

# Policy of Richland County

Policy Cover	
<b>Title:</b> Expenditure of remaining Fund#75 and Fund #92 (2021) borrowed funds for capital improvements	<b>Effective Date:</b> 17 May 2022
	<b>Adoption/Revision Date:</b> 17 May 2022
<b>Custodian:</b> Administrator	<b>Approving Body:</b> Richland County Board of Supervisors (RCBS)
	<b>Sponsoring Committee, Board or Commission:</b> Finance and Personnel

## 1. Authority

- a. Wis. Stat. 59.02 (Powers, how exercised; quorum);
- b. Wis. Stat. 59.03 9 (Home rule),
- c. Wis. Stat. 59.51 (Board Powers);
- d. Wis. Stat. 59.18 (County Administrator)

## 2. References

- a. Adopting Resolution: 22 - 48
- b. Amendment Resolution: *none*
- c. 2020 Authorization and Award Resolutions: 20-2 and 20-20
- d. 2020 Authorization and Award Resolutions: 20-99 and 20-110
- e. Richland County Board Committee Structure
- f. Richland County Board Rules

## 3. Purpose

- a. To establish utilization of remaining funds from the 2020 \$2.9m notes borrowing and 2021 short-term note financing funds.
- b. To establish authority and discretion in expending these funds.

## 4. Scope

- a. Applies to Richland County employees, management, members of committees, boards and commissions and chairs of committee, boards and commissions.
  - i. Extends to partner organizations utilizing appropriated funds

## 5. Policy Overview

- a. On January 21, 2020, the County Board adopted by  $\frac{3}{4}$  vote, and Initial Resolution Authorizing Not to Exceed \$2,970,000 General Obligation Promissory Notes for Capital Improvement Projects.
- b. A resolution awarding the sale of \$2,970,000 General Obligation Promissory Notes was adopted on 18 February, 2020.
- c. On September 15, 2020, the County Board adopted, by  $\frac{3}{4}$  vote, an Initial Resolution Authorizing Not to Exceed \$1,050,000 Taxable General Obligation Promissory Notes for Capital Improvement Projects (the "Initial Resolution").
- d. A resolution awarding the sale of \$1,050,000 Taxable General Obligation Promissory Notes was adopted by the County Board on October 27, 2020 (the "Award Resolution").

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- e. This policy is set in place to help manage the remaining appropriations of these borrowed capital funds within the limits of the legal resolution language, intensions of the borrowing and in the best interest of Richland County.
- f. This policy will supersede the “Short-Term Capital Borrowing Program” policy established by Resolution #21-38. (This policy will be replaced in the future by a finance policy).

## **6. Policy Performance**

- a. All utilization, appropriations and/or transfers of the \$2.9m and short term capital borrowed fund shall comply with this policy.
- b. Deviations from this policy require County Board approval where specified authority is not granted to the sponsoring committee or administration. Interpretation of this policy resides in the sponsoring committee whom may defer to the County Board when deemed appropriate by the sponsoring committee.

## **Policy Content**

## **7. Allocations:**

- a. The matrix found in Appendix B of this policy outlines the proposed utilization of remaining funds.
- b. Authority is given to the Finance and Personnel to adjust items and appropriations as seen fit or as recommended by administration and staff, and to allow for administrative contingencies. All expenditures must be in compliance with the resolution language defining the purpose of the borrowings:
  - i. 2020 \$2.9 Million Borrowing, Authorization Resolution Language 20-2 — Proceeds of the Notes will be used for the public purpose of financing capital improvement projects, including:
    - 1. County building projects,
    - 2. park projects,
    - 3. highway improvements,
    - 4. dam repair,
    - 5. and acquisition of municipal vehicles and equipment
  - ii. 2021 Shor-Term Financing, Authorization Resolution Language 20-99 — Proceeds of the Notes will be used for the public purpose of financing capital improvement projects, including:
    - 1. highway improvements,
    - 2. vehicles and fleet management,
    - 3. technology capital improvements,

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4. facility maintenance and improvements,
  5. radio and tower project engineering and project design.
- c. Expenditures related to Rule#14 regarding equipment purchase and contract expenditures are approved by adoption of this policy. As long as the expenditure is used on the desired purpose by resolution and within the apportioned amount authorized by the policy, or amended by the Finance and Personnel Committee, additional resolution is not required by the County Board.
  - d. Expenditures qualifying a “public works projects” as defined through County Board Rule #14 and Wisconsin State Statute 59.52(29) will return for resolution by the County Board to ensure compliance.

