GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 9/19/2025

Amended Post Date:

The following documents are included in the packet for the Finance & Insurance Committee Meeting on September 19, 2025:

1) Agenda

2) Minutes – 8/27/2025

3) Susan Maier Report

4) Resolutions

- Establishing 2026 Annual Budgeted Wage Allocation
- Resolution Authorizing the Issuance and Establishing Parameters for the Sale of not to Exceed $2,500,000 General Obligations Promissory Notes

5) Treasurer's Monthly Report

6) Finance Report

7) Revenue and Expenditures

8) 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, September 24, 2025 Time: 3:30 PM
The Green Lake County Government Center, County Board Room
571 County Road A, Green Lake WI

AGENDA

Finance & Insurance 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: 8/27/2025
5. Public Comment (3 minute limit)
6. Appearances
   - Susan Maier, MSA – Discontinued RLF Housing Program Administration
   - Justin Fischer, Baird Public Finance – Highway Bonding
7. Resolutions
   - Establishing 2026 Annual Budgeted Wage Allocation
   - Resolution Authorizing the Issuance and Establishing Parameters for the Sale of not to Exceed $2,500,000 General Obligation Promissory Notes
8. Treasurer's Monthly Report
   - Tax Collection Update
   - August Financial Reports
   - Sales Tax Update
9. In Rem property status update
10. Finance Report
11. Insurance update -County Clerk
12. Budget review of Revenue and Expenditures
13. Supervisor/Lay People Monthly Claims
14. Committee Discussion
    - Future Meeting Dates: October 22nd, 2025
    - Future Agenda items for action & discussion
15. 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
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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 & INSURANCE COMMITTEE
August 27, 2025

The regular meeting of the Finance & Insurance Committee was called to order by Chair Harley Reabe on Wednesday, August 27, 2025 at 3:30 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:	Harley Reabe	Absent:	Don Lenz
	Brian Floeter		
	Dennis Mulder		
	Charlie Wielgosh		

Other County Employees Present: Liz Otto, County Clerk; Jessica McLean, Treasurer; Jason Jerome, Interim County Administrator; Kayla Yonke, HHS Financial Manager; Mike Van Meel, Maintenance Supervisor; Jeff Mann, Corporation Counsel

MINUTES OF 07/23/2025
Motion/second (Floeter/Mulder) to approve the minutes of the 07/23/2025 meeting with no additions or corrections. Motion carried with no negative vote.

PUBLIC COMMENT (3 minute limit) – none

TREASURER'S MONTHLY REPORT
- **Tax Collection Update**
- **July Financial Reports**
- **Sales Tax Update**

Treasurer Jessica McLean stated sales tax is up for the last month. Tax collection is coming in at the normal rate.

IN REM PROPERTY STATUS UPDATE
Treasurer Jess McLean stated there are still 3 parcels on the list. A notice will be in the paper next week. Corporation Counsel Jeff Mann updated the committee on the bankruptcy case.

DISCUSSION AND POSSIBLE ACTION REGARDING SECURITY CAMERAS AT BOAT LAUNCH FACILITIES
Chair Reabe stated this is an informational item only. Corporation Counsel Jeff Mann stated that the boat launch funds would be paying for 2 cameras only – the boat launch at Dodge Memorial Park and the boat launch at Sunset Park.

FINANCE REPORT
Finance Manager Kayla Yonke stated a draft audit should be available in September. Interim County Manager Jason Jerome stated that all of the 2026 budgets have been submitted by the departments and are being compiled. He plans to submit a preliminary 2026 budget to the Finance Committee in September.

CREDIT CARD
- **Maintenance – Van Meel**

Chair Reabe introduced Mike Van Meel, Maintenance Supervisor, to the committee.

Motion/second (Mulder/Wielgosh) to approve the credit card request for $5,000. Motion carried with no negative vote.

BUDGET ADJUSTMENT
- **Radio Towers**

Finance Manager Kayla Yonke stated that the funding was taken out of the budget in 2023 so this has been being paid out of contingency. She will make sure this is a line item in the budget for 2026.

Motion/second (Floeter/Wielgosh) to approve the budget adjustment for $14,000 out of contingency. Motion carried with no negative vote.

INSURANCE UPDATE – COUNTY CLERK
County Clerk Liz Otto stated that employee open enrollment for 2026 health insurance coverage will start October 6 through October 31. Network Health will be on site on September 29 from Noon – 4:00 PM to answer any questions that employees have.

BUDGET REVIEW OF REVENUES AND EXPENDITURES
No questions or comments.

SUPERVISOR/LAY PEOPLE MONTHLY CLAIMS

- **Supervisor claims - $4,058.10**
- **Lay People - $47.80**

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

COMMITTEE DISCUSSION

- **Future meeting dates: Regular meeting – September 24, 2025 @ 3:30 PM**
- **Future agenda items for action & discussion:** Justin Fischer from Baird will provide a presentation on the roads and bridges bonding

ADJOURNMENT
Chair Reabe adjourned the meeting at 3:48 PM.

Submitted by,

Liz Otto
County Clerk

From: Susan Maier
To: Otto, Liz
Subject: Discontinued RLF Housing Program Administration
Attachments: image001.png
image002.png
image003.png

Good morning,

As you may know, the Department of Administration (DOA) is moving forward with plans to phase out the CDBG Small Cities RLF Housing Programs. In response to this development, MSA is prepared to continue administering your local program once it is discontinued by the DOA; however, please be advised that the cost of MSA's services can no longer be funded through the housing program itself.

MSA will continue to provide the following services:

- Monitoring homeowner insurance compliance

- Processing subordination requests (for refinancing, home improvements, etc.)
  - Send subordination request to the lender
  - Review the subordination request to ensure they are following the state subordination policy
  - If approved, need to get the subordination agreement from the lender and have it signed and returned to lender

- Managing loan payoffs
  - Determine appropriate payoff amount
  - Send payoff letter to title company
  - Prepare satisfaction for signature
  - Have satisfaction recorded with the Register of Deeds
  - Return funds to the DOA – to be done by municipality

- Handling rental payments (if applicable)
  - Return to the DOA quarterly or annually – to be done with municipality

- Maintaining the loan receivable report
  - Update with each payoff & rental payments
  - Update annually – need to check if homeowners still reside in home

- Re-recording 30-year-old mortgages
  - Prepare Notice of Recorded Mortgage for signature
  - Have document recorded with the Register of Deeds

- Creating and distributing annual landlord coupon books (if applicable)

As a reminder, all project and administrative files must be kept forever – or until the DOA provides approval to destroy any records. If MSA no longer administers the program, all project and administrative files will be returned to your community once the program is discontinued.

To help offset administrative expenses, your community may retain $250 from each loan that is fully paid off. Over the last five years, the County has had fifteen loans paid back for an average of approximately three loans per year (possibility of $750 in administrative funds retained each year). MSA is currently managing 50 projects that are supported by loans requiring ongoing maintenance.

MSA proposes an annual fee of $3,000 to continue administering Green Lake County's discontinued CDBG Small Cities RLF Housing Program, which includes the applicable services outlined above. Additionally, the contract can be revisited annually to determine if the fee should be adjusted based on loan activity, including any payoffs received throughout the year.

These changes will not be implemented until HUD approves the Consolidated Plan and the DOA formally discontinues the RLF housing programs. This process may extend into later this year. Once finalized, there will still be time to wrap up any ongoing projects before the program is officially closed and the remaining funds are returned to the DOA.

No changes will be made regarding the administration of the program until we have confirmation from the DOA regarding discontinuation of the program.

Please let me know if you would like to continue with MSA's services once the program is discontinued under these terms or if you would like to discuss this further.

Thank you,
Sue

Susan Maier | Housing Specialist
MSA Professional Services, Inc.
100% Employee Owned
+1 (920) 392-5143

RESOLUTION NUMBER -2025

Establishing 2026 Annual Budgeted Wage Allocation

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the 16th of September, 2025, does resolve as follows:

WHEREAS, Green Lake County strives to provide maximum service to its residents while minimizing the financial impact of county taxes on taxpayers, and

WHEREAS, Green Lake County continues to operate under State imposed budgetary constraints while providing mandated services, and

WHEREAS, Green Lake County has now established a policy and practice of compensating employees based on a competitive market salary rate, the quality of their performance, and future non-union wage adjustments occur at 1,3,5,7 and 10 years of service and are earned on the merits of employee performance, and

WHEREAS, the County Manager is developing the 2026 Proposed Annual Budget for review and adoption by the Green Lake County Board in November 2025, and wage costs must be incorporated into the proposed budget.

Majority vote is needed to pass.

Roll Call on Resolution No. -2025

Ayes , Nays , Absent , Abstain

Passed and Adopted/Rejected this 16th day of September 2025.

____
County Board Chairman

____
ATTEST: County Clerk
Approve as to Form:

____
Corporation Counsel

/s/ Dennis Mulder
Dennis Mulder

Approved by Finance

Submitted by Administrative Committee:

/s/ David Abendroth
David Abendroth, Chair

/s/ Gene Thom
Gene Thom, Vice Chair

Absent
Brian Floeter

/s/ Joe Gonyo
Joe Gonyo

/s/ Nancy Hoffmann
Nancy Hoffmann

/s/ Bob Schweder
Bob Schweder

NOW THEREFORE BE IT RESOLVED by the Green Lake County Board of Supervisors that each 2026 departmental budget shall include an amount equal to 2.4% increase of gross wages based on the federal social security COLA of gross wages to be allocated accordingly; and

BE IT FURTHER RESOLVED that any staff in 2025 at year's of service 1,3, 5, 7 or 10 be placed in the appropriate step after finalization of the annual performance evaluation process with the employee's eligibility for the step increase based on the merits of each individual employee's performance, and

BE IT FURTHER RESOLVED that the purpose statement and fiscal note is a directive of the Green Lake County Board.

FISCAL NOTE: For 2026 the levied general pay increase based on employee performance shall not exceed **$335,000.00**. Budgeted proceeds not allocated as a step increase shall be transferred to the Non-Lapsing Retirement/Salary/Fringe Pool (Acct# 23-101-23-51820-999) to cover budget variations that occur due to internal position postings, new position hires, retirements, merit pay variations, etc. that are unknown variables that impact budgeted salary/fringe benefits for the year.

