

Minutes of the Finance Committee

Wednesday, October 2, 2019

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

Present: Supervisors Duane Paulson, Tom Michalski, Tim Dondlinger, and Ted Wysocki. **Absent:** Jim Heinrich (Chair), Tyler Foti, and Richard Morris.

Also Present: Chief of Staff Mark Mader, Legislative Policy Advisor Sarah Spaeth, Citizens Bill Kerr and Joe Vachuska, Corporation Counsel Erik Weidig, Administration Director Andy Thelke, Budget Management Specialist Bill Duckwitz, Budget Manager Linda Witkowski, Treasurer Pam Reeves, Deputy Treasurer Terry Schultz, Land Use Committee Chair Dave Zimmermann, Register of Deeds Jim Behrend, Parks & Land Use Director Dale Shaver, Deputy Register of Deeds Beth Zimmermann, Business Manager Peter Mudek, Supervisor Darlene Johnson, Accounting Services Manager Danielle Igielski, Financial Analysts Michelle Czech and Jenny Wilson, Collections & Business Services Manager Lyndsay Johnson, Risk/Purchasing Manager Laura Stauffer, and Senior Financial Analysts Linda Hein, Clara Daniels, and Rob Dunn.

Public Comments

Kerr spoke in favor of keeping Wanaki Golf Course open and giving it at least one more year so everyone can see all of the information to make a good decision.

Approve Minutes of September 18

MOTION: Dondlinger moved, second by Wysocki to approve the minutes of September 18. Motion carried 4-0.

Schedule Next Meeting Date(s)

- October 9, 16 and 18

Fund Transfer 2019-510-2: Transfer Funds from Contingency Fund to Non-Departmental

Weidig and Thelke discussed this fund transfer as outlined which involves transferring \$83,265 from the Contingency Fund to Non-Departmental to cover legal fees incurred as part of a Sheriff Deputy's defense in a criminal proceeding who was found not guilty. State Statutes require a county to reimburse reasonable attorney fees incurred in connection with a criminal proceeding arising from the officer's conduct in the performance of office duties when the employee is found not guilty. This issue was discussed in length.

MOTION: Dondlinger moved, second by Wysocki to approve Fund Transfer 2019-510-2. Motion carried 4-0.

2020 Budget Overview and Five-Year Financial Forecast

Thelke, Witkowski, and Duckwitz gave a PowerPoint presentation titled "Five-Year Financial Forecast 2020-2024" 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 PowerPoint were distributed.

Discuss and Consider the 2020 Operating Budget for the Department of Administration

Thelke, Stauffer, an Johnson discussed the proposed 2020 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 \$13,829,129 – an increase of \$329,457 or 2.4% from the adopted 2019 budget. The County tax levy totals \$4,930,404 – an increase of \$75,000 or 1.5%. Expenditures total \$18,707,252 – an increase of \$406,475 or 2.2%. The total number of full-time equivalent (FTE) positions decreased 1.73 for a total of 99.47. No major concerns were voiced.

MOTION: Wysocki moved, second by Dondlinger to tentatively approve the 2020 budget for the Department of Administration. Motion carried 4-0.

Discuss and Consider the 2020 Operating Budget for the Treasurer’s Office

Reeves and Schultz discussed the proposed 2020 budget for the Treasurer’ 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 \$726,596 – an increase of \$16,446 or 2.3% from the adopted 2019 budget. The County tax levy line item shows a credit of \$5,049,850 – an increase of \$150,000. The number of FTE positions decreased 0.03 for a total of 5.01. No major concerns were voiced.

MOTION: Michalski moved, second by Dondlinger to tentatively approve the 2020 budget for the Treasurer’s Office. Motion carried 4-0.

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 2018 totaled \$681,619.03. This compares to \$691,500.10 paid in 2017. Also in 2018, a total of \$4,218,739.74 in tax certificates were issued. This compares to \$4,002,966.10 issued in 2017.

Update on In-Rem Foreclosure Actions

Reeves discussed her report titled “Properties Acquired through this Year’s Property Tax Foreclosure Process” which included photos of said properties, property address, assessed and equalized values, and interest, penalties, and fees.

Discuss and Consider the 2020 Operating Budget for the Register of Deeds Office

Behrend and B. Zimmermann discussed the proposed 2020 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 \$1,365,249 – an increase of \$4,940 or 0.4% from the adopted 2019 budget. The County tax levy line item shows a credit of \$2,124,751 – an increase of \$60,000. The number of full-time equivalent (FTE) positions decreased 0.49 for a total of 16.17. No major concerns were voiced.

MOTION: Wysocki moved, second by Dondlinger to tentatively approve the 2020 operating budget for the Register of Deeds. Motion carried 4-0.

Discuss and Consider the 2020 Operating Budget for the Department of Parks & Land Use
Shaver and staff discussed the proposed 2020 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 \$17,299,086 – a decrease of \$3,283,695 or 16% from the adopted 2019 budget. The County tax levy totals \$7,124,010 – an increase of \$100,000 or 1.4%. Expenditures total \$25,865,633 – a decrease of \$1,444,513 or 5.3%. The total number of FTE positions decreased 13.51 for a total of 159.65.

Discussing the Wanaki Golf Course, Shaver indicated any amendment regarding a lease would require a detailed RFP of which he expressed serious concerns and he would expect extensive input on an RFP. He also said the highest dollar value of the land would be the outright sale of the land. He discussed reservations about selling it as a golf course because someone could later choose to sell the course for more. Wysocki referred to the consideration by the County staff as early as April regarding possible golf course closure. Committee members indicated the reasons they would like to give the course and County another year so all facts and options were clear. A discussion ensued regarding voting on the entire department budget despite serious concerns pertaining to Wanaki. Absent an amendment for Wanaki, only Paulson voted to approve the Parks & Land Use budget. Further discussion ensued.

MOTION: Wysocki moved, second by Dondlinger to tentatively approve the 2020 operating budget for the Department of Parks and Land Use, minus the Tarmann Fund and Golf Course Enterprise Fund. Motion carried 3-1. Paulson voted no.

State Legislative Update

Spaeth covered issues pertaining to court branch legislation which would add additional branches throughout the state.

Chair's Executive Committee Report of September 30

Mader advised the Executive Committee, at their last meeting, approved 2020 operating budgets for UW-Extension, the Bridges Federated Library System, and Non-Departmental, adopted the five-year Capital Projects Plan, approved the scope for the Children's Long Term Support audit, and heard reports on the Wisconsin Counties Association Annual Conference.

MOTION: Wysocki moved, second by Dondlinger to adjourn at 3:45 p.m. Motion carried 4-0.

Respectfully submitted,

Thomas A. Michalski

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Secretary