



# ***GREEN LAKE COUNTY***

*571 County Road A, Green Lake, WI 54941*

---

**Original Post Date: 04/22/16**

**Amended\* Post Date:**

**The following documents are included in the packet for the Finance on April 28, 2016:**

- 1) Agenda
- 2) Draft minutes from the 03/31/16 meeting
- 3) Treasurer's Report
- 4) Capital Outlay Policy and Plan
- 5) Capital Outlay Projects Fund and Policy Resolution



# GREEN LAKE COUNTY OFFICE OF THE COUNTY CLERK

Margaret R. Bostelmann, WCPM  
County Clerk

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

## Finance Committee Meeting Notice

**Date: April 28, 2016 Time: 4:30 PM**

**The Green Lake County Government Center, County Board Room  
571 County Road A, Green Lake WI**

### AGENDA

#### Committee Members

Robert Lyon  
Ben Moderow  
Harley Reabe  
Joanne Guden  
Larry Jenkins

Margaret R. Bostelmann,  
Secretary

*\*Notice is hereby given that a majority of the Green Lake County Board of Supervisors may be present at this meeting to gather information about a subject over which they have decision making responsibility. This constitutes a meeting of the County Board pursuant to the Badke Decision and must be noticed as such although the County Board will not take any formal action at this meeting.*

1. Call to Order
2. Certification of Open Meeting Law
3. Pledge of Allegiance
4. Agenda
5. Election of Officers
6. Minutes 03/31/16
7. Public Comments (3 Min. Limit)
8. Correspondence
9. Open Tax Deed Bids
10. Treasurer's Monthly Report
11. Capital Outlay/Projects
12. Resolutions/Ordinances
  - Resolution Related to Capital Outlay/Capital Projects
13. Budget Adjustments
14. Budget Review
15. Supervisor's Monthly Claims
16. Monthly Vouchers
17. Clerk's Report
  - Relating to Agenda Items
18. Committee Discussion
  - Future Meeting Dates: Regular Meeting May 26, 2016 at 4:30 pm
  - Future Agenda items for action & discussion:
19. Adjourn

Kindly arrange to be present, if unable to do so, please notify our office.

Sincerely,  
Margaret R. Bostelmann, 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 31, 2016

The meeting of the Finance Committee was called to order by Chairman, Harley Reabe at 4:30 PM on Thursday, March 31, 2016, in the Green Lake County Board Room. The requirements of the open meeting law were certified as being met. The Pledge of Allegiance was recited.

Present: Harley Reabe  
Joanne Guden  
Ben Moderow  
Jack Meyers  
Debra Schubert

Also Present: Marge Bostelmann, County Clerk Dawn Klockow, Corporation Counsel  
Betsy Amend, Treasurer Linda Van Ness, HHS  
Amy Brooks, Highway Becky Pence, Highway  
Lori Evans, Sheriff's Office Mark Putzke, Sheriff's Office  
Andrew Christianson, DA Jason Jerome, HHS  
Tony Daley, Berlin Journal

### AGENDA

*Motion/second (Schubert/Meyers)* to approve the amended agenda. Motion carried.

### MINUTES

*Motion/second (Guden/Meyers)* to approve the minutes of February 25, 2016. Motion carried.

PUBLIC COMMENTS – None

CORRESPONDENCE – None

OPEN TAX DEED BIDS – None

### TREASURER'S MONTHLY REPORT

The Treasurer sent her report to the Committee. Sales tax to be deposited April 1, 2016 is \$85,833.61, this is the highest reported for the month of April. A bond payment of \$365,000 principal and \$122,906.25 interest will be made in April. The tax deed list was presented. Discussion was held on tax deed property and a deceased owner. *Motion/second(Schubert/Guden)* to accept the Treasurer's Report. Motion carried.

### DISCUSS/APPROVAL OF COMMITTED FUNDS

The list of committed funds were presented and reviewed.

*Motion/second(Guden/Meyers)* to approve the committed funds as presented. Motion carried.

### CAPITAL OUTLAY/PROJECTS

The committee reviewed the policy, year-end calculations, and schedule of outlay until 2036. Discussion was held. Reabe mentioned that a portion of the unassigned funds may be used for the FRI building. Van Ness gave a brief overview of the Fox River Industries building, repairs and moving forward. The policy was discussed. An addition will be made to the policy relating to IT and will be brought back next month.

*Motion/second(Schubert/Guden)* to delay approval and moving forward updated information is presented next month. Motion carried.

**RESOLUTION/ORDINANCES**

Resolution Relating to Capital Outlay/Capital Projects:

*Motion/second(Schubert/Guden)* to delay the resolution until the April Finance Committee meeting.  
Motion carried.

Resolution Relating to Cancellation of Outstanding Checks

*Motion/second(Meyers/Schubert)* to approve the resolution and send on to the April County Board. Motion carried.