RESOLUTION NUMBER -2025

RESOLUTION AUTHORIZING THE ISSUANCE AND ESTABLISHING PARAMETERS FOR THE SALE OF NOT TO EXCEED $2,500,000 GENERAL OBLIGATION PROMISSORY NOTES

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the DATE day of MONTH, 2025, does resolve as follows:

WHEREAS, the County Board of Supervisors hereby finds and determines that it is necessary, desirable and in the best interest of Green Lake County, Wisconsin (the "County") to raise funds for public purposes, including paying the cost of capital improvement projects such as highway improvements (the "Project");

WHEREAS, the County Board of Supervisors hereby finds and determines that the Project is within the County's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes;

WHEREAS, the County is authorized by the provisions of Section 67.12(12), Wisconsin Statutes, to borrow money and issue general obligation promissory notes for such public purposes;

Roll Call on Resolution No. -2025

Ayes , Nays , Absent , Abstain 0

Passed and Adopted/Rejected this DATE day of MONTH, 2025.

County Board Chairman

ATTEST: County Clerk
Approve as to Form:

Corporation Counsel

Submitted by Finance & Insurance Committee

Harley Reabe, Chair

Brian Floeter, Vice Chair

Dennis Mulder

Don Lenz

Charlie Wielgosh

WHEREAS, the County may issue general obligation promissory notes only if one or more of the conditions specified in Section 67.045, Wisconsin Statutes apply;

WHEREAS, general obligation promissory notes to finance the Project may be issued under Section 67.045(1)(f), Wisconsin Statutes, if approved by a vote of at least three-fourths of the members-elect of the County Board of Supervisors;

WHEREAS, the County Board of Supervisors deems it necessary and in the best interest of the County to borrow the monies needed for the Project through the issuance of general obligation promissory notes (the "Notes") pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, upon satisfaction of the terms and conditions hereafter provided;

WHEREAS, none of the proceeds of the Notes shall be used to fund the operating expenses of the general fund of the County or to fund the operating expenses of any special revenue fund of the County that is supported by property taxes;

WHEREAS, it is the finding of the County Board of Supervisors that it is necessary, desirable and in the best interest of the County to authorize the issuance of and to sell the Notes to Robert W. Baird & Co. Incorporated (the "Purchaser");

WHEREAS, the Purchaser intends to submit a note purchase agreement to the County (the "Proposal") offering to purchase the Notes in accordance with the terms and conditions to be set forth in the Proposal; and

WHEREAS, in order to facilitate the sale of the Notes to the Purchaser in a timely manner, the County Board of Supervisors hereby finds and determines that it is necessary, desirable and in the best interest of the County to delegate to either the County Administrator or the Chairperson of the County Board of Supervisors (each an "Authorized Officer") the authority to accept the Proposal on behalf of the County so long as the Proposal meets the terms and conditions set forth in this Resolution by executing a certificate in substantially the form attached hereto as Exhibit A and incorporated herein by reference (the "Approving Certificate").

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors that there shall be issued general obligation promissory notes of the County in a principal amount not to exceed $2,500,000 for the purpose of financing the Project; and

NOW, THEREFORE, BE IT FURTHER RESOLVED:

Section 1. Sale of the Notes; Parameters. For the purpose of paying costs of the Project, there shall be borrowed pursuant to Section 67.12(12), Wisconsin Statutes, the principal sum of not to exceed TWO MILLION FIVE HUNDRED THOUSAND DOLLARS ($2,500,000) from the Purchaser upon the terms and subject to the conditions set forth in this Resolution. Subject to satisfaction of the condition set forth in

Section 15 of this Resolution, the Chairperson and County Clerk are hereby authorized, empowered and directed to make, execute, issue and sell to the Purchaser for, on behalf of and in the name of the County, Notes aggregating the principal amount of not to exceed TWO MILLION FIVE HUNDRED THOUSAND DOLLARS ($2,500,000). The purchase price to be paid to the County for the Notes shall not be less than 96.00% of the principal amount of the Notes and the difference between the initial public offering price of the Notes and the purchase price to be paid to the County by the Purchaser shall not exceed 4.00% of the principal amount of the Notes, with an amount not to exceed 1.25% of the principal amount of the Notes representing the Purchaser's compensation.

Section 2. Terms of the Notes. The Notes shall be designated "General Obligation Promissory Notes" (unless a different designation is set forth in the Approving Certificate); shall be issued in the aggregate principal amount of up to $2,500,000; shall be dated as of their date of issuance; shall be in the denomination of $5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and mature or be subject to mandatory redemption on the dates and in the principal amounts set forth below, provided that the principal amount of each maturity or mandatory redemption amount may be increased or decreased by up to $250,000 per maturity or mandatory redemption amount, that a maturity or mandatory redemption payment may be eliminated if the amount of such maturity or mandatory redemption payment is less than or equal to $250,000 and that the aggregate principal amount of the Notes shall not exceed $2,500,000. The schedule below assumes the Notes are issued in the aggregate principal amount of $2,500,000.

Date	Principal Amount
03-01-2026	$420,000
03-01-2027	490,000
03-01-2028	165,000
03-01-2029	175,000
03-01-2030	185,000
03-01-2031	195,000
03-01-2032	205,000
03-01-2033	215,000
03-01-2034	220,000
03-01-2035	230,000

Interest shall be payable semi-annually on March 1 and September 1 of each year commencing on March 1, 2026 or on such other date approved by an Authorized Officer in the Approving Certificate. The true interest cost on the Notes (computed taking the Purchaser's compensation into account) shall not exceed 4.50%. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board.

Section 3. Redemption Provisions. The Notes shall be subject to optional redemption as set forth on the Approving Certificate. If the Proposal specifies that certain of the Notes shall be subject to mandatory redemption, the terms of such mandatory redemption shall be set forth on an attachment to the Approving Certificate labeled as Schedule MRP. Upon the optional redemption of any of the Notes subject to mandatory redemption, the principal amount of such Notes so redeemed shall be credited against the mandatory redemption payments established in the Approving Certificate in such manner as the County shall direct.

Section 4. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the County are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the County a direct annual irrepealable tax in the years 2025 through 2034 for the payments due in the years 2026 through 2035 in the amounts as are sufficient to meet the principal and interest payments when due.

(B) Tax Collection. So long as any part of the principal of or interest on the Notes remains unpaid, the County shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be, from year to year, carried onto the tax roll of the County and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the County for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Notes when due, the requisite amounts shall be paid from other funds of the County then available, which sums shall be replaced upon the collection of the taxes herein levied.

Section 6. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There shall be and there hereby is established in the treasury of the County, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the County may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for General Obligation Promissory Notes – 2025B" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. There shall be deposited into the Debt Service Fund Account (i) all accrued interest received by the County at the time of delivery of and payment for the Notes; (ii) any premium which may be received by the County above the par value of the Notes and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Notes when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Notes until all such principal and interest has been paid in full and the Notes canceled; provided (i) the funds to provide for each payment of principal of and interest on the Notes prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Notes may be used to reduce the next succeeding tax levy, or may, at the option of the County, be invested by purchasing the Notes as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(C) Remaining Monies. When all of the Notes have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the County, unless the County Board of Supervisors directs otherwise.

Section 7. Proceeds of the Notes; Segregated Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium and accrued interest which must be paid at the time of the delivery of the Notes into the Debt Service Fund Account created above) shall be deposited into a special fund (the "Borrowed Money Fund") separate and distinct from all other funds of the County and disbursed solely for the purpose or purposes for which borrowed. In no event shall monies in the Borrowed Money Fund be used to fund operating expenses of the general fund of the County or of any special revenue fund of the County that is supported by property taxes. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purpose or purposes for which the Notes have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose(s) shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the County, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The County represents and covenants that the projects financed by the Notes and the ownership, management and use of the projects will not cause the Notes to be "private activity bonds" within the meaning of Section 141 of the Code. The County further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes including, if applicable, the rebate requirements of Section 148(f) of the Code. The County further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Notes) if taking, permitting or omitting to take such action would cause any of the Notes to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Notes to be included in the gross income of the recipients thereof for federal income tax purposes. The County Clerk or other officer of the County charged with the responsibility of issuing the Notes shall provide an appropriate certificate of the County certifying that the County can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The County also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes provided that in meeting such requirements the County will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Execution of the Notes; Closing; Professional Services. The Notes shall be issued in printed form, executed on behalf of the County by the manual or facsimile signatures of the Chairperson and County Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the County of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Notes may be imprinted on the Notes in lieu of the manual signature of the officer but, unless the County has contracted with a fiscal agent to authenticate the Notes, at least one of the signatures appearing on each Note shall be a manual signature. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the

Notes and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The County hereby authorizes the officers and agents of the County to enter into, on its behalf, agreements and contracts in conjunction with the Notes, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Notes is hereby ratified and approved in all respects.

Section 11. Payment of the Notes; Fiscal Agent. The principal of and interest on the Notes shall be paid by Zions Bancorporation, National Association, which is hereby appointed as the County's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The County hereby authorizes the Chairperson and County Clerk or other appropriate officers of the County to enter into a Fiscal Agency Agreement between the County and the Fiscal Agent. Such contract may provide, among other things, for the performance by the Fiscal Agent of the functions listed in Wis. Stats. Sec. 67.10(2)(a) to (j), where applicable, with respect to the Notes.

Section 12. Persons Treated as Owners; Transfer of Notes. The County shall cause books for the registration and for the transfer of the Notes to be kept by the Fiscal Agent. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Chairperson and County Clerk shall execute and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Note surrendered for transfer.

The County shall cooperate in any such transfer, and the Chairperson and County Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

Section 13. Record Date. The 15th day of the calendar month next preceding each interest payment date shall be the record date for the Notes (the "Record Date"). Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the County at the close of business on the Record Date.

Section 14. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Notes eligible for the services provided by The Depository

Trust Company, New York, New York ("DTC"), the County agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the County Clerk or other authorized representative of the County is authorized and directed to execute and deliver to DTC on behalf of the County to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the County Clerk's office.

Section 15. Condition on Issuance and Sale of the Notes. The issuance of the Notes and the sale of the Notes to the Purchaser are subject to approval by an Authorized Officer of the principal amount, definitive maturities, redemption provisions, interest rates and purchase price for the Notes, which approval shall be evidenced by execution by an Authorized Officer of the Approving Certificate.

