0.00
Replace Mobile Radios in Sheriff Dept Vehicles	\$179,974.78	09-2024	5/21/2024	\$179,974.78	\$163,359.78	\$16,615.00
New Highway Facility*	\$1,388,139.38	21-2024	9/17/2024	\$1,378,611.22	\$3,381.00	\$1,375,230.22
ALLOCATED TOTALS:				\$3,673,629.00	\$2,263,236.44	\$1,410,392.56
TOTAL UNDESIGNATED DOLLARS				\$0.00	Updated 12/31/2024	

ARPA Funds Provided	\$3,673,629.00	Completed Projects
ARPA Funds Designated*	\$3,673,629.00	
Undesignated Funds	\$0.00	

* Resolution 21-2024 states that the remainder of unallocated ARPA funds as of 8/31/2024, not including the \$10,500 for the Ground Water program extension, are to be allocated to the new highway facility.

** Resolution 23-2024 states that any and all undesignated ARPA funds as of 12/17/2024 will be assigned to this initiative.

Green Lake County
Contingency Account Balance after Uses and Sources
2025
Last Updated 1/17/2025

Date	Notes	Prospective Change	Prospective Balance	Approved Change	Balance
1/1/2025	Initial Approved Budget Balance		\$ 90,535.00		\$ 90,535.00
12/17/2024	Fair	(843.00)	89,692.00	(843.00)	\$ 89,692.00
	Sheriff's Contract	(27,662.84)	62,029.16		\$ 89,692.00
	Corp Counsel - Law books	(522.00)	61,507.16		\$ 89,692.00
	Corp Counsel - Print Management	(100.00)	61,407.16		\$ 89,692.00
	HHS - Aging - Print Management	(120.00)	61,287.16		\$ 89,692.00
	HHS - BHU - Salary - WRS	(4,131.00)	57,156.16		\$ 89,692.00
	HHS - BHU - Salary - Krystal Jackson		57,156.16		\$ 89,692.00
	HHS - BHU - Grant Revenue missed	24,994.00	82,150.16		\$ 89,692.00
	HHS - C&F - Salary - Kim Nowack Health	(1,500.00)	80,650.16		\$ 89,692.00
	HHS - C&F - Exp acct added as revenue	(20,000.00)	60,650.16		\$ 89,692.00
	HHS - ESU - Overtime hours doubled	2,312.00	62,962.16		\$ 89,692.00
	HHS - ESU - Salary - Health Ins wrong	(1,960.00)	61,002.16		\$ 89,692.00
	HHS - FRI - Salary - WRS at old rate	(866.00)	60,136.16		\$ 89,692.00
	Parks - Salary - WRS for full time empl	(1,785.00)	58,351.16		\$ 89,692.00
	Capital Outlay Boat Launch Fees		58,351.16		\$ 89,692.00
	Parks - Zero Turn - 25% charged to Boat Launch Fees		58,351.16		\$ 89,692.00
	UWEX - Salary - pulling from last year	(655.00)	57,696.16		\$ 89,692.00
	LUPZ - Salary - old hourly rate	(5,782.00)	51,914.16		\$ 89,692.00
	Indigent Burial	(4,500.00)	47,414.16		\$ 89,692.00

Green Lake County, Wisconsin

Expenditure and Revenue Analysis		For the 12 Months Ended December 31, 2024			100%
	2024 Orig Budget	2024 Revised Budget	2024 Year to Date	Remaining	PERCENT USED
ADMINISTRATOR					
Expenditures	163,656	169,892	157,729	12,163	92.84%
Revenues	4,500	4,500	0	4,500	0.00%
Tax Levy	159,156	165,392		165,392	0.00%
CAPITAL OUTLAY FUND					
Expenditures	226,305	518,637	358,183	160,454	69.06%
Revenues		226,305	181,086	45,219	80.02%
Applied from Reserve	226,305	0		0	
Tax Levy	0	292,332		115,234	0.00%
CIRCUIT COURT					
Expenditures	122,557	122,557	121,602	955	99.22%
Revenues	24,000	24,000	20,444	3,556	85.18%
Tax Levy	98,557	98,557		98,557	0.00%
CLERK OF COURTS					
Expenditures	504,651	504,651	557,839	-53,188	110.54%
Revenues	263,355	263,355	296,028	-32,673	112.41%
Tax Levy	241,296	241,296		241,296	0.00%
COMMITTEES, BOARDS, & COMMISSIONS					
Expenditures	37,566	37,566	27,196	10,370	72.40%
Revenues	0	0		0	
Tax Levy	37,566	37,566		37,566	0.00%
CORPORATION COUNSEL					
Expenditures	214,640	214,640	190,032	24,608	88.54%
Revenues	3,750	3,750	12,583	-8,833	335.56%
Tax Levy	210,890	210,890		210,890	0.00%
COUNTY BOARD					
Expenditures	37,382	37,382	31,704	5,678	84.81%
Revenues	0	0		0	
Tax Levy	37,382	37,382		37,382	0.00%
COUNTY CLERK					
Expenditures	251,684	251,684	214,684	37,000	85.30%
Revenues	17,975	35,375	62,947	-27,572	177.94%
Tax Levy	233,709	216,309		216,309	0.00%
COUNTY CLERK - ELECTIONS					
Expenditures	86,560	86,560	68,050	18,510	78.62%
Revenues	4,900	4,900		4,900	0.00%
Tax Levy	81,660	81,660		81,660	0.00%
DISTRICT ATTORNEY					
Expenditures	243,581	243,879	236,434	7,446	96.95%
Revenues	57,500	57,500	63,383	-5,883	110.23%
Tax Levy	186,081	186,379		186,379	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%

