

1 **FINANCE COMMITTEE**

2
3 Courthouse
4 West Bend, WI

August 3, 2005
8:30 a.m.

5
6 Present: James B. Esselmann, Peter L. Gonnering, Donald H. Roskopf, Joan A. Russell, and Thomas
7 S. Smith.

8
9 Also Present: Finance Director Susan Haag, Administrative Coordinator Doug Johnson, County
10 Attorney Kimberly Nass, County Board Chair Kenneth F. Miller, Supervisor Thomas J. Sackett,
11 Supervisor Donald J. Berchem, and County Clerk Brenda Jaszewski.

12
13 Chairperson Esselmann called the meeting to order and read the Affidavit of Posting.

14
15 **MINUTES**

16 Moved by Mr. Roskopf, seconded by Ms. Russell to approve the minutes of the July 6, 2005, Finance
17 Committee, and the June 29, July 13, 20, & 27, 2005, Finance Sub-Committee. Motion carried.

18
19 **RESOLUTION FOR BORROWING AND GENERAL FUND TRANSFER FOR CABELA’S**

20 Appearance: Brad Viegut, Robert W. Baird & Co.

21
22 Mr. Miller explained that Cabela’s has options to purchase 60 acres at the Hwy 41/45 split to build a
23 170,000 sq. ft. retail facility that will employ approximately 350 individuals. The State of Wisconsin
24 has pledged approximately \$5 million for road construction, plus \$750,000 from the Department of
25 Commerce. Cabela’s is looking for assistance for infrastructure improvements in order to commit to
26 building in Washington County. Mr. Miller is recommending a grant to Cabela’s in the amount of
27 \$500,000 from the General Fund and borrowing of up to \$4,000,000 in order to advance this project.

28
29 Attorney Nass distributed a proposed resolution to transfer \$500,000 from the General Fund for
30 educational & cultural purposes associated with Cabela’s, and a proposed Initial Resolution
31 authorizing the issuance of not to exceed \$4,000,000 in General Obligation Bonds for an
32 educational/public museum facility in connection with the Cabela’s, Inc. project. Attorney Nass
33 explained the facility would contain an educational museum, displays, aquarium, and conference
34 rooms where Hunter’s Safety courses would be held, and this is the basis for the public purpose.

35
36 The Committee expressed concerns regarding Cabela’s financial situation, competition to current retail
37 outlets in the region, additional debt that would be incurred by the County, and County government
38 subsidizing retail development. Supervisors Sackett and Berchem were given an opportunity to
39 express their concerns regarding the project.

40
41 Moved by Mr. Gonnering, seconded by Ms. Russell to forward the Resolution to transfer \$500,000
42 from the General Fund and the Initial Resolution authorizing the issuance of not more than \$4,000,000
43 in General Obligation Bonds for the Cabela’s project to the County Board with no recommendation.
44 Motion carried.

45
46 Attorney Nass left at 9:15 a.m.

47
48 **CAPITAL IMPROVEMENT PLAN (CIP)**

49 Mr. Johnson distributed a revised Capital Improvement Plan for years 2006-2011, and reviewed the
50 financial guidelines for CIP funds. Mr. Johnson reviewed each item and explained the two funding
51 options listed. The first option assumes there would no longer be sales tax after 2006, and the second
52 assumes sales tax would continue with 70% used for capital improvement projects in 2007 and 2008,
53 and 50% thereafter. Mr. Johnson stated this plan was approved and recommended by the Executive
54 Committee at their meeting on July 26, 2005.

55
56 The Committee discussed concerns regarding several items and would like additional time to review
57 the plan prior to providing copies to the County Board for review.

58
59 Moved by Mr. Smith, seconded by Mr. Roskopf to lay over the Capital Improvement Plan for further
60 review until the next Finance Committee meeting. Motion carried with Mr. Gonnering voting No.

61
62 **SALES TAX CONTINUATION RESOLUTION**

63 Ms. Haag stated a request was received to list this item on the agenda; however, there is no resolution
64 regarding the continuation of the sales tax.

65
66 Supervisor Berchem and Mr. Miller left at 10:10 a.m.

1 **PURCHASE OF SQUAD CAR BY CCSA**

2 Ms. Haag presented a request from CCSA to purchase a used vehicle from the Sheriff's Department in
3 the amount of \$4,000 for use by the Acute Care Team. The cost would be paid using 2004 and 2005
4 Crisis Grant funds.

5
6 Moved by Mr. Smith, seconded by Ms. Russell to approve the request from CCSA to purchase a 2003
7 Chevy Impala from the Sheriff's Department in the amount of \$4,000 for the Acute Care Team using
8 2004 and 2005 Crisis Grant funds. Motion carried.

