



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 04/22/2021

Amended* Post Date: 04/26/2021

The following documents are included in the packet for the Finance Committee on April 28, 2021:

- 1) ***Amended Agenda**
- 2) Minutes from 03/24/2021
- 3) Treasurer's Report
- 4) ***Relating to Committed Funds for 2021 as Required by GASB #54**



**GREEN LAKE COUNTY
OFFICE OF THE COUNTY CLERK**

*Elizabeth Otto
County Clerk*

*Office: 920-294-4005
FAX: 920-294-4009*

***Finance Committee
Meeting Notice***

***Date: April 28, 2021 Time: 4:00 PM
The Green Lake County Government Center, County Board Room
571 County Road A, Green Lake WI***

Amended AGENDA*

**Committee
Members**

*Harley Reabe, Chair
Brian Floeter, Vice-Chair
Don Lenz
David Abendroth
Dennis Mulder*

Elizabeth Otto, Secretary

1. Call to Order
2. Certification of Open Meeting Law
3. Pledge of Allegiance
4. Minutes: 03/24/2021
5. Treasurer's Monthly Report
 - Tax Collection Update
 - March Financial Reports
 - Sales Tax Update
6. *Resolutions
 - *Relating to Committed Funds for 2021 as Required by GASB #54
7. Open and Take Action on In-Rem Bids
8. In-Rem Update
9. Budget Review of Revenue and Expenditures
10. Supervisor/Lay People Monthly Claims
11. Committee Discussion
 - Future Meeting Dates: Regular Meeting 05/26/2021
 - Future Agenda items for action & discussion
12. Adjourn

Due to the COVID-19 pandemic, this meeting will be conducted and available through in person attendance (6 ft. social distancing and face masks required) or audio/visual communication. Remote access can be obtained through the following link:

Topic: Finance Meeting

Time: Apr 28, 2021 04:00 PM Central Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/95935829853?pwd=UXhPdUR6VjU1MjBCbmpoOHAybXJ6dz09>

Meeting ID: 959 3582 9853

Passcode: 570733

Dial by your location

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 436 2866 US (New York)

Kindly arrange to be present, if unable to do so, please notify our office.
Elizabeth Otto, County Clerk

Please note: Meeting area is accessible to the physically disabled. Anyone planning to attend who needs visual or audio assistance, should contact the County Clerk's Office, 294-4005, not later than 3 days before date of the meeting.

FINANCE COMMITTEE
March 24, 2021

The meeting of the Finance Committee was called to order by Chair Harley Reabe on Wednesday, March 24, 2021 at 4:00 PM, in the County Board Room and via Zoom 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 (in person): Dave Abendroth
 Brian Floeter
 Don Lenz
 Dennis Mulder (Zoom)
 Harley Reabe

Other County Employees Present: Amanda Toney, Treasurer; Kayla Yonke, HHS Business Manager; Liz Otto, County Clerk; Dawn Klockow, Corporation Counsel (Zoom); Ed Tetzlaff, Financial Manager (Zoom); Jason Jerome, HHS Director; Cathy Schmit, County Administrator (Zoom); Sheriff Mark Podoll; Matt Vandekolk, Chief Deputy

MINUTES

Motion/second (Abendroth/Lenz) to approve the minutes of the February 24, 2021 meeting with no additions or corrections. Motion carried with no negative vote.

TREASURER'S MONTHLY REPORT

• **Tax Collection Update**

Treasurer Amanda Toney stated that her office is "on track" for tax collection for the year.

• **February Financial Reports**

Treasurer Amanda Toney stated that the February settlement is complete.

• **Sales Tax Update**

Treasurer Amanda Toney stated that the sales tax collections were 7% above last year for February.

OPEN AND TAKE ACTION ON IN-REM BIDS

Chair Reabe opened the bids received for the following properties:

N5157 Lueck Lane, Town of Princeton – 3 bids received (\$17,641.47 minimum bid required)

- DAMAK LLC - \$1,000.00
- Jeremy Herwig - \$21,050.00
- Brad & Christine Roehl - \$30,105.00

Motion/second (Abendroth/Mulder) to accept the bid of \$31,105.00 from Brad and Christine Roehl. Supervisor Floeter noted that the bid for \$21,050.00 was from the adjoining property owners. Motion carried with no negative vote.

Parcel #016-00926-0301, Town of Kingston – 2 bids received (\$330.83 minimum bid required)

- DAMAK LLC - \$100.00
- Yavonne Utke - \$351.00

Motion/second (Floeter/Lenz) to accept the bid of \$351.00 from Yvonne Utke. Motion carried with no negative vote.