The Notes shall not be issued, sold or delivered until this condition is satisfied. Upon satisfaction of this condition, an Authorized Officer is authorized to execute a Proposal with the Purchaser providing for the sale of the Notes to the Purchaser.

Section 16. Official Statement. The County Board of Supervisors hereby directs an Authorized Officer to approve the Preliminary Official Statement with respect to the Notes and deem the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by an Authorized Officer or other officers of the County in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate County official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The County Clerk shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 17. Undertaking to Provide Continuing Disclosure. The County hereby covenants and agrees, for the benefit of the owners of the Notes, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Notes or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the County to comply with the provisions of the Undertaking shall not be an event of default with respect to the Notes).

To the extent required under the Rule, the Chairperson and County Clerk, or other officer of the County charged with the responsibility for issuing the Notes, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the County's Undertaking.

Section 18. Record Book. The County Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 19. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Notes, the officers of the County are authorized to take all actions necessary to obtain such municipal bond insurance. The Chairperson and County Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the Chairperson and County Clerk including provisions regarding restrictions on investment of Note proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Notes by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Note provided herein.

Section 20. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the County Board of Supervisors or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Fiscal note is attached.

EXHIBIT A

APPROVING CERTIFICATE

The undersigned [County Administrator] [Chairperson] of Green Lake County, Wisconsin (the "County"), hereby certifies that:

1. Resolution. On October 21, 2025, the County Board of Supervisors of the County adopted a resolution (the "Resolution") authorizing the issuance and establishing parameters for the sale of not to exceed $2,500,000 General Obligation Promissory Notes of the County (the "Notes") to Robert W. Baird & Co. Incorporated (the "Purchaser") and delegating to me the authority to approve the Preliminary Official Statement, to approve the purchase proposal for the Notes, and to determine the details for the Notes within the parameters established by the Resolution.

2. Proposal; Terms of the Notes. On the date hereof, the Purchaser offered to purchase the Notes in accordance with the terms set forth in the Note Purchase Agreement between the County and the Purchaser attached hereto as Schedule I (the "Proposal"). The Proposal meets the parameters established by the Resolution and is hereby approved and accepted.

The Notes shall be issued in the aggregate principal amount of $__________, which is not more than the $2,500,000 approved by the Resolution, and shall mature on March 1 of each of the years and in the amounts and shall bear interest at the rates per annum as set forth in the Pricing Summary attached hereto as Schedule II and incorporated herein by this reference. The amount of each annual principal or mandatory redemption payment due on the Notes is not more than $250,000 more or less per maturity or mandatory redemption amount than the schedule included in the Resolution as set forth below [(although a maturity or mandatory redemption payment may have been eliminated if the amount of such maturity or mandatory redemption amount was less than or equal to $250,000)]:

Date	Resolution Schedule	Actual Amount
03-01-2026	$420,000	$__________
03-01-2027	490,000	__________
03-01-2028	165,000	__________
03-01-2029	175,000	__________
03-01-2030	185,000	__________
03-01-2031	195,000	__________
03-01-2032	205,000	__________
03-01-2033	215,000	__________
03-01-2034	220,000	__________
03-01-2035	230,000	__________

The true interest cost on the Notes (computed taking the Purchaser's compensation into account) is _________%, which is not in excess of 4.50%, as required by the Resolution.

3. Purchase Price of the Notes. The Notes shall be sold to the Purchaser in accordance with the terms of the Proposal at a price of $_________, plus accrued interest, if any, to the date of delivery of the Notes, which is not less than 96.00% of the principal amount of the Notes, as required by the Resolution.

The difference between the initial public offering prices provided by the Purchaser of the Notes ($_________) and the purchase price to be paid to the County by the Purchaser ($_________) is $_________, or _____% of the principal amount of the Notes, which does not exceed 4.00% of the principal amount of the Notes. The portion of such amount representing Purchaser's compensation is $_________, or not more than 1.25% of the principal amount of the Notes.

4. Redemption Provisions of the Notes. The Notes maturing on March 1, ______ and thereafter are subject to redemption prior to maturity, at the option of the County, on March 1, ______ or on any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, from maturities selected by the County and within each maturity by lot, at the principal amount thereof, plus accrued interest to the date of redemption. [The Proposal specifies that [some of] the Notes are subject to mandatory redemption. The terms of such mandatory redemption are set forth on an attachment hereto as Schedule MRP and incorporated herein by this reference.]

5. Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same respectively falls due, the full faith, credit and taxing powers of the County have been irrevocably pledged and there has been levied on all of the taxable property in the County, pursuant to the Resolution, a direct, annual irrepealable tax in an amount and at the times sufficient for said purpose. Such tax shall be for the years and in the amounts set forth on the debt service schedule attached hereto as Schedule III.

6. Preliminary Official Statement. The Preliminary Official Statement with respect to the Notes is hereby approved and deemed "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934.

7. Approval. This Certificate constitutes my approval of the Proposal, and the principal amount, definitive maturities, interest rates, purchase price and redemption provisions for the Notes and the direct annual irrepealable tax levy to repay the Notes, in satisfaction of the parameters set forth in the Resolution.

IN WITNESS WHEREOF, I have executed this Certificate on _______________________, 2025 pursuant to the authority delegated to me in the Resolution.

____

[Jason Jerome
County Administrator]

____

[David Abendroth
Chairperson]

SCHEDULE I TO APPROVING CERTIFICATE

Proposal

To be provided by the Purchaser and incorporated into the Certificate.

(See Attached)

SCHEDULE II TO APPROVING CERTIFICATE

Pricing Summary

To be provided by the Purchaser and incorporated into the Certificate.

(See Attached)

SCHEDULE III TO APPROVING CERTIFICATE

Debt Service Schedule and Irrepealable Tax Levies

To be provided by the Purchaser and incorporated into the Certificate.

(See Attached)

[SCHEDULE MRP

Mandatory Redemption Provision

The Notes due on March 1, ____, ____ and ____ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on March 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on March 1, 20__

Redemption Date	Amount
____	$______
____	______
____	______ (maturity)

For the Term Bonds Maturing on March 1, 20__

Redemption Date	Amount
____	$______
____	______
____	______ (maturity)

For the Term Bonds Maturing on March 1, 20__

Redemption Date	Amount
____	$______
____	______
____	______ (maturity)

For the Term Bonds Maturing on March 1, 20__

Redemption Date	Amount
____	$______
____	______
____	______ (maturity)]

EXHIBIT B

(Form of Note)

REGISTERED NO. R-___	UNITED STATES OF AMERICA STATE OF WISCONSIN GREEN LAKE COUNTY GENERAL OBLIGATION PROMISSORY NOTE	DOLLARS $______

MATURITY DATE:	ORIGINAL DATE OF ISSUE:	INTEREST RATE:	CUSIP:
March 1, _____	November 25, 2025	____%	______

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: ______________________ THOUSAND DOLLARS ($_________)

FOR VALUE RECEIVED, Green Lake County, Wisconsin (the "County"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable semi-annually on March 1 and September 1 of each year commencing on March 1, 2026 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Note are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Note is registered on the Bond Register maintained by Zions Bancorporation, National Association (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding each interest payment date (the "Record Date"). This Note is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

For the prompt payment of this Note together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the County are hereby irrevocably pledged.

This Note is one of an issue of Notes aggregating the principal amount of $__________, all of which are of like tenor, except as to denomination, interest rate, maturity date and redemption provision, issued by the County pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, for public purposes, including paying the cost of capital improvement projects such as highway improvements, as authorized by a resolution adopted on October 21, 2025 as supplemented by an Approving Certificate, dated ______________, 2025 (the "Approving Certificate") (collectively, the "Resolution"). Said Resolution is recorded in the official minutes of the County Board of Supervisors for said date.

The Notes maturing on March 1, ___________ and thereafter are subject to redemption prior to maturity, at the option of the County, on March 1, ________ or on any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, from maturities selected by the County, and within each maturity by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

[The Notes maturing in the years ________ are subject to mandatory redemption by lot as provided in the Approving Certificate, at the redemption price of par plus accrued interest to the date of redemption and without premium.]

In the event the Notes are redeemed prior to maturity, as long as the Notes are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Notes of a maturity are to be called for redemption, the Notes of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Notes called for redemption, CUSIP numbers, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Notes shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Notes shall no longer be deemed to be outstanding.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the County, including this Note and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Note, together with the interest thereon, when and as payable.

This Note is transferable only upon the books of the County kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Notes, and the County appoints another depository, upon surrender of the Note to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Note in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the County for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Notes (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Notes, or (iii) with respect to any particular Note, after such Note has been called for redemption. The Fiscal Agent and County may treat and consider the Depository in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Notes are issuable solely as negotiable, fully-registered Notes without coupons in the denomination of $5,000 or any integral multiple thereof.

This Note shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, Green Lake County, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the manual or facsimile signatures of its duly qualified Chairperson and County Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

GREEN LAKE COUNTY, WISCONSIN

By: ______________________________
David Abendroth
Chairperson

(SEAL)

By: ______________________________
Elizabeth Otto
County Clerk

Date of Authentication: _______________, ______

CERTIFICATE OF AUTHENTICATION

This Note is one of the Notes of the issue authorized by the within-mentioned Resolution of Green Lake County, Wisconsin.

ZIONS BANCORPORATION,
NATIONAL ASSOCIATION

By_____________________________
Authorized Signatory

QB\98502326.1

<u>ASSIGNMENT</u>

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

____

(Name and Address of Assignee)

____

(Social Security or other Identifying Number of Assignee)

the within Note and all rights thereunder and hereby irrevocably constitutes and appoints _________________________________, Legal Representative, to transfer said Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: ____________________

Signature Guaranteed:

_________________________	_________________________
(e.g. Bank, Trust Company or Securities Firm)	(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

____

(Authorized Officer)

GREEN LAKE COUNTY
OFFICE OF THE COUNTY TREASURER

Jessica McLean
Treasurer

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

September 18, 2025

Memo to Finance Committee:

SALES TAX

The August sales tax deposit was $247,899.42.

TAX COLLECTION

As of 08/31/25, we have $657,051.01 left to collect for 2024 property taxes.

On the first business day of September, we issued a certificate number to every parcel with delinquent 2024 taxes. This year we mailed out 421 letters. The number of letters mailed this year is higher when compared to last year's number by 7 letters. This "issuance" starts the redemption period until Green Lake County could foreclose on the property.

