

**Minutes of the Finance Committee  
Wednesday, April 21, 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, Senior Civil Engineer Ed Hinrichs, Business/Collections Services Manager Lyndsay Johnson, Financial Analyst Michelle Czech, Senior Financial Analysts Stephanie Kirby and Clara Daniels, Justice Services Coordinator Rebecca Luczaj, Business Managers Josh Joost and Steve Trimborn, Accounting Services Coordinator Lisa Davis, Treasurer Pam Reeves, Budget Management Specialist Michelle Beasley, Budget Manager Bill Duckwitz, Facilities Manager Shane Waeghe and Community Development Manager Kristin Silva.

**Approve Minutes of March 17, 2021**

MOTION: Paulson moved, second by Gaughan to approve the minutes of March 17. Motion carried 7-0.

**Next Meeting Date**

- April 27, 2021 (6:30 p.m.)

**Executive Committee Report of April 19, 2021**

Heinrich said the Executive Committee, at their last meeting, approved the legal advertising contract and several appointments, heard a presentation on controlling specialty prescription costs for Waukesha County, an update on County Board Office communications, and toured the Courts Tower.

**Contract Procurement Process for Engineering/Design Services for Moorland Rd. (CTH O) CTH ES to CTH D**

Hinrichs said this contract was awarded to AECOM, the highest rated proposer, and the total contract cost will be negotiated. The budgeted amount is \$585,000. Six contractors submitted bids for consideration.

MOTION: Gaughan moved, second by Michalski to approve the contract procurement process for engineering/design services for Moorland Rd. (CTH O) CTH ES to CTH D. Motion carried 7-0.

**Year-End Proprietary Funds Report**

Johnson and Czech were present to discuss the year-end report on the County's enterprise and internal service funds. Those funds that showed a net income were the Naga-Waukee Golf Course (\$285,222); Wanaki Golf Course (\$68,057); Moor Downs (\$60,498); Vehicle/Equipment Replacement (\$1,029,718); Central Fleet (\$74,732); Radio Services (\$62,837); and Health Insurance (\$12,700). Those funds that showed a net loss were the Naga-Waukee Ice Arena (-\$92,611); Eble Park Ice Arena

(-\$55,105); Materials Recycling (-\$576,011); Airport (-\$172,781); Risk Management/ Workers Compensation (-\$350,652); Collections (-\$179,995); and End User Technology (-\$182,105). Kirby advised of a correction with the Radio Services Fund report.

MOTION: Michalski moved, second by Wysocki to accept the year-end report on Proprietary funds. Motion carried 7-0.

**Report on Alcohol Treatment Court Fees and Revenue Goals**

Luczaj reviewed the report titled "OWI Treatment Court Program Fee Revenue Summary 2009-2021." For 2020 actual revenues totaled \$32,449 and the budgeted amount was \$29,000. In the first three months of 2021, revenues totaled \$13,843. The caseload as of April 2021 was 36 participants and the program capacity is 40.

MOTION: Nelson moved, second by Paulson to accept the report on Alcohol Treatment Court Fees and Revenue Goals. Motion carried 7-0.

**Ordinance 176-O-008: Amend the 2021 Sheriff's Department Budget and Approve Expenditures for Multiple Purchases**

Joost was present to discuss this item. Enrolled ordinance 141-41 (1986) authorized the Sheriff's Department to participate in a federal program, which transfers forfeited assets (seized funds) to those state and local agencies that contributed directly to the seizure of that property. Federal guidelines require that these seized funds must be used to enhance law enforcement activities, not to supplant existing adopted budget appropriations. Joost said they are requesting to use up to a maximum of \$8,000 of seized funds expenditure authority to purchase small drones (\$5,000) and training equipment for the firearms unit (\$3,000). It is estimated that on-going operating/maintenance costs for equipment items will be minimal and will be the responsibility of the Sheriff's Department. This ordinance results in no additional direct tax levy impact in 2021.

MOTION: Paulson moved, second by Michalski to approve Ordinance 176-O-008. Motion carried 7-0.

**Discuss and Consider 176-O-009: Create 1.00 FTE Senior Financial Analyst Position And Abolish 1.00 FTE Office Services Coordinator Position In The Department Of Health And Human Services**

Davis discussed this ordinance and said the Department of Health and Human Services Administration Services budget currently funds one regular, full-time Office Services Coordinator position, Open Range 8 (\$25.15/hour minimum, \$29.21/hour mid-point, \$33.27/hour maximum). This ordinance requests the abolishment of the Office Services Coordinator position upon retirement and vacancy of the position and the creation of one regular, full-time Senior Financial Analyst position, Open Range 14 (\$33.71/hour minimum, \$39.14/hour mid-point, \$44.57/hour maximum).

The reason the department is requesting this change is because there will be an unexpected retirement, that was not able to be planned for in the regular budget cycle and through the annual position ordinance, and there is a need for complex data analytics and greater technical skills.