Parcel #154-00162-0000/154-00162-0100, Village of Marquette – 3 bids received (\$5,181.59 minimum bid required)

- DAMAK LLC - \$1,000.00
- Mel Bruenig - \$7,151.00
- Gerald Krueger - \$8,000.00

Motion/second (Abendroth/Floeter) to accept the bid of \$8,000.00 from Gerald Krueger. Motion carried with no negative vote.

Parcel #271-00637-0000, City of Princeton – 1 bid received (\$2,332.71 minimum bid)

- DAMAK LLC - \$1,000.00

Motion/second (Lenz/Abendroth) to reject the bid of \$1,000.00 due to minimum bid restrictions. Motion carried with no negative vote.

Parcel #016-01803-0000, Town of Princeton – 1 bid received (\$5,349.60 minimum bid)

- DAMAK LLC - \$1,000.00

Motion/second (Mulder/Abendroth) to reject the bid of \$1,000.00 due to minimum bid restrictions. Motion carried with no negative vote.

459 River Road, City of Princeton – 1 bid received (\$14,181.42 minimum bid)

- DAMAK LLC - \$1,000.00

Motion/second (Lenz/Floeter) to reject the bid of \$1,000.00 due to minimum bid restrictions. Motion carried with no negative vote.

614 W. Water St., City of Princeton – 1 bid received (\$14,285.43 minimum bid)

- DAMAK LLC - \$18,500.00

Motion/second (Lenz/Abendroth) to accept the bid of \$18,500.00 from DAMACK LLC. Motion carried with no negative vote.

118 N. Johnson St., City of Berlin – 2 bids received (\$19,183.69 minimum bid)

- Melissa Stark - \$21,100.00
- DAMAK LLC - \$19,185.00

Motion/second (Mulder/Abendroth) to accept the bid of \$21,100.00 from Melissa Stark. Motion carried with no negative vote.

IN REM UPDATE

Treasurer Amanda Toney stated that there are currently 52 parcels. Title searches are in process.

RESOLUTIONS

- **Resolution Relating to Eliminating the Administrative Assistant to the Sheriff position and creating a Third Front Office Clerk position and Eliminating a Detective position and creating a Detective Sergeant position in the Green Lake County Sheriff's Office**

Sheriff Mark Podoll explained that the savings in the fiscal note would be continuous.

Motion/second (Mulder/Lenz) to approve the resolution and send to County Board for final approval. Motion carried with no negative vote.

- **Relating to Eliminating the HHS Account Clerk Specialist position and Creating an Electronic Health Record Administrator/Financial Assistant position**

HHS Administrator Jason Jerome explained the resolution. Discussion held.

Motion/second (Abendroth/Lenz) to approve the resolution and send to County Board for final approval. Motion carried with no negative vote.

- **Resolution Relating to Authorizing the Termination of the Tri-County Regional Economic Development Corporation (TREDC)**

Motion/second (Abendroth/Lenz) to approve the resolution and send to County Board for final approval. Motion carried with no negative vote.

BUDGET REVIEW OF REVENUES AND EXPENDITURES

February revenues and expenditures discussed and reviewed along with final reports for 2020.

SUPERVISOR'S/LAY PEOPLE MONTHLY CLAIMS

Supervisor's claims: \$4,744.13

Lay Person's claims: \$390.34

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

CLOSED SESSION

- **Consider motion to convene into Closed Session per Wis. §19.85(1)(g) to confer with legal counsel for the governmental body who is rendering oral advice concerning strategy to be adopted by the body with respect to litigation in which it is involved. This matter is in regard to the in rem tax foreclosure case 20GF16 and property formerly owned by Susan Wollitz.**

Motion/second (Floeter/Mulder) to convene into closed session. Roll call vote – Ayes - 5, Nays - 0, Absent - 0, Abstain - 0. Motion carried.

County Clerk Liz Otto excused herself from Closed Session.

RECONVENE INTO OPEN SESSION TO TAKE ACTION, IF APPROPRIATE, ON MATTERS DISCUSSED IN CLOSED SESSION

Motion/second (Floeter/Mulder) to reconvene into open session at 4:53 PM. Roll call vote – Ayes - 5, Nays - 0, Absent - 0, Abstain - 0. Motion carried.

Motion/second (Floeter/Lenz) to follow Corporation Counsel's recommendation and forward the matter discussed in Closed Session to County Board. Motion carried with no negative vote.

