



Village of Weston, Wisconsin
ATTENTION – NOTICE OF PUBLIC MEETING

Meeting of: **FINANCE COMMITTEE (FC)**

FC Members: **Bender, Ermeling, Maloney {c}, Sukup, and Yaeger**

Date/Time: **Monday, February 17, 2020 @ 4:30 P.M.**

Location: **Weston Municipal Center (5500 Schofield Ave) – Board Room**

Agenda: The agenda packet will be emailed out 3 days prior to the meeting and posted on the Village website at www.westonwi.gov.

Attendance: All Village officials are encouraged to attend. Committee Members and Department Directors, please indicate if you will, or will not, be attending so we may determine in advance if there will be a quorum.

Questions: **Jessica Trautman**
jtrautman@westonwi.gov
715-359-6114

This notice was posted at the Municipal Center and was e-mailed to local media outlets (Print, TV, and Radio) on 2/11/2020 @ 10:55 a.m.

A quorum of members from other Village governmental bodies (boards, commissions, and committees) may attend the above noticed meeting to gather information. No actions to be taken by any other board, commission, or committee of the Village, aside from the Finance Committee. Should a quorum of other government bodies be present, this would constitute a meeting pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553, 494 N.W.2d 408 (1993).

Wisconsin State Statutes require all agendas for Committee, Commission, or Board meetings be posted in final form, 24 hours prior to the meeting. Any posted agenda is subject to change up until 24 hours prior to the date and time of the meeting.

Any person who has a qualifying disability as defined by the Americans with Disabilities Act requires that meeting or material to be in accessible location or format must contact the Weston Municipal Center, by 12 noon the Friday prior to the meeting so any necessary arrangements can be made to accommodate each request.



VILLAGE OF WESTON, MARATHON COUNTY, WISCONSIN OFFICIAL MEETING AGENDA OF THE FINANCE COMMITTEE

The Committee will hold a meeting on the date, time and location listed.

TO THE HONORABLE TRUSTEE MARK MALONEY AND FOUR (4) APPOINTED MEMBERS OF THE FINANCE COMMITTEE: The following items were listed on the agenda in the Village Clerk's Office, in accordance with Chapter 2 of the Village's Municipal Code and will be ready for your consideration at the meeting of the Finance Committee on **Monday, February 17, 2020 at 4:30 p.m.**, in the Board Room, at the Weston Municipal Center.

A quorum of members from other Village governmental bodies (boards, commissions, and committees) may/might attend the above-noticed meeting to gather information. If a quorum of other government bodies is present, this would constitute a meeting pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553,494 N.W.2d 408 (1993). No official actions other than those of the Finance Committee shall take place.

Wisconsin State Statutes require all agendas for Committee, Commission, or Board meetings be posted in final form, 24 hours prior to the meeting. Any posted agenda is subject to change up until 24 hours prior to the date and time of the meeting. All items listed on this agenda may be acted upon by the Finance Committee.

AGENDA ITEMS

- 1) Finance Committee Call to Order & Welcome by Chairperson Maloney.
- 2) Roll Call by Recording Secretary.
 - a) Finance Committee: Bender, Ermeling {vc}, Maloney {c}, Sukup, Yaeger
- 3) Approval of Minutes from Previous Meeting: [December 16, 2019](#)
- 4) Public Comments.

ACKNOWLEDGE WORK PRODUCT TRANSMITTALS

(Work products identified in this section are for education and information purposes. Items listed in this section should be moved as "Acknowledge receipt of presentation/report and place in file".)

EDUCATIONAL PRESENTATIONS & REPORTS

(Work products identified in this section ask the government body a policy questions. Items listed in this section should be moved as "Approve/Not approve . . .")

- 5) [Property Tax Collections Summary](#)

POLICY ISSUES – DISCUSSIONS/RECOMMENDATIONS

(Work products identified in this section ask the government body policy questions. Items listed in this section should be moved as "Approve/Not approve . . .")

- 6) [Discussion and Possible Recommendation to Pay Off Intercity ATC Loan](#)
- 7) [Discussion and Possible Recommendation to Reduce SAFER Receivable Related to Cash Deficit by 1/5th of the Village's share](#)

Village of Weston, Wisconsin
OFFICIAL PROCEEDINGS OF THE FINANCE COMMITTEE

held on Monday, December 16, 2019 at 4:30 p.m., in the Board Room at the Municipal Center.

AGENDA ITEMS.

1. **Finance Committee Call to Order & Welcome by Chairperson Maloney.**
Meeting called to order at 4:30 p.m. by Finance Committee Chairperson Maloney.

2. **Roll Call by Recording Secretary.**

Roll call of Finance Committee indicated 4 members present

<u>Member</u>	<u>Present</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Sukup, Carrie	NO
Yaeger, Richard	YES

3. **Approval of minutes from previous meetings: November 18, 2019**

Finance Committee motion by Ermeling, second by Bender, to approve previous meeting minutes from November 18, 2019.