IN-REM

There are currently 55 parcels that have delinquent taxes for 2022.

November 16, 2025, is the redemption date for the 3 parcels with 2021 delinquent taxes.

CREDIT CARD

Per this month's credit card statement, we have a balance of 339,887 credit card points. The county has earned an additional 45,491 points this statement. This calculates to $3,398.87.

Respectfully submitted,

Jessica McLean

Jessica McLean

GREEN LAKE COUNTY TREASURER'S REPORT

AUGUST 2025

		TREASURER'S CASH BALANCE:	7/31/2025	**2,638,989.31**
RECEIPTS:				
	General:		**1,587,264.52**	
	Redemption Tax - Principle		**34,147.33**	
	Redemption Tax - Interest		**8,581.98**	
	Redemption Tax - Penalty		**4,290.98**	
	Postponed & Delinquent Tax - Principle		**1,394,163.47**	
	Postponed & Delinquent Tax - Interest		**7,103.28**	
	Postponed & Delinquent Tax - Penalty		**3,698.97**	
	Postponed & Delinquent Tax - Principle: Specials		**4,219.57**	
	Interest Tax - Specials		**294.52**	
	Sales Tax Deposit from State		**247,899.42**	
	Highway Loan Interest Wire		**4,279.17**	
	August Settlement Tranfer from HB ICS		**9,313,428.46**	
	Transfer from LGIP for September Bond Payment		**85,329.40**	
	Transfer from LGIP For Highway Building Invoices		**1,201,612.85**	
		TOTAL RECEIPTS:	**13,896,313.92**	**16,535,303.23**
DISBURSEMENTS:				
	General Maintenance:		**2,044,767.06**	
	Direct Deposit Payroll		**642,114.53**	
	DHHS Deposit to LGIP		**813,313.17**	
	Payroll deductions and taxes		**392,619.51**	
	Sales Tax Money Transfer to LGIP		**250,363.26**	
	Real Estate Transfer Fees		**32,820.24**	
	Fleetcore		**1,418.40**	
	Monthly Insurance		**273,632.08**	
	Allstate Insurance		**3,363.90**	
	Monthly Credit Card		**49,978.77**	
	Delta Dental		**7,838.12**	
	Highway Note Interest Payment		**4,279.17**	
	FSA Funds		**1,921.94**	
	State of WI Background Checks		**14.00**	
	Transfer to Horicon ICS		**2,000,000.00**	
	Transfer to DNR Account for CC Payment		**14.00**	
	August Settlement		**9,313,428.46**	
		TOTAL DISBURSEMENTS:	**15,831,886.61**	
		TREASURER'S CASH BALANCE:	08/31/25	**703,416.62**

BANK RECONCILIATION				
	Green Lake Horicon Bank - Checking:	195	206,214.25	Balanced Monthly
	Green Lake Horicon Bank - Money Market:	224	656,086.49	Balanced Monthly
		TOTAL	**862,300.74**	
Less Outstanding Checks			**158,884.12**	Balanced with Bank & ALIO Monthly
Available Bank Balance			**703,416.62**	

CASH BALANCE	**703,416.62**
TREASURER'S CASH	**703,416.62**
DIFFERENCE	**0.00**

GREEN LAKE COUNTY TREASURER'S REPORT

AUGUST 2025

RECONCILIATION OF RECEIPTS & DEPOSITS

Cash in Office	July 31, 2025	0.00
Total Receipts	AUGUST 2025	13,896,313.92
SUB TOTAL		**13,896,313.92**
Less Deposits for Month:		13,896,313.92
Cash in Office	8/31/2025	-

PROOF OF OUTSTANDING CHECKS

Outstanding Checks	July 31, 2025	245,102.17
Total Disbursements	AUGUST 2025	15,831,886.61
SUB TOTAL		**16,076,988.78**
Less Checks Cashed by Bank		3,399,287.83
DHHS Deposit to LGIP		813,313.17
Payroll deductions and taxes		141,711.94
Transfer to Horicon ICS		2,000,000.00
Sales Tax transfer to LGIP		250,363.26
August Settlement		9,313,428.46
Outstanding Checks	**8/31/2025**	**158,884.12**

2025 INTEREST REVENUE

1/31/25	Money Markets	January Interest	$46,094.01
2/28/25	Money Markets	February Interest	$50,345.53
3/31/25	Money Markets	March Interest	$78,549.70
4/30/25	Money Markets	April Interest	$67,236.07
5/31/25	Money Markets	May Interest	$62,824.19
6/30/25	Money Markets	June Interest	$67,183.80
7/31/25	Money Markets	July Interest	$69,951.03
8/31/25	Money Markets	August Interest	$75,244.88
9/30/25	Money Markets	September Interest	$0.00
10/31/25	Money Markets	October Interest	$0.00
11/30/25	Money Markets	November Interest	$0.00
12/31/25	Money Markets	December Interest	$0.00
		TOTAL	**$517,429.21**

HORICON BANK ACCOUNTS	**Balance**
Gelhar Escrow Account #8674	$126,102.12

GREEN LAKE COUNTY TREASURER'S REPORT

INVESTMENTS AUGUST 2025

LOCAL GOVERNMENT INVESTMENT POOL **Account 01** #4000

Date		Account #01
07/31/25	Balance L.G.I.P.	692,524.01
	DCF SPARC PMT	19,376.17
	HSF COMM AIDS	793,937.00
	Interest	5,483.27
	Transfer to LGIP #2	69,977.65
		$1,441,342.80

Date Started	INSTITUTIONS			PRINCIPLE	YIELD RATE
04/20/11	Farmers & Merchants Bank**	Money Market	818	195,641.98	4.36%
03/16/23	Farmers & Merchants Bank**(ICS)	Money Market	818	437,098.09	4.36%
02/13/20	ERGO Bank**	Money Market	2620	660,696.85	2.43%
03/01/20	Fortifi Bank** (ICS)	ICS	4930	2,356,633.20	4.36%
11/03/20	Charles Schwab (Dana Investments)	Short-Term Bonds	9437	2,131,833.84	4.48%
05/21/21	ERGO Bank**	Money Market	2833	1,961,359.72	2.43%
11/01/15	Horicon Retirement	Money Market	4497	70.80	0.30%
08/05/13	Ripon Horicon Bank	Money Market	1744	5,354.61	1.05%
02/29/24	Horicon Bank** (ICS)	ICS	2082	8,186,247.98	4.36%
01/01/24	LGIP		#2 & #5	1,826,738.68	4.36%
		TOTAL		**$17,761,675.75**	

** Collateralized Investment

SALES TAX

	2025 PRINCIPLE	2025 INTEREST	TOTAL SALES TAX
BALANCE 12/31/2024			6,593,779.97
01/31/25	173,237.83	25,193.62	198,431.45
02/28/25	192,437.69	21,589.13	214,026.82
03/31/25	162,124.50	22,890.09	185,014.59
04/30/25	135,665.97	22,762.13	158,428.10
05/31/25	140,800.06	23,973.57	164,773.63
06/30/25	195,134.08	23,954.26	219,088.34
07/31/25	157,222.00	25,473.35	182,695.35
08/31/25	250,363.26	26,220.12	276,583.38
09/30/25	0.00	0.00	0.00
10/31/25	0.00	0.00	0.00
11/30/25	0.00	0.00	0.00
12/31/25	0.00	0.00	0.00
TOTAL COLLECTED IN 2025	**1,406,985.39**	**192,056.27**	**$8,192,821.63**
TOTAL 2025 LOAN PAYMENTS			**1,102,346.90**
TOTAL PAID TOWARDS UPGRADES			**0.00**
			$7,090,474.73

SALES TAX INVESTMENTS

	Institution	CD/MM #	Term	Principle Invested	Int. Rate
8/31/2025	LGIP Sales Tax Account #09			7,090,474.73	4.36%
	Total Funds Held in Trust			**$7,090,474.73**	

2025 LOAN PAYMENT HISTORY

PAYMENT DATE	LOAN PAYMENT AMOUNT	TOTAL	
02/13/25	$1,017,017.50	$1,017,017.50	
08/14/25	$85,329.40	$85,329.40	
		$1,102,346.90	**Total Paid on Loan in 2025**

2025 SECURITY UPGRADES

PAYMENT DATE	PAYMENT HISTORY	TOTAL	
	$0.00	$0.00	
	$0.00	$0.00	
		$0.00	**Total Paid Towards Upgrades**

AUGUST 2025

EFFECTIVE INTEREST RATES - OVERALL

INSTITUTION	AMOUNT	ACCOUNT NUMBER	RATE
L.G.I.P.	39,307,358.02		4.36%
Farmers & Merchants Bank**	195,641.98	818	4.36%
Farmers & Merchants Bank**(ICS)	437,098.09	7924	4.36%
ERGO Bank**	660,696.85	2620	2.43%
Fortifi Bank** (ICS)	2,356,633.20	4930	4.36%
Charles Schwab (Dana Investments)	2,131,833.84	9437	4.48%
ERGO Bank**	1,961,359.72	2833	2.43%
Horicon Retirement	70.80	4497	0.30%
Ripon Horicon Bank	5,354.61	1744	1.05%
Horicon Bank** (ICS)	8,186,247.98	2082	4.36%
Horicon Bank	656,086.49	224	0.30%
	55,898,381.58		
TOTAL INVESTED	**55,236,869.68**		

Date	Institution	Account #	Amount	
1/31/2025	LGIP	Account #1	3,636.90	
1/31/2025	Farmers & Merchants	818	2,469.25	
1/31/2025	ERGO Bank	2620	1,325.41	
1/31/2025	Fortifi Bank	4930	9,163.04	
1/31/2025	Charles Schwab	9437	6,277.61	
1/31/2025	Horicon Retirement	4497	1.18	
1/31/2025	Ripon Horicon Bank	1744	4.69	
1/31/2025	Horicon	224	259.01	
1/31/2025	Horicon	195	187.89	
1/31/2025	Horicon	2082	18,834.39	
1/31/2025	ERGO Bank	2833	3,934.64	
		TOTAL	INTEREST	$46,094.01

