

Village of Weston, Wisconsin
OFFICIAL PROCEEDINGS OF THE FINANCE COMMITTEE

held on Monday, April 1, 2019 at 6:15 p.m., or immediately following the adjournment of the Tourism Commission, in the Large Conference Room at the Municipal Center, Chairperson Maloney presiding.

AGENDA ITEMS.

1. Call to Order & Welcome by Chairperson Maloney.

Meeting called to order at 6:45 p.m. by Finance Committee Chairperson Maloney.

2. Roll Call by Recording Secretary.

Roll call indicated 4 members present

<u>Member</u>	<u>Present</u>
Bender, Robert	YES
Ermeling, Barb (ex-officio)	YES
Maloney, Mark	YES
Sukup, Carrie	NO
Yaeger, Richard	NO
Ziegler, Jon	YES

Village Staff in attendance: Donner, Osterbrink, Trautman, Trittin, and Wodalski.

3. Approval of minutes from previous meetings: February 4, 2019

Motion by Ziegler, second by Bender, to approve previous meeting minutes from February 4, 2019.

Yes Vote: 3 No Votes: 0 Abstain: 0 Not Voting: 3 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb (ex-officio)	---
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	---
Ziegler, Jon	YES

4. Public Comments.

None.

ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.

5. Acknowledge preliminary December 2018 budget status – all funds

Trautman gave a brief overview of the December 2018 budget status report.

Motion by Ziegler, second by Bender, to acknowledge the December 2018 budget status report.

Yes Vote: 3 No Votes: 0 Abstain: 0 Not Voting: 3 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb (ex-officio)	---
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	---
Ziegler, Jon	YES

6. Acknowledge February 2019 budget status – all funds

Trautman gave an overview of the February budget status report. Bender questioned the comment on payroll in the summary and Trautman explained we now enter the payrolls into the general ledger based on the pay date to align with how Weinkauf handles benefit deductions.

Motion by Bender, second by Ziegler, to acknowledge the February 2019 budget status report.

Yes Vote: 3 No Votes: 0 Abstain: 0 Not Voting: 3 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb (ex-officio)	---
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	---
Ziegler, Jon	YES

EDUCATIONAL PRESENTATIONS & REPORTS.

None.

POLICY ISSUES – DISCUSSIONS/RECOMMENDATIONS.

7. Discussion and possible recommendation on unbudgeted items purchase policy

Trautman stated in prior years the Village was able to have some flexibility with unbudgeted items, but things are going to be tighter this budget year. Trautman proposed creating a policy for any unbudgeted expenses over \$1,000 with an approval process beyond just a department director.

Maloney questioned what department directors are authorized to approve. Trautman responded that department directors can approve unbudgeted purchases under \$1,000 under this policy. Donner stated that there has never been a formal policy outlining an approval process.

Maloney suggested any requests for an unbudgeted expense go to the administrator first. Trautman stated that is not how we have handled things in the past, but we could. Bender

stated the administrator is responsible for day to day operations so it would make sense that position would make these decisions. Bender elaborated it would be up to the administrator if it was significant enough to bring to a committee. Ermeling pointed out that with unbudgeted expenses there may be a need to determine the funding source unless it can be absorbed by another line within the department.

Maloney questioned if there was always time to bring these decisions before a committee. Trautman responded that things like this are not usually urgent. Wodalski stated that Public Works runs into issues if equipment breaks down, but the department usually just adjusts for unexpected expenses within other lines of their budget.

The Committee agreed that overages on individual lines within a department are fine as long as the overages do not exceed the total department budget, but the administrator should still be notified so there is a paper trail, and everyone is on the same page.

Donner stated if there are emergency expenditures an email could be sent out to the Village Board and then the following Board agenda would acknowledge what was done.

No action taken.

8. Discussion and possible recommendation of 2018 budget adjustments

Trautman gave an overview of the requested 2018 budget adjustments. Bender questioned if there were additional funds needed for the movement of the ATC lines. Donner stated additional funds would only be needed if we move forward on the second phase, which we are not entertaining yet. Ermeling questioned if the ATC borrowing was in TIF; Trautman confirmed it was. Maloney asked if the \$12,130 was the total amount needed for the park department adjustments; Trautman stated she may have forgotten to split it between the two wage lines on the coversheet.

Motion by Bender, second by Ziegler, to recommend Village Board approval of the 2018 budget adjustments of \$12,130 to parks and \$2 million for the ATC borrowing.

