

Waukesha County Board of Supervisors

Minutes of the Finance Committee Wednesday, October 6, 2021

Chair Heinrich called the meeting to order at 8:15 a.m.

Present: Supervisors Jim Heinrich, Duane Paulson, Tom Michalski, Tyler Foti, Joel Gaughan, Larry Nelson, and Ted Wysocki.

Also Present: Chief of Staff Sarah Spaeth, Legislative Policy Advisor Alex Ignatowski, Treasurer Pam Reeves, Budget Manager Bill Duckwitz, Budget Management Specialist Michelle Beasley, Director of Administration Director Andy Thelke, Information Technology Manager Lance Spranger, Risk/Purchasing Manager Laura Stauffer, Business/Collections Services Manager Lyndsay Johnson, and Senior Financial Analysts Clara Daniels and Stephanie Kirby.

Approve Minutes of September 22

MOTION: Paulson moved, second by Michalski to approve the minutes of September 22. Motion carried 7-0.

Next Meeting Dates

- October 12
- October 13

Executive Committee Report of October 4

Heinrich said at the October 4 Executive Committee meeting, they reviewed 2022 operating budgets for UW-Extension, Bridges Library System, and Non-Departmental. They also considered sale values for County-owned foreclosure properties less than \$5,000 and approved the Five-Year Capital Projects Plan.

Payment of Special Assessments and Tax Certificates Issued

Reeves referred to her reports titled "Delinquent Special Assessments Paid to Municipalities" and Waukesha County History of Tax Certificates Issued." Delinquent special assessments paid to municipalities in 2020 totaled \$609,777.22. This compares to \$682,490.27 paid in 2019. Also in 2020, a total of \$3,781,358.54 in tax certificates were issued. This compares to \$4,177,942.14 issued in 2019.

Update on In-Rem Foreclosure Actions

Reeves discussed her report titled "Properties Acquired in 2021 Tax Foreclosure of 2017 and Prior Years' Taxes" which included information tax key numbers, property locations and descriptions, assessed values, and taxes, penalties, and fees. An auction date is yet to be determined.

Discuss and Consider the 2022 Operating Budget for the Treasurer's Office

Reeves and Schultz discussed the proposed 2022 budget for the Treasurer's Office as outlined in the budget book including the financial summaries, major departmental strategic plan objectives,

program highlights, and activities. Both revenues and expenditures total \$765,596 – an increase of \$15,000 or 2.0% from the adopted 2021 budget. The County tax levy line item shows a credit of \$4,894,850. The number of FTE positions remains unchanged at 5.01. No major concerns were voiced.

Wysocki and Foti expressed concerns about American Rescue Plan Act (ARPA) dollars being used to offset investment income lost revenue.

MOTION: Michalski moved, second by Nelson to tentatively approve the 2022 operating budget for the Treasurer's Office. Motion carried 7-0.

2022 Operating Budget Overview and 5-Year Projections

Thelke, Duckwitz, and Beasley gave a PowerPoint presentation titled "Five-Year Financial Forecast 2022-2026" as prepared by Administration staff which included information on long term strategic financial planning, internal and external forecast environments, five-year gap and funding shortfall projections, operating expenditure projections, revenue sources per department, and projected revenues.

The committee discussed the federal rules on how ARPA funds can be spent.

Discuss and Consider the 2022 Operating Budget for the Department of Administration

Thelke and staff discussed the proposed 2022 budget for the Department of Administration as outlined in the budget book including the budget highlights, financial summaries, major departmental strategic plan objectives, program highlights, and activities. Total all funds, revenues total \$15,689,899 – an increase of \$1,779,195 or 12.8% from the adopted 2201 budget. The County tax levy totals \$5,030,404 – an increase of \$30,000 or 0.6%. Expenditures total \$20,677,385 – an increase of \$1,800,932 or 9.5%. The total number of full-time equivalent (FTE) positions increased 9.20 for a total of 107.01. No major concerns were voiced.

MOTION: Paulson moved, second by Wysocki to tentatively approve the 2022 operating budget for the Department of Administration. Motion carried 7-0.

Report on the Wisconsin Counties Association (WCA) Conference

Heinrich shared with the committee the list of featured speakers at the conference's general session. Heinrich, Nelson, Paulson and Spaeth discussed what sessions they attended at the conference.

MOTION: Gaughan moved, second by Foti to adjourn at 10:55 a.m. Motion carried 7-0.

Respectfully submitted,

Thomas A. Michalski

Thomas A. Michalski
Secretary