Yes Vote: 4 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	YES

4. **Public Comments.**
None.

ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.

5. **Acknowledge November 2019 budget status – all funds**

Yaeger asked if a surplus is anticipated in the general fund; Trautman responded a surplus is anticipated with a lot of the surplus coming from interest revenue.

Yaeger asked if the debt service fund balance is anticipated to be negative; Trautman stated she is anticipating having a positive fund balance. Trautman added we are required to keep \$90,000 in fund balance for our first G.O. debt payment in 2020, so the fund balance will be at least that much.

Yaeger asked if the landfill was going to end up positive; Trautman responded a journal entry to transfer funds is needed yet.

Finance Committee motion by Ermeling, second by Bender, to acknowledge the November 2019 budget status report.

Yes Vote: 4 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	YES

EDUCATIONAL PRESENTATIONS & REPORTS.

None.

POLICY ISSUES – DISCUSSIONS/RECOMMENDATIONS.

6. Assigned fund balance in general fund for 2019

Trautman stated Parks and Community Development have projects that were not completed in 2019, but are expected to be completed in 2020. The departments have requested a carryover (assignment) of funds to 2020 to complete those projects. Community Development requested \$4,492 for planning services and Parks requested \$7,580 for the roof replacement at Machmueller Park. Trautman stated a budget amendment will be brought to the committee in 2020 for these.

Finance Committee motion by Bender, second by Yaeger, to recommend the Village Board approve carrying over requested funds to 2020.

Yes Vote: 4 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	YES

7. Accounts receivable write-offs

Trautman gave an overview of the accounts receivable write offs totaling \$3,178.93.

Ermeling questioned the Diamond Water invoice. Trautman stated the revenue is recorded twice. Trittin added that the bill was paid, but it went directly to water revenue rather than being applied to the receivable.

Trautman stated she is looking at sending letters on the attorney letterhead for delinquent bills. The committee stated that was a good idea.

Finance Committee motion by Ermeling, second by Bender, to recommend the Village Board approve the accounts receivable write-offs as presented.

Yes Vote: 4 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	YES

Trautman asked the committee for thoughts on two other receivables: Jason Lowman and First Phoenix. Per the committee, pursue the Lowman ad bill and hold his liquor license until payment received. Trautman stated First Phoenix Weston II is out of business. The committee stated First Phoenix should be written off in 2019 as it is likely uncollectible and not worth spending additional funds to pursue.

Motion by Bender, second by Yaeger to write off balance from First Phoenix Weston II of \$5,863.52.

Yes Vote: 4 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	YES

8. Implementation of the Step II water rate increase

Trautman and Donner gave a brief overview of the step II water rate increase that will be effective with the first billing cycle in January.

RESOLUTIONS/ORDINANCES.

None.

FUTURE ITEMS.

9. Next meeting date(s):

- Mon, Jan 20, 2020 @ 4:30 p.m. Regular Committee Meeting
- Mon, Feb 17, 2020 @ 4:30 p.m. Regular Committee Meeting

10. Topics for future meetings.

11. Remarks from staff.

12. Remarks from Committee Members.

13. Announcements.

ADJOURNMENT OF FINANCE COMMITTEE

Motion by Ermeling, second by Bender, to adjourn the Finance Committee meeting at 4:47 p.m.

Yes Vote: 4 No Votes: 0 Abstain: 0 Not Voting: 1 Result: PASS

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Sukup, Carrie	---
Yaeger, Richard	YES

Next meeting is scheduled for Monday, January 20.

Jenna Trittin, Recording Secretary

REQUEST FOR CONSIDERATION

PUBLIC MTG/DATE:	Finance Committee, February 17, 2020
DESCRIPTION:	Property Tax Collections Summary
FROM:	Jessica Trautman, Finance Director
QUESTION:	n/a

Background

Tax bills were sent out by Sun Printing around December 15th. This is the third year that we have contracted with Sun printing to stuff and mail our tax bills. This year went smoother and more efficiently because the tax bills were regular letter size and we purchased the envelopes from Sun, which allowed them to stuff the tax bills using a machine instead of manually stuffing the envelopes.

Next year I am going to look at Bayside Printing. Currently we do not get any discount on our postage. Bayside Printing specializes in printing and mailing and would make sure we would get a better price for postage.

All banks except Connexus Credit Union assist in collecting taxes. Our busiest times are the days between Christmas and New Year's. This year we processed:

December 26 - \$1,639,845

December 27 - \$1,423,818

December 30 - \$1,892,131

December 31 - \$3,288,018

We spend about \$2,836 sending out tax bills and over \$1,656 sending receipts. This year was better than previous years because with the new system we are able to include multiple parcels on the same receipt, eliminating extra postage for multiple properties owned by one person. I am hesitant to suggest not sending receipts because I think that would cause more people to come in and we are not staffed to handle the inflow of traffic. Right now, we receive a lot of payments by mail which allows staff to better manage their time between tax collections and their regular duties.

