

Minutes of the Finance Committee

Wednesday, September 4, 2019

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

Present: Supervisors Jim Heinrich, Duane Paulson, Tom Michalski, Tim Dondlinger, Tyler Foti, and Ted Wysocki. Richard Morris arrived at 8:20 a.m.

Also Present: Chief of Staff Mark Mader, Risk/Purchasing Manager Laura Stauffer, Principal Risk Management Analyst Mark Jatczak, Business/Collections Services Manager Lyndsay Johnson, Principal Financial Projects Analyst Linda Hein, Senior Collections Specialist Michele Gallun, Administration Director Andy Thelke, Parks & Land Use Director Dale Shaver, Business Manager Peter Mudek, and Land Resources Manager Perry Lindquist.

Approve Minutes of August 21

MOTION: Paulson moved, second by Dondlinger to approve the minutes of August 21. Motion carried 6-0 as amended.

Next Meeting Date

- September 18

Claims Report for Six Months Ended

Jatczak reviewed the Workers Compensation claims report as outlined. During the first six months of 2019, 62 claims were opened and of those, 48 were still open by the end of the six-month period. The total incurred was \$508,130. Since 2015, 467 claims have opened, 92 remained open, and the total incurred was \$4,363,531.

Morris arrived at 8:20 a.m.

Jatczak highlighted the larger claims that have opened and closed.

Stauffer reviewed the claims history report for the first six months of 2019 as outlined. Regarding general liability, 8 claims opened, 5 remained open, and the total incurred was \$55,050. For auto liability, 6 claims opened, 2 remained open, and the total incurred was \$6,815. A total of 24 auto physical damage claims opened, 7 remained open, and the total incurred was \$89,931. Seven property damage claims opened, 5 remained open, and the total incurred was \$9,358. Stauffer highlighted the larger claims that have opened and closed.

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

Workers Compensation Trends and Experience Modification Rating Factor

Stauffer distributed information on loss trends. 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. Figures for the County for 2014 through 2019 were 0.98, 0.91, 0.82, 0.84, and 0.88 respectively.

Proprietary Funds Report for Six Months Ended

Hein and Johnson 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 2019 were the Naga-Waukee Golf Course (-\$85,149); Wanaki Golf Course (-\$176,091); Moor Downs Golf Course (-\$30,030); Eble Park Ice Arena (-\$16,764); Materials Recycling (-\$334,975); Vehicle/Equipment Replacement (-\$31,219); and End User Technology (-\$212,742). Those funds that showed a net income at the end of six months were the Naga-Waukee Ice Arena (\$11,783); Airport (\$3,687); Central Fleet (\$2,066); Radio Services (\$336,526); Communications (\$131,880); Risk Management/Workers Compensation (\$123,857); Collections (\$160,251); and Health Insurance (\$49,578).

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

Collections Report for Six Months Ended

Johnson discussed the report titled "Collections Division Delinquent Collection/Referral Analysis: 2019 Six Month Report" as outlined. Total collections during the first six months of 2019 increased 9.3% from the first six months of 2018 and tax intercept collections totaled \$1,209,794 versus \$1,130,447 collected during this time period in 2018. A total of 5,263 tax intercept payments were received in 2019 versus 5,411 in 2018. Collections during the first six months of 2019 totaled \$2,525,537 and of that, \$1,606,346 was retained by the County. This compares to the same period in 2018 when these figures were \$1,485,613 and \$429,945 respectively.

MOTION: Morris moved, second by Dondlinger to accept the collections report for six months ended. Motion carried 6-0. Paulson was absent for the vote.

Annual Report on County Equalized Property Values and Tax Incremental District (TID) Update

Thelke discussed his handouts on changes in equalized values by class and item, and net new construction in 2019, equalized values reduced by TID value increments, and TID value increments per municipality. The net new growth was 1.47%. Thelke went on to give an update on current TID projects.

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

MOTION: Foti moved, second by Paulson to adjourn at 10:35 a.m. Motion carried 7-0.

Respectfully submitted,

Thomas A. Michalski

Thomas A. Michalski
Secretary