Date	Institution	Account #	Amount	
2/28/2025	LGIP	Account #1	1,939.86	
2/28/2025	Farmers & Merchants	818	2,187.30	
2/28/2025	ERGO Bank	2620	1,199.58	
2/28/2025	Fortifi Bank	4930	8,116.24	
2/28/2025	Charles Schwab	9437	6,924.32	
2/28/2025	Horicon Retirement	4497	1.22	
2/28/2025	Ripon Horicon Bank	1744	4.29	
2/28/2025	Horicon	224	332.55	
2/28/2025	Horicon	195	309.80	
2/28/2025	Horicon	2082	25,769.26	
2/28/2025	ERGO Bank	2833	3,561.11	
		TOTAL	INTEREST	$50,345.53

Date	Institution	Account #	Amount	
3/31/2025	LGIP	Account #1	1,943.83	
3/31/2025	Farmers & Merchants	818	2,317.96	
3/31/2025	ERGO Bank	2620	1,330.56	
3/31/2025	Fortifi Bank	4930	8,601.35	
3/31/2025	Charles Schwab	9437	9,472.22	
3/31/2025	Horicon Retirement	4497	3.43	
3/31/2025	Ripon Horicon Bank	1744	4.75	
3/31/2025	Horicon	224	175.21	
3/31/2025	Horicon	195	150.32	
3/31/2025	Horicon	2082	50,600.15	
3/31/2025	ERGO Bank	2833	3,949.92	
		TOTAL	INTEREST	$78,549.70

Date	Institution	Account #	Amount	
4/30/2025	LGIP	Account #1	1,482.31	
4/30/2025	Farmers & Merchants	818	2,249.36	
4/30/2025	ERGO Bank	2620	1,290.26	
4/30/2025	Fortifi Bank	4930	8,346.61	
4/30/2025	Charles Schwab	9437	7,337.52	
4/30/2025	Horicon Retirement	4497	1.27	
4/30/2025	Ripon Horicon Bank	1744	4.60	
4/30/2025	Horicon	224	126.68	
4/30/2025	Horicon	195	241.89	
4/30/2025	Horicon	2082	42,325.28	
4/30/2025	ERGO Bank	2833	3,830.29	
		TOTAL	INTEREST	$67,236.07

Date	Institution	Account #	Amount	
5/31/2025	LGIP	Account #1	721.33	
5/31/2025	Farmers & Merchants	818	2,327.54	
5/31/2025	ERGO Bank	2620	1,335.90	
5/31/2025	Fortifi Bank	4930	8,636.91	
5/31/2025	Charles Schwab	9437	8,509.43	
5/31/2025	Horicon Retirement	4497	1.41	
5/31/2025	Ripon Horicon Bank	1744	4.76	
5/31/2025	Horicon	224	240.30	
5/31/2025	Horicon	195	116.73	
5/31/2025	Horicon	2082	36,964.10	
5/31/2025	ERGO Bank	2833	3,965.78	
		TOTAL	INTEREST	$62,824.19

Date	Institution	Account #	Amount	
6/30/2025	LGIP	Account #1	1,291.57	
6/30/2025	Farmers & Merchants	818	2,260.78	
6/30/2025	ERGO Bank	2620	1,295.44	
6/30/2025	Fortifi Bank	4930	8,388.95	
6/30/2025	Charles Schwab	9437	7,929.54	
6/30/2025	Horicon Retirement	4497	5.16	
6/30/2025	Ripon Horicon Bank	1744	4.61	
6/30/2025	Horicon	224	110.00	
6/30/2025	Horicon	195	130.82	
6/30/2025	Horicon	2082	41,921.26	
6/30/2025	ERGO Bank	2833	3,845.67	
		TOTAL	INTEREST	$67,183.80

Date	Institution	Account #	Amount	
7/31/2025	LGIP	Account #1	2,610.70	
7/31/2025	Farmers & Merchants	818	2,328.62	
7/31/2025	ERGO Bank	2620	1,341.26	
7/31/2025	Fortifi Bank	4930	8,640.90	
7/31/2025	Charles Schwab	9437	14,712.17	
7/31/2025	Horicon Retirement	4497	1.18	
7/31/2025	Ripon Horicon Bank	1744	4.77	
7/31/2025	Horicon	224	445.32	
7/31/2025	Horicon	195	237.86	
7/31/2025	Horicon	2082	35,646.55	
7/31/2025	ERGO Bank	2833	3,981.70	
		TOTAL	INTEREST	$69,951.03

Date	Institution	Account #	Amount	
8/31/2025	LGIP	Account #1	5,483.27	
8/31/2025	Farmers & Merchants	818	2,337.24	
8/31/2025	ERGO Bank	2620	1,344.00	
8/31/2025	Fortifi Bank	4930	8,672.96	
8/31/2025	Charles Schwab	9437	3,989.82	
8/31/2025	Horicon Retirement	4497	1.18	
8/31/2025	Ripon Horicon Bank	1744	4.77	
8/31/2025	Horicon	224	436.01	
8/31/2025	Horicon	195	151.31	
8/31/2025	Horicon	2082	48,834.50	
8/31/2025	ERGO Bank	2833	3,989.82	
		TOTAL	INTEREST	$75,244.88

Date	Institution	Account #	Amount	
9/30/2025	LGIP	Account #1	0.00	
9/30/2025	Farmers & Merchants	818	0.00	
9/30/2025	ERGO Bank	2620	0.00	
9/30/2025	Fortifi Bank	4930	0.00	
9/30/2025	Charles Schwab	9437	0.00	
9/30/2025	Horicon Retirement	4497	0.00	
9/30/2025	Ripon Horicon Bank	1744	0.00	
9/30/2025	Horicon	224	0.00	
9/30/2025	Horicon	195	0.00	
9/30/2025	Horicon	2082	0.00	
9/30/2025	ERGO Bank	2833	0.00	
		TOTAL	INTEREST	$0.00

Date	Institution	Account #	Amount	
10/31/2025	LGIP	Account #1	0.00	
10/31/2025	Farmers & Merchants	818	0.00	
10/31/2025	ERGO Bank	2620	0.00	
10/31/2025	Fortifi Bank	4930	0.00	
10/31/2025	Charles Schwab	9437	0.00	
10/31/2025	Horicon Retirement	4497	0.00	
10/31/2025	Ripon Horicon Bank	1744	0.00	
10/31/2025	Horicon	224	0.00	
10/31/2025	Horicon	195	0.00	
10/31/2025	Horicon	2082	0.00	
10/31/2025	ERGO Bank	2833	0.00	
		TOTAL	INTEREST	$0.00

Date	Institution	Account #	Amount	
11/30/2025	LGIP	Account #1	0.00	
11/30/2025	Farmers & Merchants	818	0.00	
11/30/2025	ERGO Bank	2620	0.00	
11/30/2025	Fortifi Bank	4930	0.00	
11/30/2025	Charles Schwab	9437	0.00	
11/30/2025	Horicon Retirement	4497	0.00	
11/30/2025	Ripon Horicon Bank	1744	0.00	
11/30/2025	Horicon	224	0.00	
11/30/2025	Horicon	195	0.00	
11/30/2025	Horicon	2082	0.00	
11/30/2025	ERGO Bank	2833	0.00	
		TOTAL	INTEREST	$0.00

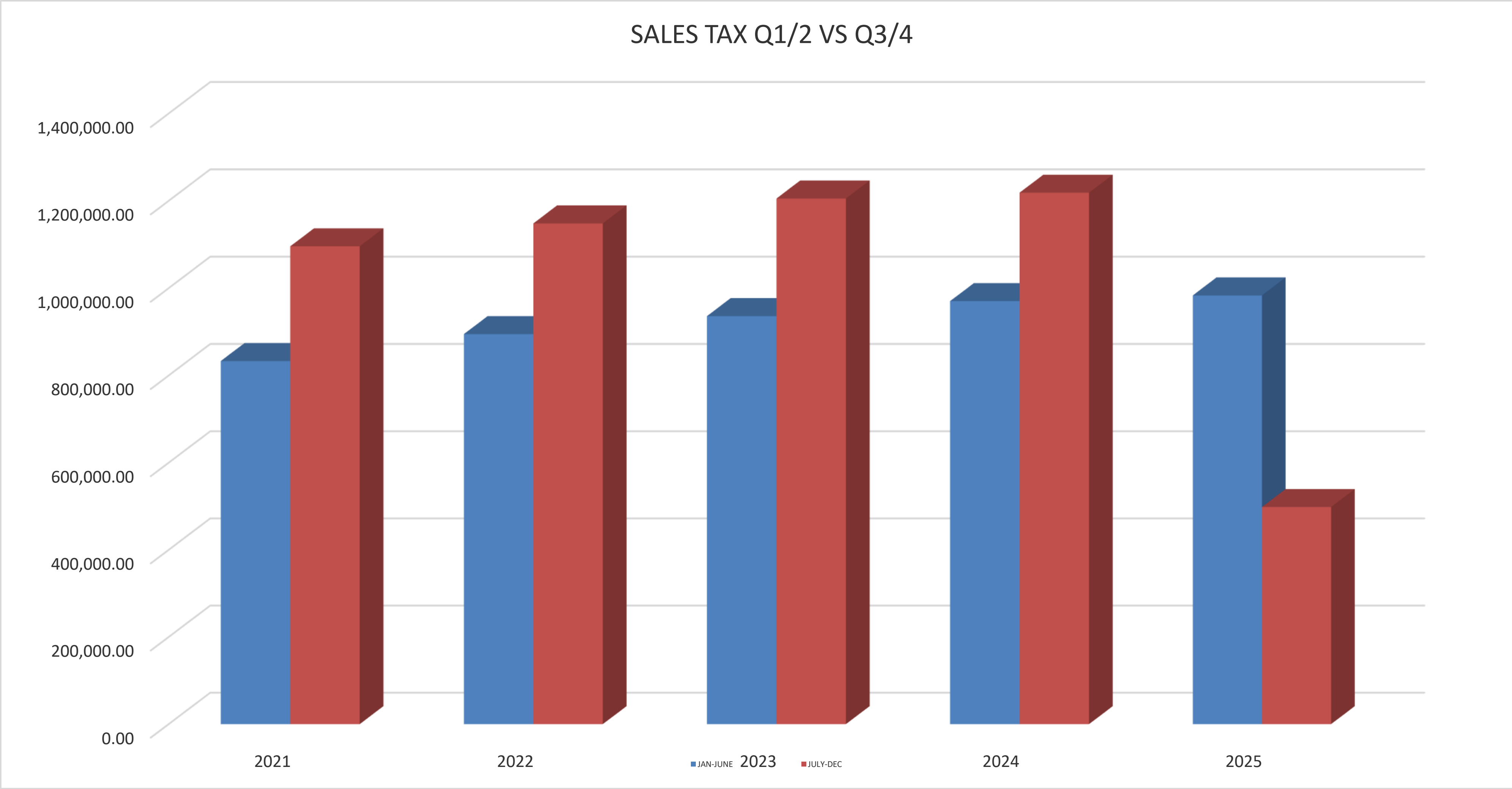
Date	Institution	Account #	Amount	
12/31/2025	LGIP	Account #1	0.00	
12/31/2025	Farmers & Merchants	818	0.00	
12/31/2025	ERGO Bank	2620	0.00	
12/31/2025	Fortifi Bank	4930	0.00	
12/31/2025	Charles Schwab	9437	0.00	
12/31/2025	Horicon Retirement	4497	0.00	
12/31/2025	Ripon Horicon Bank	1744	0.00	
12/31/2025	Horicon	224	0.00	
12/31/2025	Horicon	195	0.00	
12/31/2025	Horicon	2082	0.00	
12/31/2025	ERGO Bank	2833	0.00	
		TOTAL	INTEREST	$0.00

