

1 **WASHINGTON COUNTY FINANCE COMMITTEE**

2
3 Courthouse - Government Center
4 West Bend, WI

March 23, 2011
8:00 a.m.

5
6 Present: Ralph R. Hensel, Richard L. Bertram, Leslie Borman, Todd Healy, and Joan A. Russell
7 (arrived at 8:05 a.m.).

8
9 Also Present: Finance Director Susan Haag, County Board Chairperson Herbert Tennies, County
10 Attorney Kimberly Nass, Administrative Coordinator Doug Johnson, and County Clerk Brenda
11 Jaszewski.

12
13 Chairman Hensel called the meeting to order and read the Affidavit of Posting.

14
15 **MINUTES**

16 Moved by Mr. Bertram, seconded by Mr. Healy to approve the Finance Committee minutes of
17 February 23, 2011, as presented. Motion carried.

18
19 Moved by Mr. Healy, seconded by Mr. Bertram to approve the Finance Sub-Committee minutes of
20 March 16, 2011, as presented. Motion carried.

21
22 Ms. Russell arrived at 8:05 a.m.

23
24 **ATV GRANT APPLICATION RESOLUTION**

25 *Appearance: Landscape Designer Cindy Leinss*

26 Moved by Mr. Bertram, seconded by Mr. Borman to approve the resolution authorizing the Planning
27 and Parks Department to apply for a one-year grant from the Department of Natural Resources in the
28 amount of approximately \$660 for maintenance of the Eisenbahn Trail due to ATV use, and forward
29 to the County Board. Motion carried.

30
31 **OUT-OF-STATE TRAVEL - RADIO ADMINISTRATION TRAINING**

32 *Appearance: Sheriff Dale Schmidt*

33 Moved by Mr. Bertram, seconded by Mr. Healy to approve out-of-state travel for John Schrader and
34 Mike Hetzel to attend four sessions of radio system training in Las Vegas, Nevada, and Lynchburg,
35 Virginia at a cost not to exceed \$4,000, with costs to be paid by the Radio Project fund. Motion
36 carried.

37
38 **OUT-OF-STATE TRAVEL - K9 RECERTIFICATION**

39 *Appearance: Sheriff Dale Schmidt*

40 Moved by Mr. Healy, seconded by Mr. Bertram to approve Deputy Killey to attend recertification for
41 the K9 unit drug dog May 2 and 3, 2011, in Elkhart, Indiana at a cost not to exceed \$453. Motion
42 carried.

43
44 **OUTLAY REQUEST FOR LIGHT BARS**

45 *Appearance: Sheriff Dale Schmidt*

46 Moved by Mr. Bertram, seconded by Mr. Borman to approve the purchase of emergency light bars
47 from Outlay, at a cost of \$2,700. Motion carried.

48

1 REQUEST TO OVERSPEND IN ELECTION RELATED

2 Moved by Mr. Borman, seconded by Mr. Bertram to authorize the County Clerk to overspend in the
3 2011 Advertising & Legal and Election Supplies accounts due to special elections. Motion carried.
4

5 SCHMIDT TAX DEED PROPERTY - TAX KEY T8-0111-00G - TOWN OF KEWASKUM

6 *Appearance: County Attorney Kim Nass*

7 Ms. Nass stated the Town of Kewaskum reviewed and signed off on the agreement between the
8 County and Town for the Schmidt tax deed property at their meeting on March 14, 2011. The next
9 step is to commence the foreclosure action and to order title insurance. The cost of the title insurance
10 will be shared between the Town of Kewaskum and the County. We will proceed with *in rem* action,
11 which will extinguish all liens on the property. Notice will be given to all parties, as required by state
12 statutes. If the property is not redeemed, it will be let for sealed bid at the established minimum bid
13 price. The agreement establishes the procedure if we do not receive bids or only receive bids in an
14 amount less than the established minimum bid.
15

16 SALES TAX REPORT

17 The total received in March for sales tax earned in January was \$644,624.50, net of Cabela's. Moved
18 by Mr. Bertram, seconded by Ms. Russell to accept the report. Motion carried.
19