Attached Docs: Tax Collection Summary

Committee Action: n/a

FISCAL IMPACT: n/a

Recommendation: n/a

Are there additional reference documents which have been attached to this report?

2019 TAXES PAYABLE IN 2020

VILLAGE OF WESTON

REAL ESTATE PAID	
Real Estate Taxes Paid	\$19,733,504.75
Special Assessments	\$24,484.57
Special Charges	\$772,327.03
Delinquent Utilities	\$10,393.20
Forestry Program Taxes (MFL & PFC)	\$9,065.80
SUBTOTAL PAID REAL ESTATE	\$20,549,775.35
UNPAID REAL ESTATE TAXES RETURNED TO COUNTY	
Unpaid Real Estate Taxes (postponed & delinquent)	\$5,144,324.99
Unpaid Special Assessments & Charges	\$239,657.69
Unpaid Delinquent Utilities	\$5,538.83
SUBTOTAL UNPAID REAL ESTATE	\$5,389,521.51
	Unpaid approx 20.78%
PERSONAL PROPERTY	
Paid Personal Property	\$476,468.99
School Credit on Roll	\$32,411.98
Lottery Credit on Roll	\$0.00
Late Lottery (added or removed)	\$0.00
Unpaid Personal Property (postponed & delinquent)	\$16,223.36
Postponed Personal Property	
TOTAL PERSONAL PROPERTY	\$525,104.33
	Unpaid approx 3.09%

Total Collected in 2019-2020 \$21,026,244.34

Mail 13,763,242.77
 Banks 2,612,998.31
 Counter 4,650,003.26

2018 TAXES PAYABLE IN 2019

VILLAGE OF WESTON

REAL ESTATE PAID	
Real Estate Taxes Paid	\$18,421,459.21
Special Assessments	\$51,288.60
Special Charges	\$753,468.54
Delinquent Utilities	\$8,790.09
Forestry Program Taxes (MFL & PFC)	\$8,862.55
SUBTOTAL PAID REAL ESTATE	\$19,243,868.99
UNPAID REAL ESTATE TAXES RETURNED TO COUNTY	
Unpaid Real Estate Taxes (postponed & delinquent)	\$5,318,266.34
Unpaid Special Assessments & Charges	\$32,529.52
Unpaid Delinquent Utilities	\$1,367.00
SUBTOTAL UNPAID REAL ESTATE	\$5,352,162.86
	Unpaid approx 21.76%
PERSONAL PROPERTY	
Paid Personal Property	\$396,582.94
School Credit on Roll	\$28,967.52
Lottery Credit on Roll	\$0.00
Late Lottery (added or removed)	\$0.00
Unpaid Personal Property (postponed & delinquent)	\$20,494.83
Postponed Personal Property	
TOTAL PERSONAL PROPERTY	\$446,045.29
	Unpaid approx 4.59%

Total Collected in 2018-2019 \$19,640,451.93

unable to tell difference in pr Mail 17,060,585.32
 Banks 2,579,866.61
 Counter

REQUEST FOR CONSIDERATION

PUBLIC MTG/DATE:	Finance Committee, February 17, 2020
DESCRIPTION:	Discussion and Possible Recommendation to Pay Off Intercity ATC Loan (TIF)
FROM:	Jessica Trautman, Finance Director
QUESTION:	Should the Finance Committee recommend the Village Board approve paying off the ATC Loan (2018A) - \$2,000,000 in principal and approx. \$33,529 in interest with current funds in Tax Increment Finance District #1 (TIF #1) on 2/27/2020?

Background

On August 27, 2018 the Village of Weston issued a General Obligation Promissory Note to Intercity State Bank for \$2,000,000. The proceeds went toward the purchase of the poles for the ATC line relocation. The intention was to refinance the note when we issued debt for the Camp Phillips project. Currently we do not plan on issuing debt in the foreseeable future for any TIF #1 project.

The amount of cash that TIF #1 has as of 2/13/2020 is \$7,157,657. Estimated fund balance at the end of 2019 is \$3,991,369, we estimate adding \$773,502 to that in 2020.

From a financial standpoint, it does not make sense to keep the loan outstanding while we are earning less than 2% on the cash in the bank and paying over 3% for debt we can financially afford to pay off.

Attached Docs:	2019 Estimated Balance Sheet for Fund 21, 2020 Budget for Fund 21, a copy of the payment schedule of the 2018A GO Note.
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Committee Action:	n/a
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FISCAL IMPACT:	Will reduce the fund balance in TIF #1 by approximately \$1,288,092 (2021 principal payment less Aug interest payment). The 2020 budget already included \$659,239 for principal and \$86,198 for interest.
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Recommendation:	Staff recommends approval.
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RECOMMENDED LANGUAGE FOR OFFICIAL ACTION

I recommend/do not recommend paying off the 2018A GO Note to Intercity State Bank that was issued for the ATC pole purchase.