**BUDGET ADJUSTMENTS**

Land Conservation Lake Management Planning Grants: the Land Conservation Committee requests the following adjustments to segregate the planning grant funds.

Twin Lakes Improvement – Revenue	16-100-14-43604-000-001
Twin Lakes Improvement – Expense	16-100-14-56110-395-001
Grand Lake Improvement – Revenue	16-100-14-43604-000-002
Grand Lake Improvement – Expense	16-100-14-56110-395-002

*Motion/second(Guden/Moderow)* to approve the new accounts. Motion carried.

**BUDGET REVIEW**

Revenue and expenditures were discussed.

Revenue: Amend will report next month on what is included in the Treasurer’s fees amount.

**SUPERVISOR’S MONTHLY CLAIMS**

Supervisors’ claims: \$4,278.24

Lay People claims: \$00

**MONTHLY VOUCHERS**

Finance Departments: \$31,381.41

IT: \$37,274.24

*Motion/second (Meyers/Moderow)* to approve the Finance and IT vouchers and supervisors’ claims.

Motion carried.

**CLERK’S REPORT** – None

**COMMITTEE DISCUSSION**

- **Future meeting dates: Regular meeting on April 28, 2016 at 4:30 PM.**
- **Future Agenda:**

**ADJOURNMENT**

*Motion/second (Schubert/Guden)* to adjourn at 5:07 PM. Motion carried.

Submitted by,

Marge Bostelmann

DRAFT



# **GREEN LAKE COUNTY**

## **OFFICE OF THE COUNTY TREASURER**

*Elizabeth A. Amend*  
*Treasurer*

*Office: 920-294-4018*  
*FAX: 920-294-4017*

---

04-22-2016

Memo to Finance Committee:

I will report the sales tax figure at the meeting. It was not available on the State website when I wrote this memo.

Lottery credit payments were calculated and distributed to all taxing entities in April. A total of \$392,086.38 was dispersed.

This week we will be contracting Green Lake Title to research and create title reports on all of the delinquent tax parcels from 2012. Once the abstracts are complete, we will prepare certified letters to be mailed in June to all the parties associated with each parcel. This year we have 47 different parcels, which are owned by 35 people. Last year we researched 30 parcels.

The total Tax roll for 2015 is \$42,766,176.54 and we have \$13,428,288.45 left to collect as of 3/31/16.

At the end of March, I closed two money market accounts that had low interest rates (.20%), which included Associated Bank and American Deposit Management. I have invested \$1,000,000 into a 12 month CD with First National Bank of Berlin with an interest rate of 1.10%.

Last month the committee asked for an explanation of the \$125 income for Treasurer's fees in February. This money was collected for tax search reports and a complete tax data dump given to outside banks and vendors.

After consulting the auditors, I will be creating a new expense account in the Treasurer's department. This is for two properties that the County pays the taxes for, but has not taken in tax deed because of contamination. It is approximately \$20.00 a year.

I am researching a software package from GCS to improve our web portal portion of reporting tax and assessment data on the website. I am working with Land Information to pursue using grant money for the initial setup of the module. If all goes well, it will be approved and completed for 2017.

I have been busy with the assessors creating valuation summary reports and rolls for the Open Book/Board of Review meetings for each municipality.

Elizabeth A. Amend  
County Treasurer

## **CAPITAL OUTLAY/CAPITAL PROJECT POLICY**

### **I. INTRODUCTION**

The use and disbursement of public funds is an important and integral part of any capital management program.

Acceptance and approval of this policy is intended for the use and guidance of the designated officials with capital project authority. This policy shall be reviewed annually by the Finance Committee, and any resolution necessary to modify the existing policy shall be presented to the County Board for its action.

### **II. STATEMENT OF PURPOSE:**

The purpose of this capital outlay/capital project policy is to establish guidelines for capital projects which are broad enough to allow the departments/committees to function properly within the parameters of responsibility and authority. It is also intended to be specific enough to establish a prudent set of basic procedures to assure that funds are adequately safeguarded. It assures that the fundamental principles concerning any project involving public funds has appropriate oversight and project management.

### **III. DEFINITIONS**

- A. Capital Outlay: Money spent to acquire, maintain, repair, or upgrade capital assets. Capital assets, also known as fixed assets, may include machinery, land, facilities, or other business necessities that are not expended during normal use.
- B. A Capital Project: A project that helps maintain or improve a County asset, often called infrastructure. To be included in the Capital Budget, a project must meet ONE of the following requirements (criteria):
- i. It is a new construction, expansion, renovation, or replacement project for an existing facility or facilities.
  - ii. It is a purchase of major equipment (assets) costing \$50,000 or more with a useful life of at least 10 years.
  - iii. It is a major maintenance or rehabilitation project for existing facilities with a cost of \$10,000 or more and an economic life of at least 10 years.
  - iv. It is a major information technology hardware or operational software component of more than \$10,000 and a life expectancy of at least 4 years

#### IV. CAPITAL OUTLAY/CAPITAL PROJECT FUNDS

Capital outlay and capital project funds will consist of segregated departmental funds. Such departments may consist of Maintenance, Information Technology, and Law Enforcement. The funds shall consist of specific departmental project information.