Yes Vote: 3 No Votes: 0 Abstain: 0 Not Voting: 3 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb (ex-officio)	---
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	---
Ziegler, Jon	YES

9. Discussion and possible recommendation on delinquent personal property tax write offs

Trautman stated that these delinquent personal property taxes are past the 7-year window for collecting. Trautman pointed out that we did collect some of the delinquent personal property taxes, but some of the delinquent taxes were never charged back to the other taxing jurisdictions and cannot be charged back after the fact. Trautman is requesting a write off of

\$7,073.56. Maloney questioned if we were sending delinquent letters; Trautman stated we just started doing this.

Motion by Ziegler, second by Bender, to recommend Village Board approval of the delinquent personal property tax write offs in the amount of \$7,073.56.

Yes Vote: 3 No Votes: 0 Abstain: 0 Not Voting: 3 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb (ex-officio)	---
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	---
Ziegler, Jon	YES

10. Discussion and possible recommendation on accounts receivable write offs

Trittin gave an overview on the requested write offs of assessment letter accounts receivable from two title companies.

Motion by Bender, second by Ziegler, to recommend Village Board approval of the accounts receivable write offs in the amount of \$520.45.

Yes Vote: 3 No Votes: 0 Abstain: 0 Not Voting: 3 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb (ex-officio)	---
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	---
Ziegler, Jon	YES

11. Discussion and possible recommendation on billable hourly rates

Trautman stated that the billable rates were never brought before the Finance Committee and thought it would be a good idea to have them reviewed.

Maloney questioned if our neighboring communities billed us at comparable rates. Wodalski and Donner responded that we are usually the ones providing work for our neighboring communities, so we are unsure what their rates are. Donner stated we have intergovernmental agreements with neighboring communities that have requested our services. Donner added that an annual letter goes out with updated rate schedules, one for labor and one for equipment/materials.

The Committee requested that billable rates be rounded to the nearest \$5. Maloney questioned if these rates would apply for a private entity; staff responded that it would.

Motion by Ziegler, second by Bender, to recommend Village Board approval of the billable hourly rates, rounding each rate to the nearest \$5.

Yes Vote: 3 No Votes: 0 Abstain: 0 Not Voting: 3 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb (ex-officio)	---
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	---
Ziegler, Jon	YES

12. Discussion and possible recommendation on payment of lease for SAFER ambulance

Trautman stated that staff recently received an email from SAFER asking the Village to pay for its lease. In December 2017, the Board approved to a lease for the Village portion of a new ambulance. Staff was unaware the lease was not included in the SAFER budget.

Trautman stated the Village borrowed for 2019 and 2020 SAFER equipment and suggested that we could use the amount borrowed for 2020 equipment to pay off the lease. The other option is the Village could pay off of the lease schedule. If the Village uses the 2020 equipment amount borrowed in 2019, we will need to increase the 2020 borrowing for the SAFER equipment. Trautman estimated the lease to be \$35,000 over 5 years. Trautman requested the payoff amount from KS State Bank but did not receive it yet.

Motion by Bender, second by Ziegler, to recommend Village Board approval of payoff of SAFER lease with borrowed funds.

Yes Vote: 3 No Votes: 0 Abstain: 0 Not Voting: 3 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb (ex-officio)	---
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	---
Ziegler, Jon	YES

13. Discussion and possible recommendation on furniture/remodel costs related to rearranging offices to make room for new staff additions

Trautman wanted to give a heads up on this as it is an unbudgeted expense. The estimate is about \$1,300.

RESOLUTIONS/ORDINANCES.

FUTURE ITEMS.

14. Next meeting date(s):

– Mon, May 6, 2019 @ 6:00 p.m.

Regular Committee Meeting

- Mon, Jun 3, 2019 @ 6:00 p.m. Regular Committee Meeting
- Mon, Jul 1, 2019 @ 6:15 p.m. Regular Committee Meeting

15. Topics for future meetings.

16. Remarks from Staff.

Randy Balk and Chris Pfender from Intercity want to meet with staff to discuss legal fees incurred for the ATC borrowing. Intercity is claiming we owe \$6,000 in legal fees; however, staff does not recall ever paying more than \$400 for legal fees related to a borrowing.

17. Remarks from Committee Members

18. Announcements.

ADJOURNMENT

Motion by Ziegler, second by Bender, to adjourn the Finance Committee meeting.

Yes Vote: 3 No Votes: 0 Abstain: 0 Not Voting: 3 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb (ex-officio)	---
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	---
Ziegler, Jon	YES

Maloney adjourned the Finance Committee meeting at 7:22 p.m.

Next meeting is scheduled for Monday, May 6, 2019.

Jenna Trittin, Recording Secretary