20 SALES TAX ACCOUNTABILITY REPORT, 2006 - 2010

21 *Appearance: Administrative Coordinator Doug Johnson*

22 Mr. Johnson distributed a report for Washington County sales tax and gave a summary of the
23 background of the county sales tax. In 2006, the County Board required that an ordinance be
24 presented for action no later than July, 2011, to either repeal or continue the sales tax, and this report
25 is in preparation for that action.
26

27 Mr. Johnson reviewed the sales tax revenues for 2006 through 2010 and noted that we met the
28 budgeted revenues every year except 2009, due to the recession. The 2009 shortfall was identified
29 early and the Finance Committee authorized carryover of excess 2008 sales tax collections to be
30 applied toward the 2009 target. A summary of the capital projects from the last five years that have
31 been implemented with sales tax revenues was discussed. Mr. Johnson reviewed the outstanding debt
32 levels of the County and noted the General Fund debt was \$17,860,012 in 2006 and \$9,908,317 in
33 2010. This does not include borrowing that is being repaid for the Samaritan/Fields, Golf Course,
34 Cabela's, and the City of West Bend's portion of the UWWC project. Overall total debt of the
35 county was \$27,865,000 in 2006 and \$28,045,000 in 2010. An analysis of costs that could have been
36 expected if borrowing was done to support the 2006-2010 Capital Improvement Program instead of
37 funding with sales tax showed that more than \$30,000,000 of bonds would have been issued and
38 there would be additional interest costs of nearly \$6,000,000.
39

40 Beginning in 2006, the direction was to phase in the use of more sales tax revenues for a direct offset
41 to property tax levy, reaching an allocation of at least 40%, which was accomplished in 2009 and
42 thereafter. With this offset, there was no levy increase in the county total operating budget for 2009
43 or 2011. A listing of property tax rates by year was reviewed. Mr. Johnson stated the county sales
44 tax has strengthened the county's financial condition and the reliance on both the property tax levy
45 and borrowed funds has been reduced.
46

47 Mr. Johnson will provide another report next month, and based on the two reports, an ordinance will
48 be prepared for consideration of the Finance and Executive Committees for County Board action as

1 early as May 10, 2011. Moved by Mr. Bertram, seconded by Mr. Borman to accept the report.
2 Motion carried.

3

4 **NEXT MEETING DATES**

5 The Finance Committee will tentatively meet jointly with the Executive Committee on April 5, 2011,
6 at 1:00 p.m., and April 27, 2011, at 8:00 a.m. The Finance Sub-Committee will tentatively meet on
7 April 6, 13, and 20, 2011.

8

9 **FINANCIAL APPROVAL REPORT #1**

10 Moved by Mr. Bertram, seconded by Ms. Russell to approve early release and presentation to the
11 County Board, Financial Approval Report #1 in the amount of \$5,616,689.25. Motion carried.

12

13 **VOUCHERS**

14 Moved by Mr. Bertram, seconded by Ms. Russell to approve the following:

15 Miscellaneous vouchers in the amount of \$18,339.71.

16 General Accounts Payable vouchers in the amount of \$2,305,425.43.

17 WISACWIS vouchers in the amount of \$38,133.70.

18 Motion carried.

19

20 Moved by Mr. Hensel, seconded by Ms. Russell to approve Mr. Borman's expense voucher in the
21 amount of \$102.00. Motion carried.

22

23 Moved by Mr. Bertram, seconded by Ms. Russell to approve Mr. Healy's expense voucher in the
24 amount of \$42.84. Motion carried.

25

26 Moved by Ms. Russell, seconded by Mr. Healy to approve Mr. Hensel's expense voucher in the
27 amount of \$27.26. Motion carried.

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29 Moved by Mr. Hensel, seconded by Mr. Borman to approve Ms. Russell's expense voucher in the
30 amount of \$77.52. Motion carried.

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32 **ADJOURNMENT**

33 Moved by Mr. Bertram, seconded by Mr. Borman to adjourn at 9:47 a.m. Motion carried.

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Brenda J. Jaszewski, County Clerk