

1. 02.01.2023 Finance Advisory & Enhancement Committee Agenda

Documents:

[02.01.2023 FAE AGENDA.PDF](#)

1.1. 02.01.2023 Finance Advisory & Enhancement Committee Packet

Documents:

[02.01.2023 PACKET.PDF](#)

Village of Cross Plains Finance Advisory and Enhancement Committee

Regular Meeting Notice and Agenda

Wednesday February 1, 2023

6:30 pm

This will be a virtual meeting ONLY. Interested parties may participate by logging into the conference room or calling the teleconference line. The log in information is as follows:

Join Zoom Meeting Link:

<https://us02web.zoom.us/j/85030100715>

Phone Number:

1-312-626-6799

Meeting ID:

850 3010 0715

I. Call to Order and Roll Call

II. Public Comment – This is an opportunity for anyone to address the Finance Advisory and Enhancement Committee. *Please observe the time limit of 3 minutes.* While the Finance Advisory and Enhancement Committee encourages input from residents, it may not discuss or act on any issue that is not duly noticed on the agenda.

III. Reports

1. Committee Chairperson
2. Committee Members
3. Finance Director

IV. General Business

1. Discussion and possible approval of the January 4, 2023 Finance Advisory and Enhancement Committee Minutes.
2. Discussion and possible action regarding report on Transportation Utilities and Wheel Tax.
3. Discussion and possible action regarding adding Economic Development initiatives to Finance Committee functions.
4. Discussion and possible action regarding Segregation of Duties comment in annual audit report.

V. Future Agenda Items

VI. Adjournment

This meeting notice constitutes an official meeting of the above referenced group and was posted in accordance with all applicable laws related Open Meetings Law. It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals. For additional information or to request this service, contact the Village Hall at (608) 798-3241 or bobbi@cross-plains.wi.us.

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Village of Cross Plains Finance Advisory and Enhancement Committee

Regular Meeting Minutes

Wednesday, January 4, 2023

6:30 pm

The video link to this meeting can be found at: <https://www.youtube.com/watch?v=kbZgWGA1SKo>

I. Call to Order and Roll Call

The meeting of the Village of Cross Plains Finance Advisory and Enhancement Committee was called to order at 6:30 p.m.

Present: Committee members Deb Cutler, Tim Hillebrand, Jed Henry, Michael Pomykalski and Jay Lengfeld.

Absent: None.

Also present: Bobbi Zauner (Finance Director).

II. Public Comment – None.

III. Reports

1. Committee Chairperson

Lengfeld reported that the Finance Advisory & Enhancement Committee will begin researching several important issues/projects in 2023.

2. Committee Members

Cutler confirmed that she will present on both the transportation utility and wheel tax at the February meeting.

3. Finance Director

Zauner reported that she and other staff members will be attending training for the new Badger Books electronic poll book on January 9th, and that the Village will hold a Spring Primary election on February 21st and the Spring election on April 4. Local candidates on the ballot for the Spring election are Jay Lengfeld for Village President and Judy Ketelboeter, Doug Brunner, and Sarah Borchardt for Village Trustee.

IV. General Business

1. Discussion and possible approval of the December 7, 2022 Finance Advisory and Enhancement Committee Minutes.

A motion was made by Henry, second by Cutler, and unanimously carried to approve the December 7, 2022, Finance Advisory and Enhancement Committee meeting minutes.

2. Update on leaf pickup pilot program survey results.

Lengfeld provided a report on staff comments regarding the leaf pickup pilot program and community survey results. Following discussion, the committee will provide these results to the Village Board at their January meeting.

3. Discussion and possible action regarding the Expenditure Restraint Program.

The committee reviewed the revised report on the Expenditure Restraint Program. A motion was made by Hillebrand, second by Henry, and unanimously carried by the Finance Advisory and Enhancement Committee to accept the Expenditure Restraint Program report. Report will be presented to the Village Board at a future meeting.

V. Future Agenda Items

Hillebrand asked about the status of the new Village Hall/Police Station Building. Lengfeld provided an update, including an overview of the possible establishment of a Community Development Authority.

VI. Adjournment

A motion was made by Cutler, second by Hillebrand, and unanimously carried by the Finance Advisory and Enhancement Committee to adjourn at 7:09 p.m.

Proper notice of this meeting was given to the public and posted on the public bulletin boards in accordance with the Open Meeting Law.

Respectfully submitted,

Bobbi Zauner
Finance Director/Clerk

The Village of Cross Plains has over 17 miles of roads. At the current funding rate, each road would only be repaired or replaced every 68 years. However, the lifespan of a road is 30-50 years. The Village roads average rating is 6 out of 10 using WISLR; actually better than most communities Town and Country Engineering works with.

