



**VILLAGE OF WAUSAUKEE
FINANCE & PURCHASING COMMITTEE MEETING**

*(Committee members: *Ray Gordon, Randy Schmidt, and Joleen Christ)*

**FRIDAY, FEBRUARY 10th, 2017
WAUSAUKEE VILLAGE HALL
428 HARRISON AVENUE**

2:00 PM

MINUTES

1. Call to Order – Chair Ray Gordon called the meeting to order at 2:10 pm. Committee members in attendance were Randy Schmidt and Joleen Christ. Also present were President Hilbert Radtke, Trustee Mack McKim, and Clerk/Treasurer Sara Pullen.
2. Approval of Agenda – Christ made a motion seconded by Schmidt to approve the agenda as printed. Motion carried.
3. Discussion – Delinquent accounts receivable balances. – The Committee began by reviewing a list of all delinquent accounts focusing on those receivables that are in arrears over 90 days. Several accounts were deemed uncollectable due to various reasons such as death or discontinuation of a business. The Committee also reviewed a list of all delinquent personal property taxes. They would like to ask the assessor why Daisy Antiques is still charged personal property tax if they are no longer in business. The Committee discussed many avenues to collect on the delinquent accounts in including small claims court, the Tax Refund Intercept Program (TRIP) through the WI Department of Revenue, the State Debt Collection Program (SDC) also through the WI DOR, joining a municipal court. The Committee will bring the following recommendations to the Board:
 - a. **Utilize the TRIP and SDC programs through the WI DOR to collect on delinquent accounts.** The service is free to local units of government and has proven to be very successful at collecting debt. Amounts in arrears under \$100 can only be collected through the TRIP program. In this program, delinquent accounts can be entered into the ‘My Tax Account’ system on the DOR website as long as the debtor’s social security number, driver’s license number, or FEIN is known. To collect on delinquencies over \$100, municipalities can utilize the SDC. The SDC uses a broader range of collection than just tax refund intercepts and they rank higher in line once monies are received (just behind child support and victim damages). They also utilize the services of Professional Placement Services (PPS) who provide skip tracing services; essentially, they can provide debtor identification and location information such as a SSN or FEIN. All fees for these services are paid by the debtor.
 - b. **Participation in a joint municipal court.** The Committee would like to see the Village revisit the idea of joining a joint municipal court to aid in debt collection and ordinance enforcement.
 - c. **Write off delinquent accounts deemed uncollectable.** (See attachment A) The Committee feels several of the accounts are uncollectable for reasons such as the debtor is deceased, the business no longer exists, or the amount of money owed is minuscule and not worth the time and effort to attempt collection. In addition, the

Committee would like to write off all personal property taxes owed except for A&M Heating and Stumbris Plumbing per the listing provided by Pullen.

- d. **Adopt a new billing procedure.** The Committee would like the following steps followed for all future Village bills generated:
 - i. Send bill – due in 30 days
 - ii. Send statement with a 1% finance charge (31 – 60 days)
 - iii. Send another statement accompanied by a letter which states all balances over 90 days old will be turned over to the state for collection in the TRIP or SDC program (61 – 90 days)
 - iv. Send the warning letter as required by the TRIP/SDC (at 91 days)
 - v. Enter delinquent bill in TRIP/SDC (30 days notice after 90 days delinquent)
 - e. **Address the Fire Department about the information they provide to the Village after an accident or fire call.** The Committee would like to discuss the quality of the information the Village receives after an accident or fire call. All fire call reports must come with a completed police report. In addition, when possible, more information on the responsible party is requested such as SSN, insurance information, mailing address and phone number. The Village must also receive the information as soon as it is available in order to have the charges added to the insurance claim. They would also like to know why the Village goes after the responsible party instead of the Fire Department. Christ will look for the original agreement.
4. Discussion – 2017 year-to-date budget expenditures. – Christ asked Pullen if the new laptop had been ordered yet. Pullen stated that she had picked one out, but is now waiting for the company to process the Village’s tax exempt status.
 5. Adjourn – Christ made a motion seconded by Schmidt to adjourn the meeting at 4:00 pm. Motion carried.

Submitted by (SP)

A/R AGING SUMMARY - WRITE OFF LISTING

	NAME	AMT TO WRITE OFF	YEARS DELQ	REASON - IF KNOWN
1	ADT Security Systems	\$1.89	10	PP tax from 2007 COL 2008 / all other yrs are pd
2	Anderson, Paula	\$1,034.40	5	Deceased
3	BAC Tax Service	\$285.93	6	Property sold
4	Call Solutions	\$1.89	10	PP tax from 2007 COL 2008 / all other yrs are pd
5	Chippewa, LLC	\$137.00	5	Goods were not sold
6	Court Square Leasing	\$22.73	10	PP tax from 2007 COL 2008 / all other yrs are pd
7	Daisy Antiques	\$384.92	Since 2010	No longer in business
8	DirectTV LLC	\$312.00	10	PP tax from 2007 COL 2008 / all other yrs are pd
9	Hueber, Bonny	\$45.00	4	Goods were not sold
10	Leow, Nikki	\$105.00	2	Goods were not sold
11	Rogers, Amy	\$50.00	4	Goods were not sold
12	Schira, Jeannine	\$105.00	2	Goods were not sold
13	Schmidtt, Pattrese	\$55.00	4	Goods were not sold
14	Shaw, John	\$50.00	2	Amount paid
15	Sislo, Morgan	\$65.00	3	Goods were not sold
16	Smith, Steven	\$457.70	4	Deceased
17	Streeter, Donna	\$55.00	1	Goods were not sold
18	Timepayment Corp	\$0.55	4	PP tax from 2012 COL 2013 / all other yrs are pd
19	Wausaukee Bowl	\$75.00	6	Previous president waived bill
20	Wausaukee Bowl	\$136.37	10	PP tax from 2007 COL 2008 / all other yrs are pd
21	Wausaukee Library	\$50.00	3	Waived
22	Zak, Teresa	\$29.34	4	No longer in business

Total to write off \$3,459.72