Are there additional reference documents which have been attached to this report?

2018 A

ATC Loan

Date: 08/16/2018

Intercity State Bank

3.28%

Page 1

Funding Date: 08/27/2018 **Compounding:** U.S. Rule **Principal:** \$2,000,000.00
First Payment Date: 02/27/2019 **Period:** Actual/360 **Payment Schedule:** Irregular

Payment Number	Payment Date	Elapsed Days	Payment Amount	Interest Amount	Principal Reduction	Outstanding Balance	Equity Built
1	02/27/2019	184	\$33,528.89	\$33,528.89	\$0.00	\$2,000,000.00	\$0.00
2	08/27/2019	181	\$32,982.22	\$52,982.22	\$0.00	\$2,000,000.00	\$0.00
3	02/27/2020	184	\$33,528.89	\$33,528.89	\$0.00	\$2,000,000.00	\$0.00
4	08/27/2020	182	\$33,164.44	\$33,164.44	\$0.00	\$2,000,000.00	\$0.00
5	09/27/2020	31	\$169,686.11	\$5,648.89	\$164,037.22	\$1,835,962.78	\$164,037.22
6	10/27/2020	30	\$169,686.11	\$5,018.30	\$164,667.81	\$1,671,294.97	\$328,705.03
7	11/27/2020	31	\$169,686.11	\$4,720.48	\$164,965.63	\$1,506,329.34	\$493,670.66
8	12/27/2020	30	\$169,686.11	\$4,117.30	\$165,568.81	\$1,340,760.53	\$659,239.47
2020	Totals:		\$811,948.88	\$152,709.41	\$659,239.47		
9	01/27/2021	31	\$169,686.11	\$3,786.90	\$165,899.21	\$1,174,861.32	\$825,138.68
10	02/27/2021	31	\$169,686.11	\$3,318.53	\$166,367.78	\$1,008,493.54	\$991,506.46
11	03/27/2021	28	\$169,686.11	\$2,572.78	\$167,113.33	\$841,380.21	\$1,158,619.79
12	04/27/2021	31	\$169,686.11	\$2,376.43	\$167,309.68	\$674,070.53	\$1,325,929.47
13	05/27/2021	30	\$169,686.11	\$1,842.46	\$167,843.65	\$506,226.88	\$1,493,773.12
14	06/27/2021	31	\$169,686.11	\$1,429.81	\$168,256.30	\$337,970.58	\$1,662,029.42
15	07/27/2021	30	\$169,686.11	\$923.79	\$168,762.32	\$169,208.26	\$1,830,791.74
16	08/27/2021	31	\$169,686.11	\$477.92	\$169,208.19	\$0.07	\$1,999,999.93
2021	Totals:		\$1,357,468.88	\$16,728.42	\$1,340,760.46		
Grand Totals:			\$2,169,437.76	\$169,437.83	\$1,999,999.93		

This amortization schedule is provided to you for your convenience. The amortization may include estimates based upon information provided by you. Actual terms of credit offered by us may vary from this amortization schedule. The outstanding balance shown above will vary from your actual outstanding balance owed to the Bank because of the timing of payments.

VILLAGE OF WESTON
 BALANCE SHEET
 DECEMBER 31, 2019

TIF #1/SPECIAL REVENUE FUND

ASSETS

21-00-11312-011-000	CASH-MONEY MARKET #601228	5,938,417.00	
21-00-11326-084-000	ABBY BANK CD	250,000.00	
21-00-12110-000-000	R/E PROPERTY TAXES RECEIVABLE-	3,469,031.90	
21-00-13300-000-000	INTEREST RECEIVABLE	2,627.44	
	TOTAL ASSETS		9,660,076.34

LIABILITIES AND EQUITY

LIABILITIES

21-00-21111-000-000	VOUCHERS PAYABLE	1,865.00	
21-00-21700-000-000	ACCRUED PAYROLL	7,919.00	
21-00-21700-151-000	ACCRUAL-SOCIAL SECURITY	1,038.71	
21-00-21700-152-000	ACCRUAL-WIS RETIREMENT	1,120.00	
21-00-21700-156-000	ACCRUAL-WORKERS COMP	4,408.00	
21-00-26120-000-000	DEFERRED REVENUE-TAX LEVY	1,653,068.97	
	TOTAL LIABILITIES		5,668,707.12

FUND EQUITY

21-00-34300-000-000	UNRESERVED/UNDESIGNATED FUND B	1,362,495.79	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	2,628,873.43	
	BALANCE - CURRENT DATE	2,628,873.43	
	TOTAL FUND EQUITY		3,991,369.22
	TOTAL LIABILITIES AND EQUITY		9,660,076.34

