

Minutes of the Finance Committee

Wednesday, September 2, 2020

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, Purchasing/Risk Manager Laura Stauffer, Principal Risk Management Analyst Mark Jatczak, Administration Director Andy Thelke, Business/Collections Services Manager Lyndsay Johnson, Financial Analyst Michelle Czech, Collections Supervisor Michelle Gallun, Land Resources Manager Perry Lindquist, Business Manager Steve Trimborn, and Budget Manager Bill Duckwitz.

Claims Report for Six Months Ended

Jatczak reviewed “Workers Compensation 2016-2020 Claims History Summary” as outlined. During the first six month of 2020, 57 claims opened and 56 remained open. The total incurred was \$696,325. Jatczak highlighted some of the larger claims that opened.

Stauffer reviewed “Waukesha County Claims History 2016-2020” as outlined. During the first six months of 2020, 24 general liability claims opened, 6 remained open, and the total incurred was \$30,790. For auto liability, 6 claims opened, 3 remained open, and the total incurred was \$0. There were 11 auto physical damage claims, 2 remained open, and the total incurred was \$85,681. For property damage, 5 claims opened, 5 remained open, and the total incurred was \$93,258. Stauffer highlighted some of the larger claims that opened and closed.

Heinrich asked Jatczak and Stauffer to add a column titled “reserved funds” to the Workers Compensation claims history summary.

MOTION: Paulson moved, second by Foti to accept the claims report for six months ended. Motion carried 7-0.

Workers Compensation Trends and Experience Modification Rating Factor

Stauffer was present to discuss this item. The Wisconsin Compensation Rating Bureau calculates experience modifiers (mods) based on the experience rating plan that is filed with the Office of the Commissioner of Insurance. Experience mods are used to calculate insurance and Workers Compensation premiums based on risks, losses, etc. If losses are as expected for a particular class, the mod is 1.0. The mod for more adverse losses will be above 1.0 and less than 1.0 for lower losses. The County’s benchmark is to be below 1.0. County mods for 2015 through 2020 were 0.91, 0.82, 0.84, 0.88, 0.91, and 0.84, respectively.

Annual Report on County Equalized Property Values and TID Update

Thelke discussed his handouts on changes in equalized values by class and item, net new construction in 2020, equalized values reduced by TID value increments, and TID value increments per municipality. Net new construction was 1.64%. Thelke also gave an update on current TID projects.

MOTION: Wysocki moved, second by Michalski to accept the annual report on county equalized property values. Motion carried 7-0.

Proprietary Funds Report for Six Months Ended

Johnson and Czech discussed the County's enterprise and internal service funds as outlined in their report. Those funds that showed a net loss at the end of six months 2020 were the Naga-Waukee Golf Course (-\$17,199); Wanaki Golf Course (-\$61,819); Moor Downs Golf Course (-\$11,046); Naga-Waukee Ice Arena (-\$21,905); Eble Park Ice Arena (-\$20,887); Materials Recycling (-\$45,797); Airport (-\$62,812); Vehicle/Equipment Replacement (-\$1,176,059); Collections (-\$149,738); and Health Insurance (-\$39,954). Those funds that showed a net income were Central Fleet (\$70,725); Radio Services (\$293,573); Risk Management/Workers Compensation (\$1,245,697); and End User Technology (\$2,789,506).

MOTION: Nelson moved, second by Gaughan to accept the Proprietary Funds report for six months ended. Motion carried 7-0.

Collections Report for Six Months Ended

Johnson and Gallun discussed the report titled "Collections Division Delinquent Collection/Referral Analysis: 2020 Six Month Report." Total collections during the first six months of 2020 increased 6.6% from the first six months of 2019 and tax intercept collections totaled \$994,556 versus \$1,209,794 collected during this time period in 2019. A total of 4,185 tax intercept payments were received in 2020 versus 5,263 in 2019. Collections during the first six months of 2020 totaled \$2,211,460 and of that, \$1,371,545 was retained by the County. This compares to the same period in 2019 when these figures were \$2,525,537 and \$1,606,346, respectively.

MOTION: Michalski moved, second by Foti to accept the collections report for six months ended. Motion carried 7-0.

Approve Minutes of August 25

MOTION: Paulson moved, second by Nelson to approve the minutes of August 25. Motion carried 7-0.

Next Meeting Date

- September 16 (Capital Projects)

State Legislative Update

Spaeth updated the committee on the Speaker's Task Force on racial disparities and public safety.

MOTION: Paulson moved, second by Foti to adjourn at 10:03 a.m. Motion carried 7-0.

Respectfully submitted,

Thomas A. Michalski

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Secretary