A. Departmental Funds. All departmental funds shall be specifically categorized.

B. Project Analysis and Approval.

- i. The department head shall evaluate the need of a capital project, obtain preliminary costs and draft a summary for governing committee review.
- ii. The governing committee shall review the project summary and determine need and accuracy of cost and approve or disapprove the project.

C. Appropriation of Funds for Approved Projects

- i. The Finance Committee shall verify compliance of the policy prior to appropriating project funds
- ii. All appropriate State and County bidding procedures shall be followed.

Capital Outlay Plan - 2015

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Sheriff's Department Equipment	\$118,079.96	\$124,326.00	\$126,812.00	\$129,349.00	\$131,936.00	\$134,574.00	\$137,266.00	\$140,011.00	\$142,811.00	\$145,668.00	\$148,581.00
IT	\$72,269.05	\$72,269.05	\$72,269.05	\$72,269.05	\$72,269.05	\$54,269.05	\$30,935.71	\$26,650.00	\$7,900.00	\$7,900.00	\$7,900.00
Maintenance	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00
Total cost for each year	\$206,139.01	\$212,385.05	\$214,871.05	\$217,408.05	\$219,995.05	\$204,633.05	\$183,991.71	\$182,451.00	\$166,501.00	\$169,358.00	\$172,271.00

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Sheriff's Department Equipment	\$151,533.00	\$154,584.00	\$157,676.00	\$160,829.00	\$164,046.00	\$167,327.00	\$170,673.00	\$174,087.00	\$177,569.00	\$181,120.00	\$184,742.00
IT	\$7,900.00	\$7,900.00	\$7,900.00	\$7,900.00	\$7,900.00	\$7,900.00	\$7,900.00	\$7,900.00	\$7,900.00	\$5,400.00	\$5,400.00
Maintenance	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00	\$15,790.00
Total cost for each year	\$175,223.00	\$178,274.00	\$181,366.00	\$184,519.00	\$187,736.00	\$191,017.00	\$194,363.00	\$197,777.00	\$201,259.00	\$202,310.00	\$205,932.00

## Year Ending 2015

General Fund		HHS	
<b>Total Expenditure</b>	10,762,720.00	<b>Total Expenditure</b>	5,880,949.00
<b>% of Minimum Unassigned Balance per Ordinance</b>	20%	<b>% of Minimum Unassigned Balance per Ordinance</b>	15%
<b>Minimum Unassigned</b>	2,152,544.00	<b>Minimum Unassigned</b>	882,142.35
<b>Total 2015 Unassigned - Audit Minimum Unassigned Balance over 20%</b>	3,350,742.00 2,152,544.00 1,198,198.00	<b>Total 2015 Unassigned - Audit Minimum Unassigned Balance over 15%</b>	4,243,276.00 882,142.35 3,361,133.65
<b>Amount Available for Capital Projects/Outlay</b>	1,198,198.00	<b>Amount Available for Capital Projects/Outlay</b>	3,361,133.65
<b>Total Available for Capital Projects/Outlay</b>	4,559,331.65		
<b>Proposed Capital Outlay General Fund</b>	1,500,000.00		
<b>Remaining Balance Available</b>	3,059,331.65		

**Resolution Number -2016**

**Creating a Capital Outlay/Capital Projects Fund and Policy**

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the 17<sup>th</sup> day of May, 2016, does resolve as follows:

**WHEREAS**, the Green Lake County has accumulated unassigned funds in excess of the required minimum per the Code of Green Lake County Chapter 80 section 3 in the general fund of \$1,198,198.00 and Health and Human Services fund of \$3,361,133.65 ; and

**WHEREAS**, the Finance Committee recommends creating a Capital Outlay/Capitol Project fund.

**NOW THEREFORE BE IT RESOLVED** that the County Board establish a Capital Outlay/Capital Projects fund of \$1,500,000;

**BE IT FURTHER RESOLVED** that the attached Capital Outlay/Capital Project Fund Policy be adopted.

Roll Call on Resolution No. -2016

Aye , Nay , Absent , Abstain

Passed & Adopted/Rejected-this 17<sup>th</sup> day of May, 2016.

\_\_\_\_\_  
County Board Chairman

\_\_\_\_\_  
Attest: County Clerk  
Approved as to Form:

\_\_\_\_\_  
Corporation Counsel

Submitted by Finance Committee

\_\_\_\_\_  
Harley Reabe

\_\_\_\_\_  
Ben Moderow

\_\_\_\_\_  
Joanne Guden

\_\_\_\_\_  
Robert Lyon

\_\_\_\_\_  
Larry Jenkins