PRELIMINARY

VILLAGE OF WESTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

TIF #1/SPECIAL REVENUE FUND

ACCOUNT NO	ACCOUNT TITLE	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>						
21-00-41120-000-000	TAX INCREMENTS	.00	.00	5,400,000.00	5,400,000.00	.0
	TOTAL TAXES	.00	.00	5,400,000.00	5,400,000.00	.0
<u>INTERGOVERNMENTAL REVENUES</u>						
21-00-43310-000-000	FED AIDS-BLD AMER BONDS REBATE	.00	.00	23,450.00	23,450.00	.0
21-00-43430-000-000	STATE SHARED TAXES-EXEMPT COM	.00	.00	30,190.00	30,190.00	.0
	TOTAL INTERGOVERNMENTAL REVENUES	.00	.00	53,640.00	53,640.00	.0
<u>MISCELLANEOUS REVENUE</u>						
21-00-48110-001-000	INTEREST-INVESTMENTS	.00	6,158.64	1,000.00	(5,158.64)	615.9
	TOTAL MISCELLANEOUS REVENUE	.00	6,158.64	1,000.00	(5,158.64)	615.9
<u>TRANSFERS IN</u>						
21-00-49227-000-000	TRANSFER FROM SPEC REV-CDA/TIF	.00	.00	20,394.00	20,394.00	.0
	TOTAL TRANSFERS IN	.00	.00	20,394.00	20,394.00	.0
	TOTAL FUND REVENUE	.00	6,158.64	5,475,034.00	5,468,875.36	.1

VILLAGE OF WESTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

TIF #1/SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ECON DEV/TIF #1-ADMIN & P</u>					
21-06-56721-110-000	REGULAR EARNINGS	.00	11,334.56	176,674.00	165,339.44 6.4
21-06-56721-139-000	BONUS/INCENTIVE PAY	.00	.00	250.00	250.00 .0
21-06-56721-151-000	SOCIAL SECURITY	.00	850.33	13,515.00	12,664.67 6.3
21-06-56721-152-000	RETIREMENT-ER/EE SHARE	.00	764.56	11,921.00	11,156.44 6.4
21-06-56721-154-000	HEALTH INSURANCE	.00	2,174.89	27,555.00	25,380.11 7.9
21-06-56721-155-000	LIFE INSURANCE	.00	37.69	500.00	462.31 7.5
21-06-56721-156-000	WORKER'S COMP INSURANCE	.00	61.66	930.00	868.34 6.6
21-06-56721-167-000	POST EMPLOYEE HEALTH	.00	.00	1,104.00	1,104.00 .0
21-06-56721-213-000	ACCOUNTING & AUDITING FEES	.00	.00	950.00	950.00 .0
21-06-56721-218-000	ASSESSORS CONTRACT	.00	.00	9,847.00	9,847.00 .0
21-06-56721-225-000	TELEPHONE	.00	.00	600.00	600.00 .0
21-06-56721-279-000	STATE INSPECTION/REVIEW FEES	.00	.00	150.00	150.00 .0
21-06-56721-290-000	OTHER OUTSIDE CONTRACTED SER	.00	.00	40,000.00	40,000.00 .0
21-06-56721-310-000	OFFICE SUPPLIES	.00	.00	100.00	100.00 .0
21-06-56721-324-000	MEMBERSHIP DUES	.00	595.00	1,225.00	630.00 48.6
21-06-56721-325-000	REGISTRATION FEES/ TUITION	.00	.00	2,550.00	2,550.00 .0
21-06-56721-329-000	MARKETING	.00	.00	5,000.00	5,000.00 .0
21-06-56721-334-000	COMMERCIAL TRAVEL EXPENSES	.00	.00	800.00	800.00 .0
21-06-56721-336-000	LODGING	.00	.00	2,300.00	2,300.00 .0
21-06-56721-346-000	OPERATING SUPPLIES-CLTHNG ALLO	.00	.00	100.00	100.00 .0
21-06-56721-390-000	OTHER SUPPLIES-ALL OTHER SUPPL	.00	.00	200.00	200.00 .0
21-06-56721-531-000	RENTS/LEASES-LAND	.00	.00	1,541,848.00	1,541,848.00 .0
	TOTAL ECON DEV/TIF #1-ADMIN & P	.00	15,818.69	1,838,119.00	1,822,300.31 .9
<u>PRINCIPAL-TIF/LOC REPAYMENTS</u>					
21-08-58001-610-000	PRINCIPAL-TIF/LOC REPAYMENTS	.00	.00	150,000.00	150,000.00 .0
	TOTAL PRINCIPAL-TIF/LOC REPAYME	.00	.00	150,000.00	150,000.00 .0
<u>TRANSFER TO DEBT SERV-EXI</u>					
21-09-59230-900-000	TRANSFERS OUT TO: DEBT SERV FU	.00	.00	2,585,988.00	2,585,988.00 .0
	TOTAL TRANSFER TO DEBT SERV-EXI	.00	.00	2,585,988.00	2,585,988.00 .0
<u>DEPARTMENT 59240</u>					
21-09-59240-900-000	TRANSFER OUT TO: CAP PROJ TIF1	.00	.00	127,425.00	127,425.00 .0
	TOTAL DEPARTMENT 59240	.00	.00	127,425.00	127,425.00 .0
	TOTAL FUND EXPENDITURES	.00	15,818.69	4,701,532.00	4,685,713.31 .3