## **8. Utilization Period:**

- a. It is the intentions of Richland County to expend all funds from Fund #75 (\$2.9m borrowing) and funds from the 2021 Short-term financing according to the matrix provided in Appendix B.
- b. Exception to provision (8a) must be approved by the Finance and Personnel Committee.
- c. All funds from the \$2.9m borrowing must legally be utilized by no later than 05 March 2023.
- d. This policy will terminate on the completion of the appropriations and expenditures of fund addressed in this policy.

<b>Revision History</b>		
<b>Adoption/Revision Date</b>	<b>Overview of Adoption/Revision</b>	<b>Adoption/Revision Reference</b>
17 Mar 2021	Original	Resolution 22 - 48

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## **Policy Attachments**

### **Attachment A**

### **Policy Review Form**

#### **Completed by Policy Custodian**

Policy Title	
Overview of Adoption/Revision	
Policy Submitted By	
Policy Submitted To	
Anticipated Date of Policy Final Approval	
Existing policies, ordinances, regulations and laws referenced to ensure that conflicts do not exist	

#### **Completed by County Administrator**

Policy Received On	
Policy Reviewed /Denied On w/ Reason	
Policy Reviewed/Denied By	
Policy Storage Location	
Policy Forwarded to Corporation Counsel	

#### **Completed by Corporation Counsel**

Policy Received On	
Policy Reviewed /Denied On w/Reason	
Policy Reviewed/Denied By	
Policy Forwarded to Custodian	