The Senior Financial Analyst position has a higher salary range than the Office Services Coordinator position and the annual salary and related benefit increase (not including potential changes in employee benefit plan selection) will be approximately \$8,500. However, the partial-year 2021 salary/benefit impact will be approximately \$3,900. The department plans to absorb the increased costs within the current year's 2021 Budget through other vacancy and turnover savings of other

positions. The ongoing tax levy impact of this ordinance will be the net increase in position costs (mentioned above) which the department plans to cover within its future tax levy allocations.

MOTION: Paulson moved, second by Nelson to approve Ordinance 176-O-009. Motion carried 7-0.

### **Treasurer's Annual Report**

Reeves discussed the Treasurer's Office 2020 Annual Report which included information on receipts/disbursements, cash balances, 2019 rolls collected in 2020 for the County's municipalities, tax deed properties sold in 2020, agricultural land use conversions, parcel counts, tax levies, and property taxes collected.

MOTION: Wysocki moved, second by Foti to accept the 2020 Annual Report of the Treasurer's Office. Motion carried 7-0.

### **Capital Projects Cost Performance Report and Approve Closeout Reserves**

Beasley discussed this report which included information on capital project title, project status (percent complete), expenditures, and balances.

MOTION: Paulson moved, second by Nelson to accept the Capital Projects Cost Performance Report. Motion carried 7-0.

Enrolled Ordinance 171-087 established a reserve account for certain capital projects in which bills are received after project completion for work funded in part with federal and state aid. The ordinance required Finance Committee concurrence to reserve funds as projects are closed. The ordinance limits the total reserve fund to \$50,000 or less. In accordance with this ordinance it is requested that the project reserve account be increased by the following amount for the projects identified. After funds have been reserved, the project will be closed.

MOTION: Paulson moved, second by Michalski to approve increases in the Parks & Land Use Project Reserve Account for the Lake Country Trail STH 67 underpass project totaling \$10,000 and in the Highway Project Reserve Account for the CTH Q, Oconomowoc River Bridge (\$15,000); CTH KF, CTH JK Intersection (\$3,264); and Signal/Safety Improvement projects (\$20,000) for a total of \$38,264. Motion carried 7-0.

### **Ordinance 176-O-007: Approve Contingency Fund Transfer for Building Improvement Plan**

Waeghe discussed this ordinance as outlined to approve a transfer of Contingency Fund appropriations to the Department of Public Works Building Improvement Plan (BIP) program. He said the \$200,000 transfer will be used to help fund a \$300,000 maintenance project to reconstruct exterior structural steel enclosure that protects the structural integrity of the law enforcement center (LEC) building. The remaining \$100,000 of project costs would be covered through existing appropriations in the 2021 BIP budget. Contingency Funds are being requested because funding the entire \$300,000 project out of base BIP funds could require the delay of maintenance projects and impair the ability to respond to major system maintenance that could arise later in the year. This is a one-time maintenance project expense and does not result a direct tax levy impact.

Heinrich said he and Paulson viewed the exterior of the building with Waeghe and agree the project is needed. Heinrich expressed concerns that contingency funds are being used before the BIP Fund is depleted. Duckwitz said if not approved, the department would need to come forward with an

interdepartmental fund transfer or ordinance and then discuss their next steps. Wysocki agreed with Heinrich and the possibility of a special Finance Committee meeting if contingency funds are needed later in the year. Michalski also agreed and said it's possible the BIP Fund will not be depleted by year-end but if so, the Finance Committee would be receptive at that time to the use of contingency funds.

MOTION: Nelson moved, second by Gaughan to approve Ordinance 176-O-007. Motion defeated 1-6. Nelson voted yes.

**Discuss and Consider Ordinance 176-O-006: Modify the Community Development Block Grant (CDBG) 2021 Budget to Accept State of Wisconsin Emergency Rental Assistance Program Grant Funds and Appropriate Additional Expenditures**

Silva and Trimborn were present to discuss this ordinance which authorizes the Parks and Land Use Community Development Fund to accept and appropriate an additional \$14,398,531 of United States Treasury Department funding from the state. The funds will be used for an Emergency Rental Assistance program to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. The grant allows for up to \$1,107,579 of the total allocation to be used for direct administrative costs incurred by Waukesha County, and a contracted third-party provider to distribute the funds. The grant funding period is currently set to end on September 30, 2021. Enrolled Ordinance 175-75 previously accepted and appropriated \$12,082,684 directly from the US Treasury Department Emergency Rental Assistance grant funding. This ordinance results in no direct levy impact.

MOTION: Nelson moved, second by Michalski to approve Ordinance 176-O-006. Motion carried 7-0.

**Legislative Update**

Ignatowski said the state budget process is ongoing. The Joint Finance Committee has completed agency briefings, are now doing public hearings, and executive sessions and budget votes will begin thereafter. He went on to discuss current bills related to COVID-19 funding disbursement protocols that passed in the legislature but will likely be vetoed by the Governor. How the funds can be spent is still unknown. Also, Annette Ziegler has been named Chief Justice of the Supreme Court.

MOTION: Gaughan moved, second by Michalski to adjourn at 10:54 a.m. Motion carried 7-0.

Respectfully submitted,

*Thomas A. Michalski*

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Secretary