VILLAGE OF WESTON
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

TIF #1/SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	.00	(9,660.05)	773,502.00	783,162.05	(1.3)

REQUEST FOR CONSIDERATION

PUBLIC MTG/DATE:	Finance Committee, February 17, 2020
DESCRIPTION:	Reduce receivable related to SAFER budget deficit
FROM:	Jessica Trautman, Finance Director
QUESTION:	Should the Finance Committee recommend the Village Board approve reducing the SAFER receivable by \$95,924 using fund balance?

Background

On July 1, 2019, the Village Board approved reconciling the SAFER budget deficit with Rib Mountain, with the Village's portion being \$479,620.

The recommendation was to pay off the Village's portion by decreasing fund balance by \$95,924 over 5 years, but the recommendation itself was not approved in July.

Attached Docs:	Minutes and packet information from July Board meeting on topic
Committee Action:	7/1/19 Village Board approved reconciling SAFER budget deficit
FISCAL IMPACT:	Will reduce the amount of unassigned fund balance and increase Village expenditures by \$95,924.
Recommendation:	Staff recommends approval.

RECOMMENDED LANGUAGE FOR OFFICIAL ACTION

I recommend/do not recommend reducing the SAFER receivable by \$95,924 using fund balance.

Are there additional reference documents which have been attached to this report?

VILLAGE OF WESTON, WISCONSIN
OFFICIAL MEETING MINUTES OF THE BOARD OF TRUSTEES

41. Proposal to Reconcile SAFER Budget Deficit with the Town of Rib Mountain

Sparks said when SAFER started back in 2013 there were some significant start-up expense in the first couple of years. These expenses were not reviewed by the SAFER Board. The deficit amount at the end of 2017 was \$644,620. The Village's portion is approximately \$446,000 and the Town of Rib Mountain's portion is approximately \$216,000 to \$224,000. The Town's response was that they felt they only owed \$110,000. The former administration expensed a lot of money to the SAFER district without it going before the SAFER Board for consideration. At the time the Village was serving as the fiscal agent for SAFER. They since have their own fiscal agent. After a recent meeting the proposed compromise results in Rib Mountain being responsible for \$165,000 and the Village being responsible for the balance of \$479,620. Ermeling added that SAFER's budgets in the past were not realistic.

Motion by Maloney, second by Ermeling to approve reconciling the SAFER budget deficit with the Town of Rib Mountain with the compromise being \$165,000 (25.60%) for Rib Mountain and \$479,620 (74.4%) for the Village of Weston. Q/Zeyghami would still like to see the ski hill add \$1 to their ticket price. He feels we should approach them again. Sparks asked Chief Savage to put this on the next SAFER agenda.

Yes Vote: 6 No Votes:0 Abstain:0 Not Voting: 1 Result: Pass

Trustee	Voting
Spark, Wally	YES
Zeyghami, Hooshang	YES
Ermeling, Barb	YES
Ziegler, Jon	-
Maloney, Mark	YES
Xiong, Yee	YES
Fiene, Nate	YES

42. Proposal to Modify the Draft Intergovernmental Agreement with the Town of Weston for Reconstruction of Ross Avenue from River Bend Road to Kersten Road by Sharing the Cost of the Round-a-bout on a 50%-50% basis.

Motion by Maloney, second by Zeyghami to approve the intergovernmental agreement with the Town of Weston. Q/Maloney said it would behoove us to enter into an agreement with a 50/50 cost share. This is working with our neighbors in a good way. Sparks agrees. Sparks, Ermeling and Zeyghami agree that a round-a-bout will improve safety.

Yes Vote: 6 No Votes:0 Abstain:0 Not Voting: 1 Result: Pass

REQUEST FOR CONSIDERATION

PUBLIC MTG/DATE:	Board of Trustees, July 1, 2019
DESCRIPTION:	Proposal to Reconcile SAFER Budget Deficit with the Town of Rib Mountain
FROM:	Keith Donner, Administrator Wally Sparks, Village President
QUESTION:	Should the Village of Weston Reconcile the SAFER Operating Budget Deficit by Agreement with the Town of Rib Mountain?

