

## Minutes of the Finance Committee

Wednesday, October 7, 2020

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

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

**Also Present:** Chief of Staff Sarah Spaeth, Legislative Policy Advisor Alex Ignatowski, County Board Supervisor Darlene Johnson, Administration Director Andy Thelke, Budget Manager Bill Duckwitz, Budget Management Specialist Michelle Beasley, Accounting Services Manager Danielle Igielski, Financial Analysts Michelle Czech and Jenny Wilson, Collections & Business Services Manager Lyndsay Johnson, Risk/Purchasing Manager Laura Stauffer, Human Resources Manager Renee Gage, Information Technology Manager Lance Spranger, Treasurer Pam Reeves, Executive Committee Chair Paul Decker, UW-Extension Director Jerry Braatz, Federated Library Director Karol Kennedy, Register of Deeds Jim Behrend, Deputy Register of Deeds Beth Zimmermann, Parks & Land Use Director Dale Shaver, Business Manager Steve Trimborn, Workforce Development Center Coordinator Beth Norris, and Senior Financial Analysts Linda Hein, Clara Daniels, Stephanie Kirby, Alex Klosterman, and Rob Dunn.

### Approve Minutes of September 16

MOTION: Paulson moved, second by Gaughan to approve the minutes of September 16. Motion carried 6-0.

### Next Meeting Dates

- October 13
- October 14

### Chair's Executive Committee Report of October 5

Heinrich said at their last meeting, the Executive Committee approved the 2021 UW-Extension, Bridges Library, and Non-Departmental budgets, and the Capital Projects Plan.

### Fund Transfer Request for CARES Act Grant Expenditures in Public Health and Non-Departmental

Roberts, Thelke, Duckwitz, and Igielski were present to discuss this item. The State of Wisconsin has awarded federal CARES Act funding to Waukesha County to help respond to the COVID-19 pandemic. This includes \$3,404,721 to the Public Health Division for contract tracing and disease investigation and another \$5,236,000 of "Routes to Recovery" CARES Act funding appropriated in Non-Departmental. This transfer request aligns budgeted grant appropriations with projected spending which staff explained in detail

MOTION: Nelson moved, second by Paulson to approve Fund Transfer Request No. 2020-360/510-01. Motion carried 6-0.

### 2021 Budget Overview and Five-Year Financial Forecast

Thelke, Duckwitz, and Beasley gave a PowerPoint presentation titled "Five-Year Financial Forecast 2021-2025" 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, revenue sources per department, and projected revenues and expenditures. Copies of the presentation were distributed.

**Discuss and Consider the 2021 Operating Budget for the Following Departments:**

*Department of Administration*

Thelke and staff discussed the proposed 2021 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 \$13,910,704 – an increase of \$81,575 or 0.6% from the adopted 220 budget. The County tax levy totals \$5,000,404 – an increase of \$70,000 or 0.9%. Expenditures total \$18,876,453 – an increase of \$169,201 or 0.9%. The total number of full-time equivalent (FTE) positions decreased 1.66 for a total of 97.81. No major concerns were voiced.

MOTION: Paulson moved, second by Nelson to tentatively approve the 2021 budget for the Department of Administration. Motion carried 6-0.

*Treasurer*

Reeves and Schultz discussed the proposed 2021 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 \$750,596 – an increase of \$24,00 or 3.3% from the adopted 2020 budget. The County tax levy line item shows a credit of \$5,029,850. The number of FTE positions remains unchanged at 5.01. No major concerns were voiced.

MOTION: Michalski moved, second by Wysocki to tentatively approve the 2021 budget for the Treasurer's Office. Motion carried 6-0.

**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 2019 totaled \$682,490.27. This compares to \$681,619.03 paid in 2018. Also in 2019, a total of \$4,177,942.14 in tax certificates were issued. This compares to \$4,218,739.74 issued in 2018.

**Update on In-Rem Foreclosure Actions**

Reeves discussed her report titled "2020 Property Tax Foreclosure Final Report" which included information on title reports pulled (149), legal notice listings (111), pulled from the process pending further review (15), acquired in court (4), repurchased by owner (2), and properties retained by the County (2).

**Discuss and Consider the 2021 Operating Budget for the Following Departments:**

*UW-Extension*

Braatz discussed the proposed 2021 operating budget for UW-Extension as outlined in the budget book including the financial summaries, major departmental strategic plan objectives, program highlights, and activities. Both revenues and expenditures total \$429,483 from the adopted 2020 budget. The County tax levy totals \$350,763 – an increase of \$2,000 or 0.6%. The number of full-time equivalent (FTE) positions decreased 0.15 for a total of 2.70. No major concerns were raised.

MOTION: Nelson moved, second by Gaughan to tentatively approve the 2021 UW-Extension Budget. Motion carried 6-0.

*Bridges Federated Library*

Kennedy discussed the proposed 2021 operating budget for the Bridges Library System as outlined in the budget book including the financial summaries, major departmental strategic plan objectives, program highlights, and activities. Total all funds, revenues total \$2,405,282 – a decrease of \$98,373 or 3.9% from the adopted 2020 budget. The County tax levy totals \$3,659,778 – an increase of \$121,029 or 3.4%. Expenditures total \$6,047,062 – an increase of \$20,958 or 0.3%. The number of FTE positions remain unchanged at 7.70. No major concerns were raised.

MOTION: Nelson moved, second by Michalski to tentatively approve the 2021 Bridges Library System Budget. Motion carried 6-0.

The committee recessed at 11:58 a.m. and reconvened at 1:20 p.m.

**Discuss and Consider the 2021 Operating Budget for the Following Departments:**

*Register of Deeds*

Behrend and staff discussed the proposed 2021 operating budget for the Register of Deeds 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 \$1,370,599 – an increase of \$5,350 or 0.4% from the adopted 2020 budget. The County tax levy line item shows a credit of \$2,254,751 – an increase of \$130,000. The number of full-time equivalent (FTE) positions decreased 0.25 for a total of 15.92. No major concerns were voiced.

MOTION: Paulson moved, second by Wysocki to tentatively approve the 2021 operating budget for the Register of Deeds. Motion carried 6-0.

*Parks & Land Use*

Shaver and Trimborn discussed the proposed 2021 operating budget for the Department of Parks and Land Use as outlined in the budget book including the financial summaries, major departmental strategic plan objectives, program highlights, and activities. Total all funds, revenues total \$17,392,411 – a decrease of \$1,295,275 or 6.9% from the adopted 2020 budget. The County tax levy totals \$7,199,010 – an increase of \$75,000 or 1.1%. Expenditures total \$25,650,970 – a decrease of \$1,565,423 or 5.8%. The total number of FTE positions decreased 13.47 for a total of 160.92. No major concerns were voiced.

MOTION: Paulson moved, second by Gaughan to tentatively approve the 2021 operating budget for the Parks and Land Use Department. Motion carried 6-0.

**State Legislative Update**

Ignatowski said the Wisconsin Counties Association met with Governor Evers to go over their legislative priorities for the next session.

MOTION: Gaughan moved, second by Michalski to adjourn at 3:58 p.m. Motion carried 6-0.

Respectfully submitted,

*Thomas A. Michalski*

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Secretary