COMMITTEE DISCUSSION

- **Future meeting dates: Regular meeting – April 28, 2021 at 4:00 PM**
- **Future agenda items for action & discussion:**

ADJOURNMENT

Chair Reabe adjourned the meeting at 4:56 PM.

Submitted by,

Liz Otto
County Clerk



GREEN LAKE COUNTY
OFFICE OF THE COUNTY TREASURER

Amanda R. Toney
Treasurer and Real Property Lister

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

April 21, 2021

Memo to Finance Committee:

The March sales tax deposit was \$100,966.39. This is an 8.33% increase over the March 2020 amount.

The total of \$512,789.04 in Lottery Credit payments were calculated and distributed to all taxing entities on April 15th.

TAX COLLECTION UPDATE:

As of March 31st, we have \$7,771,903.71 left to collect, which is 26.86% of the tax roll.

IN-REM UPDATE

The title searches are now complete on the initial 53 parcels. Since the start of the title searches, ten parcels have paid and are removed from the list. The next step in this process is to publish the names and parcel numbers of these delinquent parcels in the local newspaper.

We are once again at the time of the year where tax collections seem to slow down but the real property listing functions start to pick up. We currently have six municipalities that have both their real estate and personal property amounts in. Two municipalities are having a revaluation this year. Open Book and Board of Reviews are scheduled for nine of the sixteen municipalities.

I am working with the County Administrator and the County Board Chairman on a bond refinance. This will come before the Finance Committee in May and the County Board in June.

I am also researching options for the county to maximize the American Rescue Plan funds.

Per the March credit card statement, we have a balance of 2,054,710 credit card points. The county has earned an additional 68,591 points this statement. This calculates to \$20,547.10.

Respectfully submitted,

Amanda R Toney

GREEN LAKE COUNTY TREASURER'S REPORT

MARCH 2021

CASH BALANCE: 02-28-2021 2,513,809.69

RECEIPTS:

General:	829,770.67
Redemption Tax - Principle:	83,398.62
Redemption Tax - Interest	17,604.50
Redemption Tax - Penalty	8,715.01
Postponed & Delinquent Tax - Principle:	283,499.61
Postponed & Delinquent Tax - Interest:	3,107.40
Postponed & Delinquent Tax - Penalty	1,640.82
Sales Tax Deposit from State	100,966.39
Lottery & Gaming Credit	760,391.92

TOTAL RECEIPTS: 2,089,094.94 4,602,904.63

DISBURSEMENTS:

General Maintenance:	1,140,565.16
Direct Deposit Payroll	551,915.60
DHHS Deposit to LGIP	132,404.85
Payroll deductions and taxes	477,722.45
Sales Tax Money Transfer to LGIP	133,920.39
Bank fees (Security Token & RDC)	59.00
Real Estate Transfer Fees	28,321.20
Transfer to Flex/HRA account	7,776.38
Outstanding Check Resolution	-1,487.51
March State Settlement	669.50

TOTAL DISBURSEMENTS: 2,471,867.02

TREASURER'S CASH BALANCE: 03/31/21 2,131,037.61

BANK RECONCILIATION

Green Lake Horicon Bank - Checking:	690195	407,370.74
Green Lake Horicon Bank - Money Market:	690224	<u>2,128,935.45</u>

TOTAL 2,536,306.19

Less Outstanding Checks 405,268.58

Available Bank Balance 2,131,037.61

CASH BALANCE	2,131,037.61
TREASURER'S CASH	2,131,037.61
DIFFERENCE	0.00

<u>DATE</u>	2021 HIGHWAY ROAD REPAIR LOAN	<u>TOTAL</u>
		\$0.00

GREEN LAKE COUNTY TREASURER'S REPORT

MARCH 2021

RECONCILIATION OF RECEIPTS & DEPOSITS

Cash in Office	February 28, 2021	0.00
Total Receipts	MARCH 2021	<u>0.00</u>
SUB TOTAL		0.00
Less Deposits for Month:		<u>0.00</u>
Cash in Office	3/31/2021	0.00

PROOF OF OUTSTANDING CHECKS

Outstanding Checks	February 28, 2021	574,044.19
Total Disbursements	MARCH 2021	2,471,867.02
	SUB TOTAL	<u>3,045,911.21</u>
Less Checks Cashd by Bank		2,254,458.44
DHHS Deposit to LGIP		132,404.85
Payroll deductions and taxes		113,784.97
Sales Tax transfer to LGIP		133,920.39
Bank fees (Security Token & RDC)		59.00
Transfer to Flex/HRA account		7,776.38
March State Settlement		669.50
Transfer in Error		-2,430.90
 Outstanding Checks	 3/31/2021	 405,268.58