9
10 **JAIL ASSESSMENT FUNDS FOR FILING SYSTEM**

11 Ms. Haag presented a request from the Sheriff's Department to transfer not more than \$25,000 from
12 Jail Assessment Funds to Jail Outlay for the purchase of a new filing system to be used in the jail.

13
14 A question as to the use of Jail Assessment Funds was raised and Ms. Haag read correspondence from
15 Attorney Nass referencing the State Statute regarding the use of Jail Assessment Funds, "The jail
16 assessment fund may be used for construction, remodeling, repair, or improvement of county jails."
17 The Committee is satisfied that the new filing system meets the statutory requirement of Jail
18 Assessment Fund usage.

19
20 Moved by Mr. Gonnering, seconded by Mr. Smith to approve the Sheriff's Department request to
21 transfer up to \$25,000 from the Jail Assessment Fund to Jail Outlay for the purchase of a new filing
22 system. Motion carried.

23
24 **SALES TAX REPORT**

25 Ms. Haag distributed an updated 2005 County Sales Tax Remittance report and stated that some errors
26 in payments were made by the State. According to information received from the State, the corrections
27 will be made prior to the end of the year. The total received in July for sales tax earned in May is
28 \$696,488.20, which brings the total received for 2005 to \$3,244,377.95.

29
30 **FINANCE DIRECTOR'S REPORT ON STAFF ACTIVITIES**

31 Ms. Haag distributed and reviewed a handout of the accounts to watch as of June 30, 2005.

32
33 **Information Systems**

34 I.S. has been working with departments to review the 2006 budget needs.

35
36 **Purchasing**

37 The Purchasing division has numerous ongoing bid projects including; health insurance, rails to trails,
38 Highway Department, Office on Aging, and construction bids for Samaritan. Preparations are being
39 made for bidding out the Payroll/Human Resources computer system.

40
41 **Finance**

42 **The 2004 Audit is complete and will be distributed to this Committee as soon as bound copies are**
43 **received.**

44
45 The Committee requested a copy of the Finance Committee's September budget schedule be available
46 to County Board members at the next County Board meeting.

47
48 **OUT-OF-STATE TRAVEL**

49 Moved by Mr. Smith, seconded by Mr. Gonnering to approve the out-of-state travel request for Mr.
50 Roskopf to attend the White House Conference on Aging in Washington D.C. at no cost to Washington
51 County. Motion carried.

52
53 Mr. Johnson left at 10:30 a.m.

54
55 **DEPARTMENT TRANSFERS**

56 There were no additional department transfer requests.

57
58 **FINANCIAL APPROVAL REPORT #14**

59 Moved by Ms. Russell, seconded by Mr. Gonnering to approve early release and presentation to the
60 County Board of Financial Approval Report #14 in the amount of \$5,036,906.40. Motion carried.

61
62 Mr. Esselmann recessed the Committee at 10:30 a.m. and reconvened at 10:35 a.m.

63
64 **VOUCHERS**

65 Moved by Mr. Gonnering, seconded by Mr. Roskopf to approve the following:
66

1 **Miscellaneous** vouchers in the amount of \$103,696.29.
2 **General Accounts Payable** vouchers in the amount of \$266,209.48.

3
4 Motion carried.

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6 Moved by Mr. Smith, seconded by Mr. Roskopf to approve Mr. Esselmann's expense voucher in the
7 amount of \$40.09. Motion carried.

8 Moved by Ms. Russell, seconded by Mr. Smith to approve Mr. Gonnering's expense voucher in the
9 amount of \$32.40. Motion carried.

10 Moved by Mr. Gonnering, seconded by Ms. Russell to approve Mr. Roskopf's expense voucher in the
11 amount of \$48.60. Motion carried.

12 Moved by Mr. Roskopf, seconded by Mr. Gonnering to approve Ms. Russell's expense voucher in the
13 amount of \$46.17. Motion carried.

14 Moved by Ms. Russell, seconded by Mr. Roskopf to approve Mr. Smith's expense voucher in the
15 amount of \$11.77. Motion carried.

16
17 **NEXT MEETING**

18 The next meeting will be Wednesday, August 17, 2005, to review the Finance and County Treasurer
19 departmental budgets and the 2004 Audit.

20
21 **ADJOURNEMNT**

22 Moved by Mr. Smith, seconded by Mr. Gonnering to adjourn the Finance Committee at 10:45 a.m.
23 Motion carried.

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Brenda J. Jaszewski, County Clerk