Wheel Tax

Currently, there are 3,864 vehicles that would be affected by a wheel tax in the village of Cross Plains. This tax could collect the following amounts minus the 17 cent fee per vehicle taxed or \$658.88.

\$5	\$19,320
\$10	\$38,640
\$15	\$57,960
\$20	\$77,280
\$25	\$96,600
\$30	\$115,920
\$35	\$135,240
\$40	\$154,560

During the pandemic, police departments were told not to ticket drivers with expired plates. After this ended in April 2021, approximately 20,000 or 3.52% of tickets were given out before the year ended. This could affect the amount of tax collected.

Transportation Utility Fee

A transportation utility fee (TUF) is a user-based charge meant to augment other revenue sources and fund the maintenance and operation of a municipality’s transportation system. The Federal Highway Administration under the Department of Transportation defines a Transportation Utility Fee or TUF as “a financing mechanism that treats the transportation system like a utility in which residents and businesses pay fees based on their use of the transportation system rather than taxes based on the value of property they occupy,” (CIFs, 2019) Under a TUF, residents, public organizations, and businesses would have to pay a fee based on the amount of traffic that they generate.

A transportation system includes streets, streetlights, traffic signals, signage, curb, gutter, snow plowing, and other related items. The funds cannot be used for sidewalks, plowing or street cleaning.

These items would be removed from the general budget and cause property taxes to decrease. Since the cost of roads would be shared more fairly, residents may pay less towards road maintenance than they had previously.

TUFs are created by passing an ordinance which can happen at any time. The Village would set the fees and could offer waivers or discounts. Many communities add the TUF to the water and sewer bill. TUFs do affect the amount of general revenue received from the state but not 1:1; can and should plan on using both sources for roads.

The initial setup can be daunting. It would be wise to employ a consultant to help with the process. After the fee structure is created, the village office can best decide how to handle billing. Like any other ordinance the Village Board can adjust it at any time.

Non-profits (schools, churches, etc.) would be required to pay the TUF thus increasing the amount of fees collected dramatically. One community increased their street budget by 19% using the TUF model.

School buses are considered heavy vehicles, thus they are directly responsible for a large portion of the pavement damage. TUFs would require the school district to contribute to keeping the roads safe for students.

Businesses greatly benefit from roads but don't generally have vehicles registered in the village thus avoiding a wheel tax. Businesses could be offered a discount on the TUF as an incentive.

Even if a resident or business does not have a vehicle, they still benefit from good roads. Because a TUF is a fee instead of a tax, there can be flexibility in how the rates are set. This could be applied to those with fixed incomes who are having difficulty keeping their homes with ever increasing property taxes,

Economic Development and Tourism Committee

- Lead and coordinate community development initiatives for the Village of Cross Plains
- Attract new businesses to the Village by establishing first contact with potential business startups, entrepreneurs, and expanding businesses. After initial contact the committee will provide early-stage professional assistance to companies interested in locating within Cross Plains.
- Work with existing businesses and local business organizations in the Village to help in their growth and expansion through funding, technical, advisory, and infrastructure programs available to Cross Plains.
- Cooperate with economic development agencies and organizations to improve the economic development efforts in the Cross Plains area.
- Pursue grants, agency funding and contributions that benefit the Village of Cross Plains.
- Promote enhancements that improve the Cross Plains community.
- Work with the regional partners to create economic opportunities in the Village.
- Communicate the importance and benefits of development in all businesses outside governmental sectors and citizens in the Village of Cross Plains.
- Promote Cross Plains on a regional, statewide, and national level.
- Coordinate and assist local businesses with Main Street and Connect Communities Program.
- Promote and provide advice to enhance tourism.
- Manage Village Economic Development website.
 - Link with the Cross Plains Chamber website
- Create/Administer a revolving loan fund.
- Develop a budget start small.
- Make agreements with local property owners to obtain seed money for projects/programs.
- Advertisement of opportunities.
- Welcoming committee
- Presentations and speeches
- 5 Voting members – Appointed and confirmed
 - Village Board member
 - Community member in tourism/hotel motel
 - Community member in commercial/industrial development/ local business owner
 - Community member in banking/finance/ RE
 - Community member sustainability/ natural resources
 - Village administrator/Economic Development

COMMUNICATION OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES

To the Village Board and Management
Village of Cross Plains
Cross Plains, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Cross Plains as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Village of Cross Plains' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village of Cross Plains' internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Cross Plains' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the Village of Cross Plains' internal control to be a significant deficiency:

2021-2

Segregation of Duties

The size of the office staff precludes a proper separation of functions to assure adequate internal control. This is not unusual in organizations of your size, but the Board should continue to be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Under these conditions, the most effective controls lie in the Board's knowledge and monitoring of matters relating to the Village of Cross Plains' operations. The Board of the Village of Cross Plains should take an active part in monitoring matters relating to Village of Cross Plains operations.