Green Lake County, Wisconsin

EMERG. MGT/EPCRA/HAZMAT					
Expenditures	69,344	69,344	65,229	4,115	94.07%
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	3,445,513	1,344,854	2,100,659	39.03%
Revenues	0	0		0	
Tax Levy	2,371,267	3,445,513		3,445,513	0.00%
COUNTY FAIR					
Expenditures	131,498	134,705	122,453	12,252	90.90%
Revenues	54,757	51,550	54,565	-3,015	105.85%
Tax Levy	76,741	83,155		83,155	0.00%
FINANCE					
Expenditures	241,694	241,694	305,131	-63,437	126.25%
Revenues	0	0		0	
Tax Levy	241,694	241,694		241,694	0.00%
HUMAN SERVICES					
Expenditures	9,881,244	10,152,008	8,594,012	1,557,996	84.65%
Revenues	7,226,955	9,881,244	6,080,823	3,800,421	61.54%
Applied from Reserve	0	0		0	
Tax Levy	2,654,289	270,764		270,764	0.00%
HIGHWAY - ROADS AND BRIDGES					
Expenditures	4,770,374	4,770,374	4,175,888	594,486	87.54%
Revenues	2,734,078	2,768,928	1,536,053	1,232,875	55.47%
Debt Borrowing					
Applied from Reserve	0	0		0	
HIGHWAY-SUMMARY					
Expenditures	6,146,191	6,146,191	5,999,601	146,590	97.61%
Revenues	6,146,191	6,146,191	5,294,101	852,090	86.14%
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	399,595	93,755	81.00%
Revenues	117,000	117,000		117,000	0.00%
INFORMATION TECHNOLOGY					
Expenditures	970,459	970,459	950,217	20,242	97.91%
Revenues	17,731	17,731	8,330	9,401	46.98%
Tax Levy	952,728	952,728		952,728	0.00%
LAND CONSERVATION					
Expenditures	972,960	1,327,254	767,083	560,170	57.79%
Revenues	579,650	626,710	382,975	243,735	61.11%
Tax Levy	393,310	700,544		700,544	0.00%
LAND INFORMATION					
Expenditures	111,000	266,993	49,010	217,983	18.36%
Revenues	111,000	111,000	139,410	-28,410	125.59%
Tax Levy	0	155,993		155,993	0.00%
LAND USE PLANNING/ZONING					
Expenditures	496,200	601,953	449,554	152,399	74.68%
Revenues	154,075	154,075	167,635	-13,560	108.80%
Tax Levy	342,125	447,878		447,878	0.00%

Green Lake County, Wisconsin

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	560,131	575,641	-15,510	102.77%
Revenues	2,000	2,000	214	1,786	10.68%
Tax Levy	552,631	558,131		558,131	0.00%
MEDICAL EXAMINER					
Expenditures	141,434	141,434	134,225	7,209	94.90%
Revenues	63,400	63,400	115,161	-51,761	181.64%
Tax Levy	78,034	78,034		78,034	0.00%
PARKS					
Expenditures	206,017	206,017	226,796	-20,779	110.09%
Revenues	142,000	142,000	97,623	44,377	68.75%
Tax Levy	64,017	64,017		64,017	0.00%
PERSONNEL					
Expenditures	13,425	20,425	15,665	4,760	76.70%
Revenues	300	300		300	0.00%
Tax Levy	13,125	20,125		20,125	0.00%
PURCHASING/UTILITIES					
Expenditures	498,593	498,593	568,416	-69,823	114.00%
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	332,405	229,280	103,125	68.98%
Revenues	155,125	155,125	255,797	-100,672	164.90%
Applied Funds					
Tax Levy	143,760	177,280		177,280	0.00%
SHERIFF'S OFFICE					
Expenditures	6,151,466	6,358,456	5,967,452	391,004	93.85%
Revenues	721,061	721,061	592,033	129,028	82.11%
Applied from reserve	0	0		0	
Tax Levy	5,430,405	5,637,395		5,637,395	0.00%
TREASURER					
Expenditures	228,358	228,358	263,651	-35,293	115.46%
Revenues	13,800	13,800	3,480	10,320	25.22%
Tax Levy	214,558	214,558		214,558	0.00%
UW-EXTENSION					
Expenditures	133,015	138,702	114,392	24,310	82.47%
Revenues	4,574	4,574	4,445	129	97.18%
Tax Levy	128,441	134,128		134,128	0.00%
VETERANS' SERVICE OFFICE					
Expenditures	145,369	151,269	132,701	18,567	87.73%
Revenues	17,068	12,863	16,476	-3,613	128.09%
Tax Levy	128,301	138,406		138,406	0.00%
APPLIED FUNDS					
Expenditures	0	0		0	
Revenues	435,301	435,301		435,301	0.00%