2021 INTEREST REVENUE

(PROJECTED BUDGET: \$207,982.00)

1/31/21 Money Markets	January Interest	\$10,996.60
1/31/21 Certificate of Deposits	January Interest	\$0.00
2/28/21 Money Markets	February Interest	\$9,572.16
2/28/21 Certificate of Deposits	February Interest	\$0.00
3/31/21 Money Markets	March Interest	\$9,755.02
3/31/21 Certificate of Deposits	March Interest	\$0.00

TOTAL \$30,323.78

HORICON BANK ACCOUNTS

Balance as of 03/31/21

Flex/HRA Checking Account #2395	\$3,967.34
Flex/HRA Money Market Account #2366	\$133,614.57
Gelhar Escrow Account #8674	\$34,840.47

GREEN LAKE COUNTY TREASURER'S REPORT

INVESTMENTS FEBRUARY 2021

LOCAL GOVERNMENT INVESTMENT POOL

#824000

Date		<u>Account #01</u>
02/28/21	Balance L.G.I.P.	1,029,525.59
03/04/21	HFS Comm Aids	78,999.00
03/04/21	DCF Spare Pmt	2,002.00
03/05/21	DCF Spare Pmt	63.77
03/05/21	DCF Spare Pmt	51,099.00
03/23/21	DCF Spare Pmt	241.08
03/31/21	Interest	55.04
03/31/21	Balance L.G.I.P.	\$1,161,985.48

Date Started INSTITUTIONS

			<u>PRINCIPLE</u>	<u>YIELD RATE</u>	<u>DUE DATE</u>
04/20/11	Farmers & Merchants Bank**	Money Market	310818	4,795,411.21	0.50%
02/13/20	ERGO Bank**	Money Market	70002620	4,018,267.31	1.31%
03/01/20	Fortifi Bank** (ICS)	Money Market	4204930	5,071,515.74	1.80%
11/03/20	Charles Schwab (Dana Investments)	Short-Term Bonds	3458-9437	1,963,046.22	1.00%
11/01/15	Horicon Retirement	Money Market	1424497	21.44	0.50%
08/05/13	Ripon Horicon Bank	Money Market	831744	5,226.59	0.15%
TOTAL				\$15,853,488.51	

** Collateralized Investment

SALES TAX

	<u>2021 PRINCIPLE</u>	<u>2021 INTEREST</u>	<u>TOTAL SALES TAX</u>	<u>Retailer Collection Period</u>
BALANCE 12/31/20			2,584,830.46	
01/31/21	140,318.27	1,360.25	141,678.52	October, 2020
02/28/21	129,049.30	968.22	130,017.52	November, 2020
03/31/21	133,920.39	263.34	134,183.73	December, 2020
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
TOTAL COLLECTED IN 2021	403,287.96	2,591.81	\$2,990,710.23	
TOTAL 2021 LOAN PAYMENTS			860,613.75	
TOTAL PAID TOWARDS UPGRADES			107,895.68	
BALANCE OF SALES TAX FUNDS			\$2,022,200.80	

SALES TAX INVESTMENTS

	<u>Institution</u>	<u>CD/MM #</u>	<u>Term</u>	<u>Principle Invested</u>	<u>Int. Rate</u>	<u>Due Date</u>
3/31/2021	LGIP Sales Tax Account #09			858,439.83		
	ERGO Bank (Money Market)	70002743		142,544.83	1.31%	
	Farmers & Merchants Bank (CD)	721791	11 months	510,311.72	0.65%	9/29/2021
	Fortifi Bank (Money Market)	83488621		510,904.42	0.50%	
Total Funds Held in Trust				\$2,022,200.80		

2021 LOAN PAYMENT HISTORY		
<u>PAYMENT DATE</u>	<u>LOAN PAYMENT AMOUNT</u>	<u>TOTAL</u>
02/25/21	\$860,613.75	860,613.75
		\$860,613.75
		Total Paid on Loan in 2021

2021 SECURITY UPGRADES		
<u>PAYMENT DATE</u>	<u>PAYMENT HISTORY</u>	<u>TOTAL</u>
01/14/21	Kioware	737.01
01/29/21	IMEG	14,912.94
02/05/21	Capital Data	1,570.58
02/24/21	Systems Technologies	71,250.00
02/24/21	IMEG	13,781.40
02/24/21	IMEG	4,862.75
03/25/21	Wal-Mart	781.00
		\$107,895.68
		Total Paid Towards Upgrades

