

FINANCE AND PERSONNEL COMMITTEE MINUTES  
October 21, 2019

The regular meeting of the Finance and Personnel Committee for the City of Monona was called to order by Mayor O'Connor at 6:19 p.m.

Present: Mayor Mary K. O'Connor and Alderpersons Doug Wood and Andrew Kitslaar

Also Present: City Administrator Bryan Gadow, Finance Director Marc Houtakker, Jim Danielson from Accurate Appraisal LLC, Recreation Director Jake Anderson, and City Clerk Joan Andrusz

APPROVAL OF MINUTES

A motion by Alder Wood, seconded by Alder Kitslaar to approve the Minutes of the October 7, 2019 Finance & Personnel Committee meeting, was carried.

APPEARANCES & UNFINISHED BUSINESS

There were no Appearances.

UNFINISHED BUSINESS

City Administrator Gadow introduced Mr. Danielson. Alder Kitslaar asked about the commercial property appraisal process. Mr. Danielson responded that physical inspection of one-quarter of properties was done in each of the past 4 years, with a revaluation of the whole City. Commercial is different; there were only 14 sales to use as comparables as opposed to 210 in residential properties. Every two years a questionnaire is sent to commercial properties regarding sales, income, etc. Only a few are returned. Out of 329 commercial properties, 29 are the highest values in the City. The City is at 99.5% of market value right now.

Alder Kitslaar asked whether Walmart, or other businesses, get their values changed if they don't return the questionnaire. Mr. Danielson responded Walmart was an anomaly. The value of \$28 million was kept at a cost approach because of no comparable sales. Now all big box businesses have tax attorneys. Walmart sues in every state they're in and many are going straight to court. Alder Kitslaar questioned whether depreciation is considered. Mr. Danielson responded that usually values increase. He wasn't part of that court case but he didn't think it depreciated. Alder Wood stated the City didn't suffer, but benefitted. He questioned whether their value is left as is if they don't provide income information. Mr. Danielson responded he gathered what information he could. Other commercial properties do provide income information. Alder Wood questioned how taking a break from the 25% walk-throughs will affect values. Mr. Danielson responded he will still take the full value approach to keep the increases even each year. There will be checks on properties with building permits, sales, demos, and new construction.

A motion by Alder Kitslaar, seconded by Alder Wood to approve Resolution 19-10-2376 Approving a Proposal from Accurate Appraisal, LLC for Services Related to the Assessment of Properties. On a roll call vote, all members voted in favor of the motion.

NEW BUSINESS

Recreation Director Anderson reported the truck purchase under consideration was a 2018 Capital Budget item pushed back due to timing of ordering because of staff changes. The state bid price will be provided.

This truck will plow snow in the parking lots and around the Lagoon, will pull out stuck equipment, haul materials, and serve as a repair station. There is no electric or hybrid option at this time.

A motion by Alder Kitslaar, seconded by Alder Wood to approve Resolution 19-10-2375 Purchase Approval – Parks and Recreation Truck. On a roll call vote, all members voted in favor of the motion.

Finance Director Houtakker provided a Monthly Financial Report through September, 2019. Revenues and expenses are on target. The full Fund Balance amount budgeted won't be used. Boat launch revenues are down due to not having a retail location selling them for the City anymore. Recreation Director Anderson reported he is now working with West Marine and is looking at options, including Rutabaga, but it depends on the establishment's processes. Finance Director Houtakker reported the building repairs that have been done may help reduce the building maintenance budget. The net effect of the increase in the Fire Department's Paid on Premise and decrease in the Paid on Call programs is \$10,000. Ambulance revenue is down because most patients have Medicare or Medicaid, but the new rates will bring it on target. Park salaries will be under budget because of staffing changes. A Recreation Department funds summary was reviewed; most will break even for a net positive outcome. Flooding may need to be budgeted for in the future. Four FEMA requests are out now, two have been approved so far for reimbursements and park repairs. This may require a budget amendment.

Finance Director Houtakker reviewed recent Accounts Payables and answered member's questions.

A motion by Alder Kitslaar, seconded by Alder Wood to Accept General Fund Accounts Payable Checks Dated October 4 through 17, 2019, was carried.

A motion by Alder Wood, seconded by Alder Kitslaar to adjourn, was carried. (6:54 p.m.)

Joan Andrusz  
City Clerk