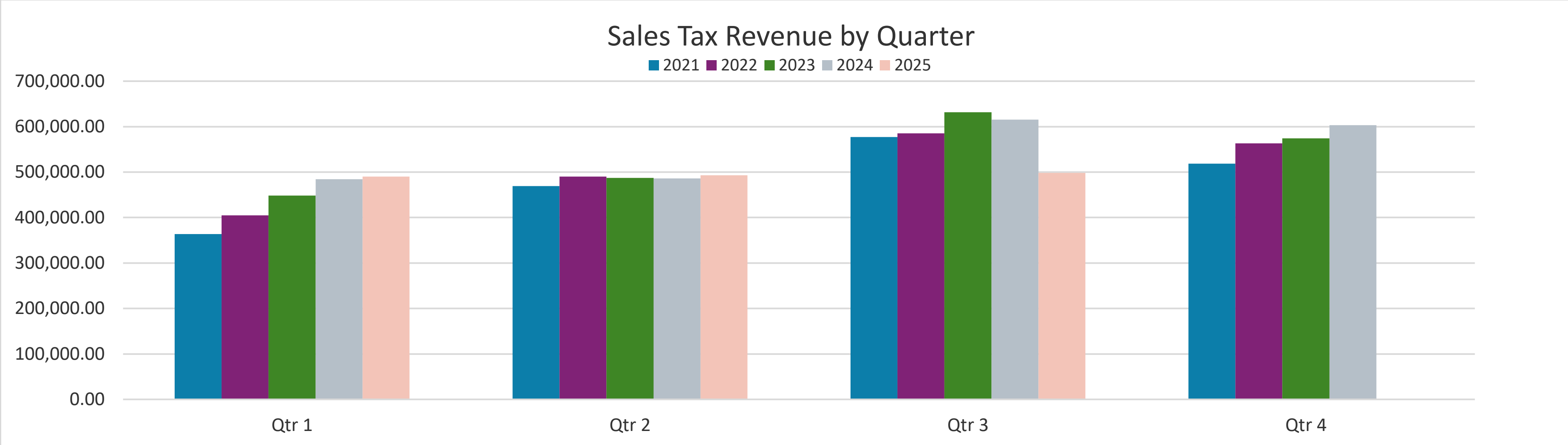
SALES TAX COMPARISON BY MONTH

	2021	2022	2023	2024	2025	Average	Highest	Lowest
JANUARY	129,049.30	129,910.32	132,549.17	126,028.23	192,437.69	102,609.72	192,437.69	62,321.73
FEBRUARY	133,920.39	165,044.95	196,656.86	213,847.99	162,124.50	104,878.09	213,847.99	60,255.84
MARCH	100,966.39	109,740.25	119,323.49	144,195.78	135,665.97	88,870.90	144,195.78	46,994.44
APRIL	127,433.63	136,138.08	127,794.28	113,200.60	140,800.06	82,235.50	140,800.06	36,804.46
MAY	151,450.22	159,631.49	170,254.53	191,510.44	195,134.08	96,673.72	195,134.08	41,257.94
JUNE	190,264.84	194,310.06	189,432.17	181,485.34	157,222.00	107,544.30	194,310.06	59,400.00
JULY	191,059.31	177,408.66	196,260.51	177,331.77	250,363.26	116,287.51	250,363.26	15,457.04
AUGUST	199,478.15	199,766.82	212,840.16	247,619.31	247,899.42	135,846.13	247,899.42	83,741.27
SEPTEMBER	186,737.85	207,875.18	222,261.39	190,556.96		127,797.65	222,261.39	1,077.35
OCTOBER	185,341.04	185,549.27	188,231.58	222,789.79		126,583.56	222,789.79	64,005.77
NOVEMBER	163,382.51	198,999.02	211,363.18	207,042.64		129,134.89	211,363.18	64,072.75
DECEMBER	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	1,928,870.31	2,043,043.43	2,141,306.87	2,188,846.68	1,481,646.98	1,282,657.90	2,141,306.87	931,953.00
	18.33%	5.92%	4.81%	2.22%	0.00%			

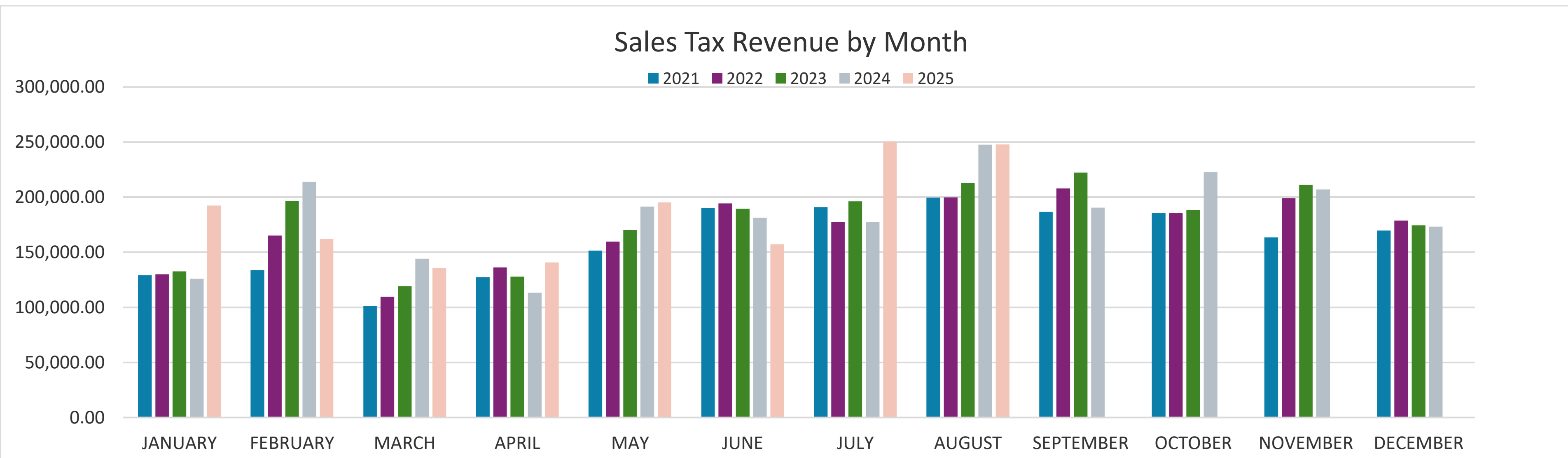
By Quarter	2021	2022	2023	2024	2025
Qtr 1	363,936.08	404,695.52	448,529.52	484,072.00	490,228.16
Qtr 2	469,148.69	490,079.63	487,480.98	486,196.38	493,156.14
Qtr 3	577,275.31	585,050.66	631,362.06	615,508.04	498,262.68
Qtr 4	518,510.23	563,217.62	573,934.31	603,070.26	0.00
Total	1,928,870.31	2,043,043.43	2,141,306.87	2,188,846.68	1,481,646.98
Variance	-	-	-	-	-

	2021	2022	2023	2024	2025
JAN-JUNE	833,084.77	894,775.15	936,010.50	970,268.38	983,384.30
JULY-DEC	1,095,785.54	1,148,268.28	1,205,296.37	1,218,578.30	498,262.68





Sales Tax Revenue by Quarter
2021 2022 2023 2024 2025
700,000.00
600,000.00
500,000.00
400,000.00
300,000.00
200,000.00
100,000.00
0.00
Qtr 1
Qtr 2
Qtr 3
Qtr 4



Sales Tax Revenue by Month
2021 2022 2023 2024 2025
300,000.00
250,000.00
200,000.00
150,000.00
100,000.00
50,000.00
0.00
JANUARY
FEBRUARY
MARCH
APRIL
MAY
JUNE
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER

Green Lake County

Finance Committee
September 19, 2025

Current Projects:

- 2024 Audit
  - CLA 2024 audit is still in progress
  - Auditors were on site on 9/16/2025 to meet with myself and Stefanie one last time for the 2024 audit statements
  - Single Audit and Financial Statement drafts are set to be in hand by 9/30/2025. CLA is currently running the statements through the approval process in-house.

- 2026 Budget is in progress
  - Currently working on balancing with under $200,000 to go!
  - Balanced Budget will be presented at October Finance meeting.

- 2025 Cash Reconciliation is in process

Goals:

- 2025 Audit
  - Work towards clearing up some audit findings
- Balance out Cash and Investments with the auditors as of 9/30/2025
  - This will make the 2025 year end audit smoother
  - This will also help to achieve meeting the typical 6 month deadline after year closes for financial statements.
- Streamline Financial processes within the county to better ensure accuracy and segregation of duties.