MARCH 2021

EFFECTIVE INTEREST RATES - OVERALL

<u>INSTITUTION</u>	<u>AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>RATE</u>
L.G.I.P.	2,025,913.99		0.06%
Farmers & Merchants Bank**	4,795,411.21	310818	0.50%
ERGO Bank**	4,018,267.31	70002620	1.31%
Fortifi Bank** (ICS)	5,071,515.74	4204930	1.80%
Charles Schwab (Dana Investments)	1,963,046.22	3458-9437	1.00%
Horicon Retirement	21.44	1424497	0.50%
Ripon Horicon Bank	5,226.59	831744	0.15%
Horicon Bank	<u>2,128,935.45</u>	690224	<u>0.05%</u>
	20,008,337.95	Average APY	0.67%
<u>TOTAL INVESTED</u>	17,874,154.47	Average Investment APY	0.93%

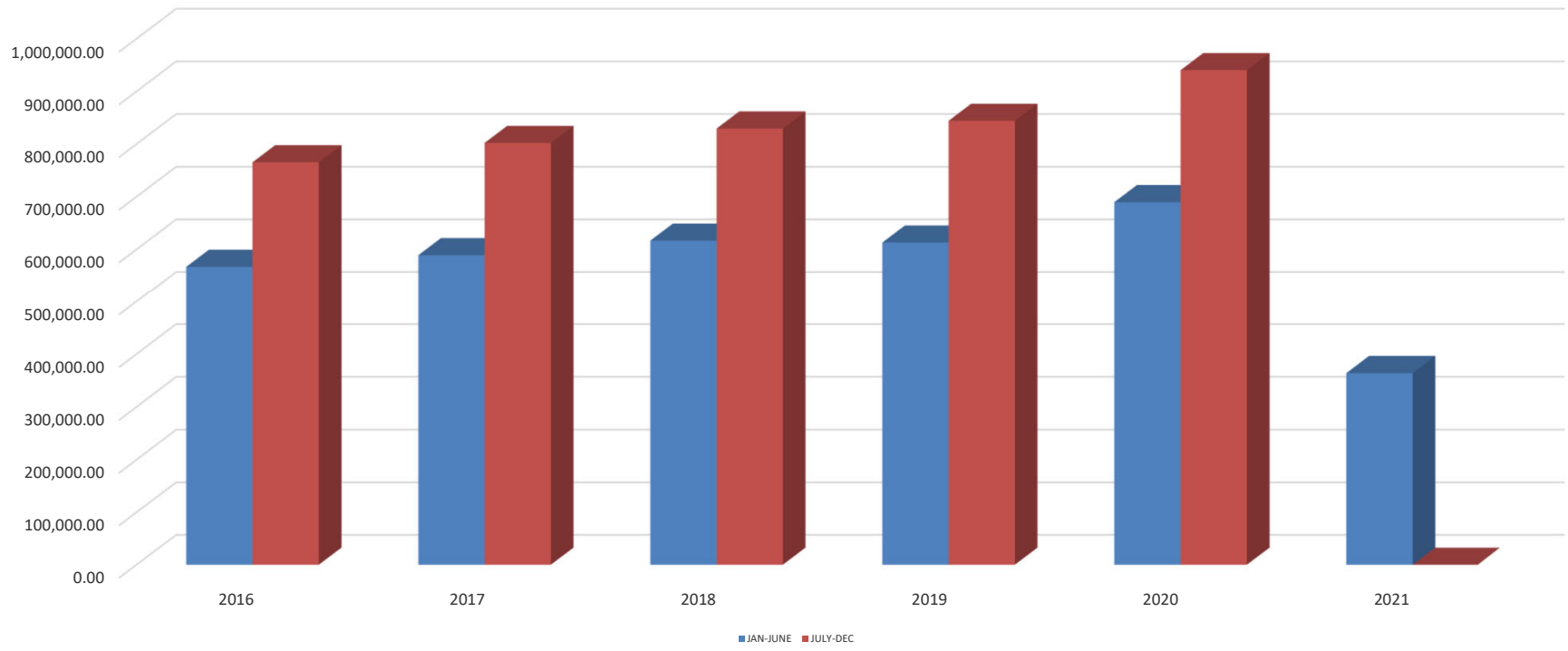
<u>MONTHLY</u>	<u>AVERAGE</u>
January 2021	0.67%
February 2021	0.67%
March 2021	0.67%
April 2021	
May 2021	
June 2021	
July 2021	
August 2021	
September 2021	
October 2021	
November 2021	
December 2021	