Green Lake County, Wisconsin

Tax Levy	0	0	0		
CONTINGENCY					
Expenditures	132,865	114,129	0	114,129	0.00%
Revenues	0	0		0	
Tax Levy	132,865	114,129		114,129	0.00%
DEBT SERVICE					
Expenditures	1,299,021	1,299,021	1,298,509	512	99.96%
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	1,101,853	0	100.00%
Rev: Sales Tax + Inte	1,101,853	1,101,853	2,475,688	-1,373,835	224.68%
GENERAL REVENUES	1,057,567	1,174,566	1,799,799	-625,233	153.23%
911 PROJECT					
Expenditures	0	0		0	
ARPA					
Expenditures	0	2,034,415	362,643		17.83%
Revenue	0	0			
Interest			58,025		
Opioid Settlement					
Expenditures	0	0			
Revenue	0	0	208,529		
Interest			12,107		
Dog License					
Expenditures	0	0	8,618		
Revenue	0	0	6,230		
HHS - Income Maintenance - Passthrough					
Expenditures			8,211,795		
Revenue			8,211,794		
TOTALS from lines above					
Expenditures	39,838,577	44,381,975	44,787,200		100.91%
Revenues	21,275,516	24,365,007	28,157,766		115.57%
Applied from Reserve	661,606	435,301	0		
Calculated Levy	17,901,455	19,581,667	16,629,434		84.92%
TOTALS from the report					
EXPENDITURES		44,381,975	44,787,200	-405,224	100.91%
REVENUE		22,134,261	28,157,766	-6,023,505	127.21%
TAX LEVY		17,753,925		17,753,925	
NET (Over / (under) spend		-4,493,789	-16,629,434	12,135,644	

Compiled by: Finance Director

1/15/2025

FINANCE and INSURANCE COMMITTEE

December 18, 2024

\$6,286.83

We the undersigned members of the Finance and Insurance 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	\$ 260.04
William Boutwell, Supervisor Dist. 9*	\$ 304.12
Chuck Buss, Supervisor Dist. 2*	\$ 273.44
Brian Floeter, Supervisor Dist. 6	
Joe Gonyo, Supervisor Dist. 16*	\$ 166.80
Keith Hess, Supervisor Dist. 17*	\$ 232.80
Nancy Hiestand, Supervisor Dist. 8	
Nancy Hoffmann, Supervisor Dist. 1*	\$ 875.15
Nita Krenz, Supervisor Dist. 15*	\$ 778.98
Donald Lenz, Supervisor Dist. 13	
Dennis Mulder, Supervisor Dist. 14	
Liz Otto, County Clerk	
Harley Reabe, Supervisor Dist. 11*	\$ 509.38
Robert Schweder, Dist. 12*	\$ 580.60
Mike Skivington, Supervisor, Dist. 5*	\$ 413.36
Curt Talma, Supervisor, Dist. 3*	\$ 532.56
Gene Thom, Supervisor, Dist. 19*	\$ 413.80
Richard Trochinski, Dist. 18	
Sue Wendt, Supervisor Dist. 10	\$ 185.00
Charlie Wielgosh, Supervisor Dist. 7*	\$ 760.80
Total	<u>\$ 6,286.83</u>

*More than one months payment

Harley Reabe

Donald Lenz

Dennis Mulder

Charlie Wielgosh

Brian Floeter

FINANCE and INSURANCE COMMITTEE

January 22, 2025

\$237.40

We the undersigned members of the Finance and Insurance 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>
Sue Shemanski	\$59.00
Pat Brandstetter	\$57.60
Raymond Hudzinski	\$53.40
Victor Shrock	\$67.40

\$237.40

*More than one month

Harley Reabe

Don Lenz

Charlie Wielgosh

Dennis Mulder

Brian Floeter