



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 03/28/16

Amended* Post Date:

The following documents are included in the packet for the Finance Committee on March 31, 2016:

- 1) Agenda
- 2) Draft minutes from the 02/25/16 meeting
- 3) Treasurer's Monthly Report
- 4) Resolution and Capital Outlay Policy and Information
- 5) Resolution for Cancellation of Outstanding Checks



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: March 31, 2016 Time: 4:30 PM

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

AGENDA

Committee Members

Harley Reabe, Chairman
Ben Moderow, Vice-Chair
Debra Schubert
Jack Meyers
Joanne Guden

Margaret R. Bostelmann,
Secretary

1. Call to Order
2. Certification of Open Meeting Law
3. Pledge of Allegiance
4. Agenda
5. Minutes 02/25/16
6. Public Comments (3 Min. Limit)
7. Correspondence
8. Open Tax Deed Bids
9. Treasurer's Monthly Report
10. Discussion/Approval of Committed Funds
11. Capital Outlay/Projects
12. Resolutions/Ordinances
 - Resolution Related to Capital Outlay/Capital Projects
 - Resolution Relating to Cancellation of Outstanding Checks
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 April 28, 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
February 25, 2016

The meeting of the Finance Committee was called to order by Chairman, Harley Reabe at 4:30 PM on Thursday, February 25, 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 Sheriff Podoll
Amy Brooks, Highway Becky Pence, Highway
Linda Van Ness, HHS Tony Daley, Berlin Journal

AGENDA

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

MINUTES

Motion/second (Schubert/Moderow) to approve the minutes of January 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. Amend reported Sales tax to be deposited March first is \$78,407.24. Real Estate taxes collected to date are \$27,585,550.52 out of the total 2015 taxes of \$38,061,930.63. She also provided her annual report. The settlement process with all municipalities is complete. A summary of the March 1st loan payment was provided. An outstanding check resolution will be drafted for next month's meeting.

Motion/second(Guden/Schubert) to accept the Treasurer's Report. Motion carried.

RESOLUTION/ORDINANCES

Resolution Relating to Capital Outlay/Capital Projects: Bostelmann stated that she wanted some feedback from the committee regarding the resolution. The resolution will contain departmental project information. The resolution will also include the separation of departmental funds; governing committees will approve projects and then request approval for payment from the Finance Committee.

BUDGET ADJUSTMENTS – None

BUDGET REVIEW

Linda Van Ness appeared to explain the ADRC and AODA accounts.

Revenue and expenditures were discussed.

CAPITAL OUTLAY/PROJECTS

IT Request for Software: Discussion was held.

Motion/second(Schubert/Meyers) to approve assigning \$72,579.42 from unassigned funds for the county software upgrade. Motion carried.

SUPERVISOR'S MONTHLY CLAIMS

Supervisors' claims: \$4,625.53

Lay People claims: \$00

MONTHLY VOUCHERS

Finance Departments: \$17,261.72

IT: \$4,909.67

Motion/second (Guden/Meyers) to approve the Finance and IT vouchers and supervisors' and lay people's claims. Motion carried.

CLERK'S REPORT – None

COMMITTEE DISCUSSION

- **Future meeting dates: Regular meeting on March 31, 2016 at 4:30 PM.**
- **Future Agenda:**

ADJOURNMENT

Motion/second (Meyers/Schubert) to adjourn at 5:23 PM. Motion carried.

Submitted by,

Marge Bostelmann
County Clerk



GREEN LAKE COUNTY

OFFICE OF THE COUNTY TREASURER

Elizabeth A. Amend
Treasurer

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

March 24, 2016

Memo to Finance Committee:

The new sales tax figure to be deposited April 1, 2016: \$85,833.61. This is the highest reported for the month of April. A new spreadsheet is attached.

I will make another bond loan payment to The Depository Trust Company in April. The payment is for \$487,906.25 for the Justice Center loan. It will be \$365,000 for principal and \$122,906.25 for interest.

I have attached an updated Tax Deed listing. We are hoping many more get paid soon before we start the title search.

We received the Lottery Credit payout from the state and will be distributing it to the taxing jurisdictions in April.

Also enclosed is the outstanding check list resolution to remove the checks for the past year.

I received the quarterly Veribanc report, and all of our banking institutions look good. No changes from the last report.