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Appendix B (Expenditure Appropriations for Fund #75 (2020 \$2.9m) and Fund #92 (2021 borrowing))						
Fund 75 Tracker			Approved Amt	2965500		
Capital Improvement Borrowing			Total Spend	2420153.26		
Spend by 3/5/2023			Remaining Balance	545346.74		
Approved Area	Approved Amt	Current Spend:	Balance	Appropriation Project:	Completion:	Cost/Expenditure on Project:
Technology	\$ 124,500.00	\$ 134,178.68	\$ (9,678.68)			
Parks	\$ 38,000.00	\$ -	\$ 38,000.00	Well Project	31-Oct-22	Full Remaining
Courthouse	\$ 60,000.00	\$ 59,311.19	\$ 688.81	*Appropriate to Courthouse Roof	17-Jun-22	\$ 688.81
Emergency Mgmt	\$ 20,000.00	\$ -	\$ 20,000.00	Appropriate to New Ambulance Garage	9/31/2022	Full Remaining
Fairgrounds	\$ 105,000.00	\$ 36,599.77	\$ 68,400.23	Appropriate for \$3,756.79 Building 10, \$4990 & \$10,585.79 lights, \$13067.65 lawn mower, \$36,000 skid steer	31-Oct-22	Full Remaining
Roof-HHS-UWR	\$ 603,000.00	\$ 621,434.75	\$ (18,434.75)			
Highway	\$ 800,000.00	\$ 800,000.00	\$ -			
Sheriff-Vehicles	\$ 234,000.00	\$ 245,867.40	\$ (11,867.40)			
Symons Administrator	\$ 96,000.00	\$ -	\$ 96,000.00	\$65,116.50 Roof, \$30,642.50 Plaster pool, \$214 contingency	31-Oct-22	Full Remaining
	\$ 10,000.00	\$ 14,498.15	\$ (4,498.15)			
Misc New Equip	\$ 125,000.00	\$ 101,277.44	\$ 23,722.56	*Appropriate at \$5,000 for Side Paneling on Courthouse, with remainder of Misc New Equipment to courthouse roof		\$ 18,722.56
Child Support	\$ 25,000.00	\$ 6,213.18	\$ 18,786.82	*Appropriate to Courthouse Roof	17-Jun-22	\$ 18,786.82
Land Conservation	\$ 100,000.00	\$ 2,633.62	\$ 97,366.38	Supplemental Dam Projects	31-Oct-22	Full Remaining
AED for Squads	\$ 25,000.00	\$ 21,727.45	\$ 3,272.55	*Appropriate for Courthouse Roof	17-Jun-22	\$ 3,272.55
Ambulance	\$ 600,000.00	\$ 386,901.63	\$ 213,098.37	Appropriate to New Ambulance Garage	9/31/2022	Full Remaining
	\$ 2,965,500.00	\$ 2,420,153.26	\$ 534,856.74			
	Balance per Account Activity	\$ 2,420,153.26				
				Appropriate towards roof:		\$ 41,470.74
				Accounting for overages on lines against appropriations towards the roof:		\$ (44,478.98)
				<b>Total of #75 Towards Courthouse Roof:</b>		\$ (3,008.24)
Misc New Equip						
Approved Area	Approved Amt	Current Spend	Balance			
Circuit Court	\$ 1,000.00	\$ -	\$ 1,000.00			
Coroner	\$ 500.00	\$ -	\$ 500.00			
Courthouse (Side Paneling)	\$ 5,000.00	\$ -	\$ 5,000.00			
District Attorney	\$ 2,000.00	\$ -	\$ 2,000.00			
Emergency Gov't	\$ 1,100.00	\$ -	\$ 1,100.00			
Extension	\$ 1,000.00	\$ -	\$ 1,000.00			
Fairgrounds	\$ 500.00	\$ -	\$ 500.00			
Jail	\$ 4,000.00	\$ 259.20	\$ 3,740.80			
LEPC	\$ 1,178.00	\$ -	\$ 1,178.00			
MIS	\$ 20,000.00	\$ 30,620.06	\$ (10,620.06)			
Misc New Equip	\$ 2,802.00	\$ -	\$ 2,802.00			
MIS-Comp Software	\$ 2,000.00	\$ 6,353.05	\$ (4,353.05)			
MIS-Comp/Maint/Upgrades	\$ 7,500.00	\$ 687.59	\$ 6,812.41			
MIS-Comp/Printer/Network	\$ 10,000.00	\$ 803.00	\$ 9,197.00			
Police Radio	\$ 8,000.00	\$ 5,409.18	\$ 2,590.82			
Property Lister	\$ 300.00	\$ 150.00	\$ 150.00			
Register of Deeds	\$ 220.00	\$ 220.00	\$ -			
Sheriff	\$ 25,000.00	\$ 24,401.20	\$ 598.80			
Sheriff-Computer	\$ 30,000.00	\$ 29,640.00	\$ 360.00			
Sheriff-Crime Scene Equip	\$ 1,000.00	\$ 538.56	\$ 461.44			
Treasurer	\$ 700.00	\$ 1,395.60	\$ (695.60)			
Veteran Service	\$ 400.00	\$ -	\$ 400.00			
Zoning	\$ 800.00	\$ 800.00	\$ -			
	\$ 125,000.00	\$ 101,277.44	\$ 23,722.56			
Fund 92 Tracker			Approved Amt	1,032,132.00		
Short Term Capital Improvement Borrowing 2021			Total Spend	915,674.36		
			Remaining Balance	116,457.64		
Approved Area	Approved Amt	Current Spend	Balance	Appropriation Project:	Completion:	Cost/Expenditure on Project:
Administration	2,132.00	-	2,132.00	Appropriate to Courthouse Roof	17-Jun-22	\$ 2,132.00
Courthouse	159,000.00	72,662.79	86,337.21	\$18,000 for 3x Heat exchangers in 2022, remainder to courthouse roof	31-Oct-22	\$ 68,337.21
HHS	6,000.00	-	6,000.00	Address heating and cooling needs	31-Oct-22	Full Remaining
Highway	650,000.00	650,000.00	-			
MIS	20,000.00	20,000.00	-			
Sheriff	175,000.00	155,085.58	9,424.42	Appropriate to Courthouse Roof	17-Jun-22	\$ 9,424.42
UW Campus	20,000.00	17,925.99	2,074.01	Appropriate to Courthouse Roof	17-Jun-22	\$ 2,074.01
				<b>Total of #92 (2021) Towards Courthouse Roof:</b>		\$ 81,967.64