Background

On Monday June 24, Village President, Wally Sparks, Village Administrator, Keith Donner, and Finance Director Jessica Trautman, met with Town of Rib Mountain officials and SAFER Fire Chief, Matt Savage, regarding the SAFER Operating Budget Deficit. The total amount that SAFER owed the Village as of the end 2017 was \$644,620. This accumulated deficit was monies transferred to SAFER operations by the Village of Weston from the start-up of SAFER in 2014 through the end of 2017. (See summary from packet for 6/17/19 meeting of the Board of Trustees). Based on the formula for funding SAFER between the Town of Rib Mountain and Village of Weston, Rib Mountain's share of the deficit is between \$216,334 and \$224,515. In the letter from Rib Mountain Administrator, Gaylene Rhoden, dated May 24, 2019, Rib Mountain indicated their feeling responsible only for \$110,163. The letter referenced start-up costs and failure to communicate the deficit in a timely manner to allow for corrective action to take place as the reasons for the lesser amount. After discussion it was agreed that each representative would bring a proposed compromise of "splitting the difference" to the respective boards for consideration. The proposed compromise would result in the Town being responsible for \$165,000 (25.60%) and the Village being responsible for the balance of \$479,620 (74.4%).

It is recommended that the Village obligation be funded by fund balance over 5 years, decreasing our fund balance \$95,924 each year. There is also the option of budgeting for a part of this amount every year.

Attached Docs:	Materials from June 17, 2019, Board of Trustees meeting packet.
Committee Action:	None; Discussed at June 17, 2019, meeting of the Board of Trustees
FISCAL IMPACT:	\$95,942 annually for 5 years.
RECOMMENDATION:	Agree in principle to the Rib Mountain obligation of \$165,000 through adoption of a joint resolution or agreement between the Town of Rib Mountain and the Village of Weston, subject to agreement by the Town of Rib Mountain Board of Supervisors

RECOMMENDED LANGUAGE FOR OFFICIAL ACTION

Are there additional reference documents which have been attached to this report?

REQUEST FOR CONSIDERATION

Public Mtg/Date:	Board of Trustees, June 17, 2019
Description:	SAFER Operating Budget Deficit
From:	Keith Donner, P.E., Administrator
Question:	What position should the Village take on money owed to SAFER by Rib Mountain for operating budget deficits from 2013 through 2016?

Background

On May 24 I received a telephone call from Gaylene Rhoden, Administrator for the Town of Rib Mountain, to advise me she was sending a letter to my attention, notifying the Village of Weston of Rib Mountain's perspective on an accumulated operating budget deficit for the SAFER District. The letter is attached to this report along with other backup documents related to the SAFER District and agreements with/between the Town of Rib Mountain and Village of Weston.

As a brief summary:

In 2013 the Village of Weston and Town of Rib Mountain signed a Memorandum of Understanding regarding the creation of the SAFER District. The MOU included a statement that each municipality would keep separate budgets for their Fire/EMS services for calendar year 2013 (MOU #2) and that Weston would cover certain initial start-up costs (MOU #4, #5, #7). Also, the Village agreed to assume duties of payroll and HR functions (MOU #6).

In June 2013, the formation of SAFER was formalized through the original charter agreement in June 2013.

The SAFER District began operating in 2014.

The Charter agreement was amended in September 2016.

Between the latter part of 2013 and through the end of 2016 the Village of Weston served as the fiscal agent for the SAFER District. The change of fiscal agent was included in the 2016 Amendment to the Charter agreement. Throughout this period and into 2017, SAFER built up an operating deficit for various reasons (which need further explanation/discussion). The total deficit at the end of calendar year 2017 was \$644,620.12.

Under the terms of the Charter and Amendment it was the Fiscal Agent's responsibility to supply a statement to the parties for any payments due. It is my understanding there was no notification provided through 2017.

In 2018 at the November 12th meeting of the SAFER Board of Directors, there was discussion of the 1. SAFER debit to Weston and 2. The percentage of the debt to be assigned to Weston & Rib Mountain. Both items included a request from Chairman Opal of Rib Mountain for documentation, and mention of a need for further discussion with the Town of Rib Mountain before making any decisions. Jessica Trautman provided detail backup of the expenses for Rib Mountain, also attached to this e-mail.

The Village of Weston Board discussed this briefly at a December 2018 meeting, but I have not found the discussion in minutes yet.

It is my understanding that the Town of Rib Mountain then had the situation reviewed by their legal counsel.

That brings us to the letter received from the Town of Rib Mountain as referenced above.

REQUEST FOR CONSIDERATION

In the letter from Rib Mountain, Administrator Rhoden suggested arranging a meeting to discuss the situation. There was brief discussion at the SAFER Board meeting on Tuesday, June 11. The direction given by the SAFER board was to schedule a meeting between the Administrator and Chief Elected Official of each municipality along with the Fire Chief and Finance Directors of each municipality. The meeting has been set up for June 24th.

This item was not on the June 3 BOT meeting agenda with the absence of 3 Trustees.