Date	Institution	Account #	Amount
1/31/2021	MM Horicon	1000002366	6.02
1/31/2021	MM LGIP	Account #1	63.11
1/31/2021	MM Farmers & Merchants	310818	532.92
1/31/2021	MM ERGO Bank	2620	1,117.81
1/31/2021	MM Fortifi Bank	4204930	7,303.01
1/31/2021	MM Charles Schwab	3458-9437	1,858.58
1/31/2021	MM Horicon Retirement	1424497	0.25
1/31/2021	MM Ripon Horicon Bank	831744	0.22
1/31/2021	MM Horicon	690224	90.19
1/31/2021	MM Horicon	690195	24.49
TOTAL MONEY MARKET INTEREST			\$10,996.60

Date	Institution	Account #	Amount
2/28/2021	MM Horicon	1000002366	5.31
2/28/2021	MM LGIP	Account #1	58.77
2/28/2021	MM Farmers & Merchants	310818	625.34
2/28/2021	MM ERGO Bank	2620	1,363.39
2/28/2021	MM Fortifi Bank	4204930	4,628.76
2/28/2021	MM Charles Schwab	3458-9437	2,716.59
2/28/2021	MM Horicon Retirement	1424497	0.15
2/28/2021	MM Ripon Horicon Bank	831744	0.20
2/28/2021	MM Horicon	690224	156.61
2/28/2021	MM Horicon	690195	17.04
TOTAL MONEY MARKET INTEREST			\$9,572.16

Date	Institution	Account #	Amount
3/31/2021	MM Horicon	1000002366	5.73
3/31/2021	MM LGIP	Account #1	55.04
3/31/2021	MM Farmers & Merchants	310818	1,425.06
3/31/2021	MM ERGO Bank	2620	3,409.88
3/31/2021	MM Fortifi Bank	4204930	2,147.88
3/31/2021	MM Charles Schwab	3458-9437	2,605.94
3/31/2021	MM Horicon Retirement	1424497	0.16
3/31/2021	MM Ripon Horicon Bank	831744	0.23
3/31/2021	MM Horicon	690224	86.62
3/31/2021	MM Horicon	690195	18.48
TOTAL MONEY MARKET INTEREST			\$9,755.02

SALES TAX Q1/2 VS Q3/4



RESOLUTION NUMBER -2021

Relating to Committed Funds for 2021 as Required by GASB #54

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the 18th day of May 2021, does resolve as follows:

- 1 **WHEREAS**, Green Lake County is required by the Governmental Accounting Standards
- 2 Board (GASB) as outlined in *GASB #54 Fund Balance Reporting and Governmental*
- 3 *Fund Type Definitions*, to classify governmental fund balances and establish conditions
- 4 for spending any stabilization arrangements by close of December 31, 2020;

- 5 **NOW THEREFORE BE IT RESOLVED**, that the Green Lake County Board of
- 6 Supervisors does hereby establish the committed funds attached to this Resolution to
- 7 be in place from January 1, 2021 until such a time as a change is made by resolution of
- 8 the Green Lake County Board.

- 9 Fiscal note is attached.

- 10 Majority vote is needed to pass.

Roll Call on Resolution No. -2021

Submitted by Finance Committee:

Ayes , Nays , Absent , Abstain

Passed and Adopted/Rejected this 18th day of May 2021.

Harley Reabe, Chair

Brian Floeter

County Board Chairman

Don Lenz

ATTEST: County Clerk
Approve as to Form:

Dennis Mulder

Corporation Counsel

David Abendroth

CAPITAL OUTLAY/CARRYOVER FUNDS

Account #	Account Name	\$	Move To Account #	Move To Account Name
20- 101-00-58000-000-000	Contingent Fund	312,504.45	21- 101-00-58000-000-000	Contingent Fund
20- 101-00-58000-000-000	Contingent Fund	75,000.00	21- 101-00-40101-000-000	Applied Funds
20- 101-23-51820-999-000	Non-Lapsing Retirement/Salary/Fringe	589,947.74	21- 101-23-51820-999-000	Non-Lapsing Retirement/Salary/Fringe
20- 101-03-51310-999-002	Carryover DA Symposium	1,751.00	21- 101-03-51310-999-002	Carryover DA Symposium
20- 101-04-51930-000-000	Insurance Claims & Refunds	96,432.45	21- 101-04-51930-000-000	Insurance
20- 101-04-51930-999-000	Carryover Loss Control	3,183.14	21- 101-04-51930-999-000	Carryover Loss Control
20- 101-07-51710-999-001	Carryover Redacting Expenses (RESTRICTED)	36,212.23	21- 101-07-51710-999-001	Carryover Redacting Expenses (RESTRICTED)
20- 101-09-52100-999-012	Carryover Sheriff Office	2,716.62	21- 101-09-52100-999-012	Carryover Sheriff Office
20- 101-09-52150-999-009	Carryover Defibrillator	37.40	21- 101-09-52150-999-009	Carryover Defibrillator
20- 101-09-52700-999-000	Jail Assessment	1,781.66	21- 101-09-52700-999-000	Carryover Jail Assessment (RESTRICTED)
20- 101-09-52700-999-000	Jail Assessment	36,000.00	21- 100-09-49320-000-000	Applied Funds - Jail Assessment (RESTRICTED)
20- 101-09-52700-999-004	Carryover Juvenile Prisoner Board (ASSIGNED)	9,612.87	21- 101-09-52700-999-004	Carryover Juvenile Prisoner Board (ASSIGNED)
20- 101-09-52700-999-004	Carryover Juvenile Prisoner Board (ASSIGNED)	6,000.00	21- 100-09-49320-000-000	Applied Funds - Juvenile Prisoner Board (ASSIGNED)
20- 101-09-52700-999-006	Carryover Inmate Commissary (RESTRICTED)	55,497.22	21- 101-09-52700-999-006	Carryover Inmate Commissary (RESTRICTED)
20- 101-09-52700-999-006	Carryover Inmate Commissary (RESTRICTED)	8,000.00	21- 100-09-49320-009-000	Applied Funds - Inmate Commissary (RESTRICTED)
20- 101-09-52700-999-007	Inmate Programs	34,061.01	21- 101-09-52700-999-007	Inmate Programs
20- 101-09-52700-999-007	Inmate Programs	35,824.00	21- 100-09-49320-012-000	Applied Funds - Inmate Programs
20- 101-09-52720-999-000	Crime Prevention	55,482.82	21- 101-09-52720-999-000	Crime Prevention
20- 101-09-52720-999-000	Crime Prevention	960.00	21- 100-09-49320-001-000	Applied Funds - Crime Prevention
20- 101-09-52720-999-001	Carryover K9 Donations	19,296.35	21- 101-09-52720-999-001	Carryover K9 Donations
20- 101-09-52720-999-001	Canine	5,000.00	21- 100-09-49320-027-000	Applied Funds - K9 Donations
20- 100-09-52150-810-005	Sheriff's Capital Outlay - Firearms	548.64	21- 100-09-49320-000-000	Applied Funds
20- 100-09-52100-307-000	Sheriff's Office - Staff Development	2,350.55	21- 100-09-49320-019-000	Applied Funds - Staff Development
20- 100-09-52100-330-000	Sheriff's Office - Travel Expense	5,592.12	21- 100-09-49320-019-000	Applied Funds - Staff Development
20- 101-10-53610-999-000	Carryover Non-Metallic Mining (RESTRICTED)	67,308.00	21- 101-10-53610-999-000	Carryover Non-Metallic Mining (RESTRICTED)
20- 101-10-53610-999-004	Professional Services - Land Development	38,445.07	21- 101-10-53610-999-004	Professional Services - Land Development
20- 101-10-53610-999-007	Professional Services - Surveyor	25,084.93	21- 101-10-53610-999-007	Professional Services - Surveyor
20- 101-10-53610-999-007	Professional Services - Surveyor	9,500.00	21- 100-10-49320-000-000	Applied Funds - Professional Services - Surveyor
20- 101-11-54710-999-000	Carryover Veterans Donations	4,204.50	21- 101-11-54710-999-000	Carryover Veterans Donations
20- 100-11-49320-524-000	Donations for Veterans	2,809.58	21- 101-11-54710-999-000	Carryover Veterans Donations
20- 101-11-54710-999-001	Carryover Veterans Transportation (Restricted)	112.11	21- 101-11-54710-999-001	Carryover Veterans Transportation (Restricted)
20- 101-12-55200-999-005	Carryover Green Lake Trail Project (RESTRICTED)	0.00	21- 101-12-55200-999-005	Carryover Green Lake Trail Project (RESTRICTED)
20- 101-13-55460-999-001	Fair Donations	3,156.37	21- 101-13-55460-999-001	Fair Donations
20- 100-13-46741-000-000	Fair Donations	2,600.00	21- 101-13-55460-999-001	Fair Donations
20- 101-13-55620-999-001	UWEX Program Donations	5,702.16	21- 101-13-55620-999-001	UWEX Program Donations
20- 101-13-55620-999-002	Fair Promotion Donation	3,504.16	21- 101-13-55620-999-002	Fair Promotion Donation
20- 101-13-55620-999-004	UWEX Grants (RESTRICTED)	5,687.36	21- 101-13-55620-999-004	UWEX Grants (RESTRICTED)
20- 101-14-56110-999-000	Carryover LC Conservation Fund	259,716.48	21- 100-14-49320-000-000	Applied Funds - LC Conservation Fund
20- 101-14-56100-999-002	Carryover LC Lake & River Fund	5,166.80	21- 100-14-49320-000-000	Applied Funds - LC Lake & River Fund
20- 101-20-51711-999-000	Carryover Land Information (RESTRICTED)	101,365.78	21- 101-20-51711-999-000	Carryover Land Information (RESTRICTED)
20- 101-23-51820-999-001	Carryover Employee Incentive	3,082.63	21- 101-23-51820-999-001	Carryover Employee Incentive
20- 100-23-51820-790-000	Employee Incentive	3,740.50	21- 101-23-51820-999-001	Carryover Employee Incentive
20- 101-30-54900-999-000	HHS Donations	26,538.68	21- 101-30-54900-999-000	HHS Donations