Respectfully submitted,

Kayla Yonke
Green Lake County

		2023 Budgeted	2023 Actual	2024 Budgeted	2024 Actual	2025 Budgeted	Actual As of 8/31/2025	% of Budget
					Not final			
Tax Levy Misc								
	Revenues						$ 1,127,031.39	
County Board/Committees								
	Expenditures	$ 75,521.00	$ 80,783.44	$ 74,948.00	$ 58,950.08	$ 67,838.00	$ 40,683.82	60%
	Revenues							
	Tax Levy	$ 75,521.00	$ 80,783.44	$ 74,948.00	$ 58,950.08	$ 67,838.00	$ 40,683.82	
	Increase(Decrease)				$ (21,833.36)	$ 8,887.92		
Library Services								
	Expenditures	$ 363,314.00	$ 363,314.00	$ 363,314.00	$ 363,314.00	$ 377,430.00	$ 377,428.55	100%
	Revenues					$ -	$ -	
	Tax Levy	$ 363,314.00	$ 363,314.00	$ 363,314.00	$ 363,314.00	$ 377,430.00	$ 377,428.55	
	Increase(Decrease)				$ -	$ 14,116.00		
Economic Development								
	Expenditures	$ 12,025.00	$ 11,900.00	$ 26,168.00	$ 26,168.00	$ 12,000.00	$ 12,000.00	100%
	Revenues							
	Tax Levy	$ 12,025.00	$ 11,900.00	$ 26,168.00	$ 26,168.00	$ 12,000.00	$ 12,000.00	
	Increase(Decrease)				$ 14,268.00	$ (14,168.00)		
Clerk of Courts								
	Expenditures	$ 491,686.00	$ 559,925.47	$ 504,651.00	$ 575,365.13	$ 554,229.02	$ 324,469.96	59%
	Revenues	$ 257,655.00	$ 268,112.88	$ 263,335.00	$ 296,028.29	$ 273,855.00	$ 267,218.29	98%
	Tax Levy	$ 234,031.00	$ 291,812.59	$ 241,316.00	$ 279,336.84	$ 280,374.02	$ 57,251.67	
	Increase(Decrease)				$ (12,475.75)	$ 1,037.18		
District Attorney								
	Expenditures	$ 236,207.00	$ 239,993.36	$ 243,581.00	$ 244,275.86	$ 251,883.96	$ 175,820.08	70%
	Revenues							
	Tax Levy	$ 236,207.00	$ 239,993.36	$ 243,581.00	$ 244,275.86	$ 251,883.96	$ 175,820.08	
	Increase(Decrease)				$ 4,282.50	$ 7,608.10		
Corparation Counsel								
	Expenditures	$ 225,303.00	$ 189,503.52	$ 214,640.00	$ 197,747.94	$ 221,280.87	$ 130,789.83	59%
	Revenues	$ 60,750.00	$ 150,575.55	$ 61,250.00	$ 80,933.13	$ 61,250.00	$ 52,978.10	86%
	Tax Levy	$ 164,553.00	$ 38,927.97	$ 153,390.00	$ 116,814.81	$ 160,030.87	$ 77,811.73	
	Increase(Decrease)				$ 77,886.84	$ 43,216.06		
County Clerk								
	Expenditures	$ 1,018,949.00	$ 965,094.59	$ 1,330,187.00	$ 1,208,498.58	$ 1,250,543.01	$ 917,616.28	73%
	Revenues	$ 19,135.00	$ 28,819.85	$ 35,375.00	$ 62,946.97	$ 33,975.00	$ 24,547.71	72%
	Tax Levy	$ 999,814.00	$ 936,274.74	$ 1,294,812.00	$ 1,145,551.61	$ 1,216,568.01	$ 893,068.57	
	Increase(Decrease)				$ 209,276.87	$ 71,016.40		
Circuit Court - Probate								
	Expenditures	$ 117,622.00	$ 126,663.60	$ 130,239.98	$ 122,557.00	$ 131,693.48	$ 85,185.28	65%
	Revenues	$ 25,000.00	$ 21,830.12	$ 24,000.00	$ 20,444.18	$ 24,000.00	$ 24,446.00	102%
	Tax Levy	$ 92,622.00	$ 104,833.48	$ 106,239.98	$ 102,112.82	$ 107,693.48	$ 60,739.28	
	Increase(Decrease)				$ (2,720.66)	$ 5,580.66		
Maintenance								
	Expenditures	$ 538,844.05	$ 591,454.14	$ 560,131.00	$ 596,459.18	$ 596,210.14	$ 394,831.17	66%
	Revenues	$ 2,000.00	$ -	$ 32,000.00	$ 213.60	$ 2,000.00	$ -	0%
	Tax Levy	$ 536,844.05	$ 591,454.14	$ 528,131.00	$ 596,245.58	$ 594,210.14	$ 394,831.17	
	Increase(Decrease)				$ 4,791.44	$ (2,035.44)		
Register of Deeds								
	Expenditures	$ 285,321.00	$ 264,855.27	$ 298,885.00	$ 236,197.59	$ 291,176.81	$ 171,178.06	59%
	Revenues	$ 180,150.00	$ 225,627.21	$ 155,125.00	$ 255,797.24	$ 175,125.00	$ 163,476.63	93%
	Tax Levy	$ 105,171.00	$ 39,228.06	$ 143,760.00	$ (19,599.65)	$ 116,051.81	$ 7,701.43	
	Increase(Decrease)				$ (58,827.71)	$ 135,651.46		
Treasurer								
	Expenditures	$ 217,714.00	$ 227,420.01	$ 228,358.00	$ 271,760.79	$ 264,008.49	$ 165,961.52	63%
	Revenues	$ 14,600.00	$ 34,664.30	$ 13,800.00	$ 3,480.17	$ 15,444.00	$ 16,854.50	109%
	Tax Levy	$ 203,114.00	$ 192,755.71	$ 214,558.00	$ 268,280.62	$ 248,564.49	$ 149,107.02	
	Increase(Decrease)				$ 75,524.91	$ (19,716.13)		
Law Enforcement								
	Expenditures	$ 5,605,472.00	$ 5,557,866.70	$ 6,225,292.46	$ 6,139,913.72	$ 6,183,055.32	$ 4,137,458.59	67%
	Revenues	$ 448,437.00	$ 400,837.35	$ 691,061.00	$ 592,336.78	$ 919,291.50	$ 435,346.22	47%
	Tax Levy	$ 5,157,035.00	$ 5,157,029.35	$ 5,534,231.46	$ 5,547,576.94	$ 5,263,763.82	$ 3,702,112.37	
	Increase(Decrease)				$ 390,547.59	$ (283,813.12)		
Land Use Planning & Zoning								
	Expenditures	$ 456,206.00	$ 431,438.27	$ 496,200.00	$ 466,861.44	$ 506,664.24	$ 310,409.73	61%
	Revenues	$ 152,725.00	$ 178,975.00	$ 154,075.00	$ 167,635.00	$ 163,525.00	$ 88,625.00	54%
	Tax Levy	$ 303,481.00	$ 252,463.27	$ 342,125.00	$ 299,226.44	$ 343,139.24	$ 221,784.73	
	Increase(Decrease)				$ 46,763.17	$ 43,912.80		