Attached Docs: 5/24/19 Letter to Village of Weston from Town of Rib Mountain
Summary of expenses incurred by SAFER and paid by Weston
MOU between Rib Mountain and Weston for creating SAFER
2013 SAFER Charter
2016 SAFER Charter

Prior Review: Staff.

FISCAL IMPACT: Reimbursement of \$216,334 to Village of Weston?

Recommendation: While the deficit is technically with the SAFER District, the costs are ultimately the responsibility of Weston and Rib Mountain and the percentage of responsibility of each party for payment appears to me to be part of the Charter. I do not think any of the listed expenses can be argued as not being relevant to the SAFER operation. In talking to Administrator Rhoden, she agrees with this in principle. However, the counter argument she makes is there could have been steps taken to correct the situation had there been more timely notice and therefore, less accumulated deficit overall. The meeting

Recommended Language for Official Action

None

Additional action: To be determined.



TOWN OF RIB MOUNTAIN

Where Nature, Family & Sport Come Together

www.townofribmountain.org

3700 North Mountain Road
Wausau, Wisconsin 54401
(715) 842-0983
Fax(715) 848-0186

May 24, 2019

Mr. Keith Donner
Village Administrator
Village of Weston
5500 Schofield Avenue
Weston, WI 54476

Re: Financial Obligations of Town of Rib Mountain for Start Up for SAFER District

Dear Keith:

I am writing on behalf of the Town of Rib Mountain ("Town") with regard to financial obligations that the Town of Rib Mountain may owe to the Village of Weston as a result of expenditures that the Village of Weston may have advanced to SAFER over the past several years.

We have received a request for reimbursement of a prorated share of funds that the Village of Weston has apparently paid to the SAFER District. The Town Board is disappointed to learn that the Village of Weston did not discuss these expenditures with the Town prior to authorizing them, or communicate this information to the Town within a reasonable time after they were made.

The Town believes that it would have the right to deny the reimbursement of a portion of these expenditures because the Village of Weston failed to cooperate with the Town in the expenditure approval process, as was anticipated in the spirit of the Safer District Charter. The Town is, however, sensitive to the fact that the benefits of the SAFER District to both the Village of Weston and the Town are immeasurable. Because of this, the Town proposes that the Village of Weston and the Town work together to reconcile any disparity in the financial support previously given to SAFER.

Upon close review of the financial statements that were provided, it is clear that the expenditures authorized by the Village of Weston, without approval by the Town, are for the most part, substantiated. It is unclear, however, whether certain expenditures are related to startup costs that

would be subject to the Memorandum of Understanding reached by the Parties when the SAFER District was established.

Based on the calculations completed by the Town Finance Director, the Town believes that it actually owes the Village of Weston a total dollar amount of \$110,163.12. Based on the nature of the Village of Weston's request for reimbursement and the underlying failure of the Village of Weston to cooperate with the Town, it is the Town's position that this amount should be significantly reduced.

Unfortunately, the Town has not budgeted for any expenditures that have been requested for reimbursement at this time. The Town would request that the Village of Weston work together to reach a mutually-beneficial timeline for the repayment of any amount that the parties agree is owed by the Town to the Village of Weston.

At this time, the Town requests that representatives from the Town meet with representatives from the Village of Weston to discuss this matter in more detail. Please contact my office to schedule a time for the parties to meet and discuss the potential financial obligations that the Town may have to the Village of Weston with regard to expenditures that the Village of Weston made to the SAFER District.

Thank you for your time and attention to this matter. We look forward to the resolution of this matter.

Sincerely,



Gaylene Rhoden, ICMA-CM
Administrator

cc: Nicole Dunbar (via e-mail)
Chief Matt Savage (via e-mail)

**SUMMARY OF EXPENDITURES BY THE VILLAGE OF WESTON FOR SAFER
OPERATION AND FACILITY MAINTENANCE TO BE REIMBURSED TO THE
VILLAGE OF WESTON**

2013 THROUGH 2017

	2014	2015	2016	2017	Total
Due to Weston	\$ 280,628.55	\$ 574,286.43	\$ 525,182.32	\$ 644,620.12	\$ 644,620.12
change		\$ 293,657.88	\$ (49,104.11)	\$ 119,437.80	
	36.11%	33.72%	32.43%	33.56%	
Rib	\$ 101,334.97	\$ 99,021.44	\$ (15,924.46)	\$ 40,083.33	\$ 224,515.28
	63.89%	66.28%	67.57%	66.44%	
Weston	\$ 179,293.58	\$ 194,636.44	\$ (33,179.65)	\$ 79,354.47	\$ 420,104.84
		using only 2017 % only		\$ 644,620.12	
			33.56%		
		Rib		\$ 216,334.51	
			66.44%		
		Weston		\$ 428,285.61	

The intention is not to have Rib Mountain pay SAFER by the end of the year,
the intention is for the municipalities to agree on a percentage.