20- 101-30-49320-000-000	HHS Donations	6,674.51	21- 101-30-54900-999-000	HHS Donations
20- 101-31-54112-999-001	Carryover Community Health Imp Plan (ASSIGNED)	20,400.00	21- 101-31-54112-999-001	Carryover Community Health Imp Plan (ASSIGNED)
20- 101-32-54641-999-000	Food Pantry Donations	3,114.15	21- 101-32-54641-999-000	Food Pantry Donations
20- 101-32-49320-000-000	Food Pantry Donations	46,053.34	21- 101-32-54641-999-000	Food Pantry Donations
20- 101-35-54805-999-000	Carryover FRI Vehicle Outlay	10,561.23	21- 101-35-54805-999-000	Carryover FRI Vehicle Outlay
20- 207-35-54805-800-310	Capital Outlay - 5310 Grant	6,000.00	21- 101-35-54805-999-000	Carryover FRI Vehicle Outlay
20- 207-30-54900-460-000	SOW Grant	9,588.85	21- 207-30-54900-460-000	SOW Grant
20- 207-30-46507-460-000	SOW Grant	12,000.00	21- 207-30-54900-460-000	SOW Grant
20- 100-12-43575-000-000	Boat Launch Fees	63,329.73	21- 400-00-57100-012-190	Capital Outlay - Parks - Boat Launch
20- 101-12-55200-999-003	Parks Donations	45.00	21- 101-12-55200-999-003	Carryover Parks Donations
20- 400-00-57100-006-000	Capital Outlay - Maintenance	148,797.39	21- 400-00-57100-006-000	Capital Outlay - Maintenance
20- 400-00-57100-006-847	Capital Outlay - FRI	7,604.00	21- 400-00-57100-006-847	Capital Outlay - FRI
20- 400-00-57100-009-000	Capital Outlay - Sheriff	926,905.85	21- 400-00-57100-009-000	Capital Outlay - Sheriff
20- 400-00-57100-012-000	Capital Outlay - Parks	50,513.63	21- 400-00-57100-012-000	Capital Outlay - Parks
20- 400-00-57100-012-190	Capital Outlay - Boat Launch	134,598.90	21- 400-00-57100-012-190	Capital Outlay - Boat Launch
20- 400-00-57100-025-000	Capital Outlay - IT	1,288,501.80	21- 400-00-57100-025-000	Capital Outlay - IT
20- 400-00-57100-911-000	Capital Outlay - 911	9,525.31	21- 400-00-57100-911-000	Capital Outlay - 911
20- 400-00-57400-351-000	Fuel - Leased Vehicles	13,745.58	21- 400-00-57100-351-000	Fuel - Leased Vehicles
20- 400-00-57400-351-211	Grant Mileage	7,743.83	21- 400-00-57100-351-000	Fuel - Leased Vehicles
20- 400-00-57400-539-000	Vehicle Lease	90,216.54	21- 400-00-57400-539-000	Vehicle Lease

4,817,437.02