Last month, the Finance Committee raised a good question about using the \$1.5 million CD to prepay our Justice Center loan. After doing some research, it is stated in our debt structure that we cannot make a payment until April 1, 2017. This is why I did invest this money in this CD for the 28 months at 1.3%. I felt we needed to get as much interest as possible with the market the way it is. We will be making approximately \$46,000 in interest from this CD. I did consult Brian Della at PFM.

I am currently looking at our cash flow for the near future, so I can invest some more money into a CD at Farmers & Merchants. They are offering a 12 month CD at 1%.

I became aware of an interesting feature in our GCS software this month. After speaking with other County Treasurers, I found out that our GCS software has a Settlement module. It is a slick program that does all the settlement reports in GCS. This module has always been in our system, it just was not activated. In the past, we have been doing our own spreadsheets. This will make our process more efficient, and give us a better checks and balances system.

Secondly, I am doing some research to get a new module from GCS for our website. It is a web portal that allows taxpayers to view their tax bills and receipts online, in addition to what we already have available online. One of our biggest requests in our office is to get a copy of the tax bill and receipts. In today's technology, this will serve the public in a huge way. I am working with Jerry in Land Information and Development to fund it through grant money.

Respectfully submitted,

Elizabeth A. Amend
County Treasurer

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 19th day of April, 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 19th day
of April, 2016.

County Board Chairman

Attest: County Clerk
Approved as to Form:

Corporation Counsel

Submitted by Finance Committee

Harley Reabe, Chairman

Ben Moderow, Vice Chairman

Joanne Guden

Jack Meyers

Debra Schubert

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. 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.

Year Ending 2015

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

Capital Outlay Plan - 2015

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Sheriff's Department Equipment	\$118,079.96	\$27,424.96	\$27,424.96	\$27,424.96	\$19,049.96	\$18,929.96	\$6,818.39	\$4,407.16	\$4,407.16	\$4,407.16	\$4,349.26
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	\$115,484.01	\$115,484.01	\$115,484.01	\$107,109.01	\$88,989.01	\$53,544.10	\$46,847.16	\$28,097.16	\$28,097.16	\$28,039.26

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Sheriff's Department Equipment	\$4,349.26	\$4,349.26	\$4,349.26	\$4,349.26	\$2,747.42	\$2,747.42	\$2,747.42	\$2,747.42	\$2,747.42		
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	\$28,039.26	\$28,039.26	\$28,039.26	\$28,039.26	\$26,437.42	\$26,437.42	\$26,437.42	\$26,437.42	\$26,437.42	\$21,190.00	\$21,190.00

Resolution Number -2016

Relating to Cancellation of Outstanding Checks

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the 19th day of April, 2016, does resolve as follows:

WHEREAS, Fourteen checks issued by the Treasurer of Green Lake County, drawn against the County's account at Horicon Bank have not been presented for payment by the payees of said checks in excess of one (1) year since said checks were issued;

NOW, THEREFORE BE IT RESOLVED, that said outstanding checks as listed below be cancelled, and the amounts represented thereby be restored to the County's general account:

<u>Check Number</u>	<u>Date of Check</u>	<u>Amount</u>	<u>Payee</u>
166021	10/11/13	\$21.22	Derek Kavanaugh
167502	01/17/14	\$16.26	Sheila Pulice
168037	02/19/14	\$15.95	Diana E Schack
168862	04/16/14	\$20.00	Andrew Stepleton
169022	05/16/14	\$20.49	Jason Anderson
170443	08/13/14	\$324.67	David Santee
171036	09/12/14	\$40.00	Brenda Scofield
171316	10/08/14	\$17.45	Theodore Olshansky
171480	10/17/14	\$91.28	Jessica Cody
171732	10/29/14	\$43.60	Erin Hibma
172414	12/12/14	\$40.00	Brenda Scofield
172503	12/12/14	\$19.57	Robert J O'Claire
173568	02/13/15	\$10.30	Mark Podoll
174158	03/25/15	\$18.84	Robert Seward Rev Trust

BE IT FURTHER RESOLVED, that a copy of this resolution be furnished to the Horicon Bank.

NOTE: The above checks contain the notation "Void after six months"

Roll Call on Resolution No. -2016

Aye , Nay , Absent , Abstain

Submitted by Finance Committee

Passed & Adopted/Rejected-this 19th day
of April, 2016.

Harley Reabe, Chairman

County Board Chairman

Ben Moderow, Vice Chairman

Attest: County Clerk
Approved as to Form:

Joanne Guden

Corporation Counsel

Jack Meyers

Debra Schubert