Veterans								
	Expenditures	$ 139,363.00	$ 132,680.70	$ 145,369.00	$ 150,343.83	$ 143,523.64	$ 93,260.66	65%
	Revenues	$ 17,368.00	$ 28,991.47	$ 12,863.00	$ 16,476.25	$ 11,850.00	$ 21,232.62	179%
	Tax Levy	$ 121,995.00	$ 103,689.23	$ 132,506.00	$ 133,867.58	$ 131,673.64	$ 72,028.04	
	Increase(Decrease)				$ 30,178.35	$ (2,193.94)		
Parks								
	Expenditures	$ 211,793.61	$ 164,456.12	$ 206,017.00	$ 227,975.82	$ 95,130.88	$ 94,672.82	100%
	Revenues	$ 140,560.00	$ 101,889.15	$ 142,000.00	$ 97,623.00	$ 20,000.00	$ 44,013.00	220%
	Tax Levy	$ 71,233.61	$ 62,566.97	$ 64,017.00	$ 130,352.82	$ 75,130.88	$ 50,659.82	
	Increase(Decrease)				$ 67,785.85	$ (55,221.94)		
County Fair/UW Extension								
	Expenditures	$ 322,909.00	$ 265,934.84	$ 267,063.00	$ 239,184.45	$ 255,963.51	$ 140,270.58	55%
	Revenues	$ 47,457.00	$ 58,625.85	$ 56,124.00	$ 59,010.04	$ 56,674.00	$ 30,640.06	54%
	Tax Levy	$ 275,452.00	$ 207,308.99	$ 210,939.00	$ 180,174.41	$ 199,289.51	$ 109,630.52	
	Increase(Decrease)				$ (27,134.58)	$ 19,115.10		
Land Conservation								
	Expenditures	$ 793,881.00	$ 743,386.89	$ 1,057,519.96	$ 816,013.73	$ 1,032,111.01	$ 459,048.59	44%
	Revenues	$ 430,697.00	$ 365,519.26	$ 626,709.96	$ 501,204.97	$ 544,734.00	$ 161,916.78	30%
	Tax Levy	$ 363,184.00	$ 377,867.63	$ 430,810.00	$ 314,808.76	$ 487,377.01	$ 297,131.81	
	Increase(Decrease)				$ (63,058.87)	$ 172,568.25		
Emergency Government								
	Expenditures	$ 76,076.00	$ 67,373.98	$ 69,344.00	$ 68,072.72	$ 59,429.66	$ 67,256.18	113%
	Revenues	$ 39,021.00	$ 68,919.79	$ 31,550.00	$ -	$ 56,301.61	$ 54,992.14	98%
	Tax Levy	$ 37,055.00	$ (1,545.81)	$ 37,794.00	$ 68,072.72	$ 3,128.05	$ 12,264.04	
	Increase(Decrease)				$ 69,618.53	$ (64,944.67)		
Medical Examiner								
	Expenditures	$ 53,470.00	$ 124,450.27	$ 141,434.00	$ 143,103.75	$ 135,053.30	$ 96,725.99	72%
	Revenues	$ -	$ 66,560.18	$ 63,400.00	$ 115,160.57	$ 33,200.00	$ 22,887.99	69%
	Tax Levy	$ 53,470.00	$ 57,890.09	$ 78,034.00	$ 27,943.18	$ 101,853.30	$ 73,838.00	
	Increase(Decrease)				$ (29,946.91)	$ 73,910.12		
Land Information								
	Expenditures	$ 153,000.00	$ 166,507.15	$ 111,000.00	$ 115,285.34	$ 148,544.00	$ 63,301.14	43%
	Revenues	$ 153,000.00	$ 164,529.00	$ 111,000.00	$ 115,160.57	$ 168,544.00	$ 113,010.00	67%
	Tax Levy	$ -	$ 1,978.15	$ -	$ 124.77	$ (20,000.00)	$ (49,708.86)	
	Increase(Decrease)				$ (1,853.38)	$ (20,124.77)		
County Administrator								
	Expenditures	$ 300,461.00	$ 368,977.01	$ 169,892.00	$ 165,093.11	$ 161,210.31	$ 58,075.91	36%
	Revenues			$ 4,500.00	$ -	$ 4,500.00	$ -	0%
	Tax Levy	$ 300,461.00	$ 368,977.01	$ 165,392.00	$ 165,093.11	$ 156,710.31	$ 58,075.91	
	Increase(Decrease)				$ (203,883.90)	$ (8,382.80)		
Personnel								
	Expenditures	$ 49,368.00	$ 33,874.75	$ 20,425.00	$ 18,447.88	$ 14,450.00	$ 11,765.68	81%
	Revenues	$ 4,500.00	$ -	$ 300.00	$ -	$ 300.00	$ -	0%
	Tax Levy	$ 44,868.00	$ 33,874.75	$ 20,125.00	$ 18,447.88	$ 14,150.00	$ 11,765.68	
	Increase(Decrease)				$ (15,426.87)	$ (4,297.88)		
Finance		Was in Administrators Budget						
	Expenditures			$ 241,694.00	$ 316,034.81	$ 267,342.40	$ 121,436.09	45%
	Revenues							
	Tax Levy			$ 241,694.00	$ 316,034.81	$ 267,342.40	$ 121,436.09	
	Increase(Decrease)					$ (48,692.41)		
IT								
	Expenditures	$ 840,315.00	$ 792,948.95	$ 970,459.00	$ 962,816.67	$ 972,550.05	$ 740,219.22	76%
	Revenues	$ 14,471.00	$ 11,747.72	$ 17,731.00	$ 8,330.48	$ 14,310.00	$ 8,753.62	61%
	Tax Levy	$ 825,844.00	$ 781,201.23	$ 952,728.00	$ 954,486.19	$ 958,240.05	$ 731,465.60	
	Increase(Decrease)				$ 173,284.96	$ 3,753.86		
Contingency Funds								
	Expenditures	$ 1,159,295.00	$ 127,664.98	$ 1,076,018.69	$ 58,532.61	$ 1,154,221.86	$ 485,628.89	42%
	Revenues	$ 122,950.00	$ 264,663.13	$ 543,278.00	$ 114,866.85	$ -	$ 40,264.72	
	Tax Levy	$ 1,036,345.00	$ (136,998.15)	$ 532,740.69	$ (56,334.24)	$ 1,154,221.86	$ 445,364.17	
	Increase(Decrease)				$ 80,663.91	$ 1,210,556.10		
HHS								
	Expenditures	$ 7,523,334.00	$ 7,273,599.67	$ 7,634,486.62	$ 16,214,524.61	$ 16,251,584.01	$ 10,301,610.62	63%
	Revenues	$ 5,171,601.00	$ 5,373,216.65	$ 5,336,453.00	$ 15,721,292.67	$ 14,158,479.79	$ 7,435,011.60	53%
	Tax Levy	$ 2,351,733.00	$ 2,342,750.00	$ 2,278,454.00	$ 493,231.94	$ 2,045,929.96	$ 2,866,599.02	
	Increase(Decrease)				$ (1,849,518.06)	$ 1,552,698.02		
Aging								
	Expenditures	$ 2,149,373.00	$ 2,139,346.56	$ 2,266,337.00	$ 2,387,420.68	$ 1,260,809.28	$ 838,407.70	66%
	Revenues	$ 1,828,400.00	$ 1,917,557.09	$ 1,890,502.00	$ 2,100,629.91	$ 958,955.00	$ 555,339.00	58%
	Tax Levy	$ 320,973.00	$ 221,789.47	$ 375,835.00	$ 286,790.77	$ 287,574.28	$ 283,068.70	
	Increase(Decrease)				$ 65,001.30	$ 783.51		

County Roads and Bridges								
	Expenditures	$ 4,536,153.00	$ 5,107,334.93	$ 4,770,374.00	$ 4,910,215.05	$ 5,178,788.48	$ 2,109,036.94	41%
	Revenues	$ 1,980,008.00	$ 4,782,949.12	$ 1,568,928.00	$ 1,536,053.18	$ 2,693,711.00	$ 820,211.64	30%
	Tax Levy	$ 2,556,146.00	$ 2,556,146.00	$ 2,036,296.00	$ 3,374,161.87	$ 2,485,077.00	$ 1,288,825.30	52%
	Increase(Decrease)				$ 818,015.87	$ (889,084.87)		
Emergency Medical Services								
	Expenditures	$ 2,257,638.00	$ 1,866,468.67	$ 3,445,513.12	$ 1,739,602.77	$ 4,146,046.35	$ 704,236.39	17%
	Revenues	$ 20,000.00	$ -				$ -	
	Tax Levy	$ 2,237,638.00	$ 1,866,468.67	$ 3,445,513.12	$ 1,739,602.77	$ 2,463,800.00	$ -	0%
	Increase(Decrease)				$ (126,865.90)	$ 724,197.23		
Debt Service								
	Expenditures	$ 1,904,094.00	$ 2,244,161.15	$ 2,400,874.00	$ 2,400,361.81	$ 2,453,696.90	$ 614,984.40	25%
	Revenues	$ 1,102,594.00	$ 2,577,841.82	$ 1,101,853.00	$ 2,475,688.45	$ 1,102,346.90	$ 3,011,881.50	273%
	Tax Levy	$ 801,500.00	$ 801,500.00	$ 1,299,021.00	$ (75,326.64)	$ 1,351,350.00	$ (2,396,897.10)	
	Increase(Decrease)							
Capital Outlay								
	Expenditures	$ 1,279,025.65	$ 1,059,617.89	$ 518,636.68	$ 358,182.82	$ 214,041.09	$ 82,544.33	39%
	Revenues	$ 695,596.00		$ 226,305.00	$ -	$ 55,580.00	$ -	0%
	Tax Levy	$ 583,429.65	$ 218,362.00	$ 518,636.68	$ 358,182.82	$ 158,461.09	$ 82,544.33	52%
	Increase(Decrease)							
Highway								
	Expenditures	$ 5,598,204.00	$ 6,194,648.71	$ 6,146,191.00	$ 6,152,672.68	$ 6,493,655.00	$ 3,809,013.44	59%
	Revenues	$ 5,598,204.00	$ 6,454,707.67	$ 6,146,191.00	$ 6,309,845.94	$ 6,493,655.00	$ 3,153,933.48	49%
	Tax Levy	$ -	$ (260,058.96)	$ -	$ (157,173.26)	$ -	$ 655,079.96	
	Increase(Decrease)							
Total from lines above	Expenditures	$ 38,991,937.31	$ 38,483,645.59	$ 42,355,243.51	$ 47,951,954.45	$ 51,146,165.07	$ 28,135,328.44	55%
	Revenues	$ 18,526,879.00	$ 23,547,160.16	$ 19,309,708.96	$ 30,651,158.24	$ 28,041,606.80	$ 17,674,611.99	63%
	Total Levy	$ 20,465,059.31	$ 17,904,537.38	$ 22,087,109.93	$ 17,300,796.21	$ 21,360,857.18	$ 10,883,511.45	51%
	Tax Levy excluded from limit	$ 2,607,737.00	$ 2,607,737.00	$ 2,734,581.00	$ 2,734,581.00	$ 2,841,230.00	$ 2,841,230.00	
	Tax Levy subject to Limit	$ 15,146,188.00	$ 15,146,188.00	$ 15,602,175.00	$ 15,602,175.00	$ 15,737,191.00	$ 15,737,191.00	
	Total Allowable Tax Levy	$ 17,753,925.00	$ 17,753,925.00	$ 18,336,756.00	$ 18,336,756.00	$ 18,578,421.00	$ 18,578,421.00	
	Increase to Levy Limit				$ 582,831.00	$ 241,665.00	$ 241,665.00	
		2023 Year End Head Count 191		2024 Year End Head Count 198		Head Count as of 8/20/2025 188		

FINANCE and INSURANCE COMMITTEE
September 24, 2025
$4,062.10

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	$ 328.00
William Boutwell, Supervisor Dist. 9	
Chuck Buss, Supervisor Dist. 2	$ 141.20
Brian Floeter, Supervisor Dist. 6	
Joe Gonyo, Supervisor Dist. 16*	$ 518.30
Keith Hess, Supervisor Dist. 17	
Nancy Hiestand, Supervisor Dist. 8*	$ 1,095.60
Nancy Hoffmann, Supervisor Dist. 1*	$ 914.20
Nita Krenz, Supervisor Dist. 15	
Donald Lenz, Supervisor Dist. 13	
Dennis Mulder, Supervisor Dist. 14	$ 182.00
Liz Otto, County Clerk	
Harley Reabe, Supervisor Dist. 11	
Robert Schweder, Dist. 12	$ 227.00
Mike Skivington, Supervisor, Dist. 5	$ 437.80
Curt Talma, Supervisor, Dist. 3	
Gene Thom, Supervisor, Dist. 19	$ 123.00
Richard Trochinski, Dist. 18	
Sue Wendt, Supervisor Dist. 10	$ 95.00
Charlie Wielgosh, Supervisor Dist. 7	
Total	$ 4,062.10

*More than one months payment

Harley Reabe

Donald Lenz

Dennis Mulder

Charlie Wielgosh

Brian Floeter

FINANCE and INSURANCE COMMITTEE
September 24th, 2025
$221.30

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
Sue Shemanski	
Pat Brandstetter	
Andrew Brendemihl	$66.00
Robert Burdick	
Raymond Hudzinski	
Victor Shrock	
David Albright	$49.90
Christine Schapfel	$47.80
Teresa Mauel	
Mary Hess	
Ron Triemstra	
Peter Wallace	
Rick Dornfeld	
Susan Jungenberg	$ 57.60
	$221.30

*More than one month

Harley Reabe

Don Lenz

Charlie Wielgosh

Dennis Mulder

Brian Floeter