

Waukesha County Board of Supervisors

Minutes of the Finance Committee Wednesday, September 7, 2022

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

Present: Supervisors Jim Heinrich, Larry Bangs, James Batzko, Darryl Enriquez, Tyler Foti, Joel Gaughan, and Richard Morris.

Also Present: Chief of Staff Sarah Spaeth, Legislative Policy Advisor Sarah Fraley, Administrative Specialist Mary Pedersen, Risk/Purchasing Manager Laura Stauffer, Principal Risk Management Analyst Mark Jatczak, Justice Services Coordinator Rebecca Luczaj, Administration Director Andy Thelke, County Board Chair Paul Decker, Business/Collections Services Manager Lyndsay Johnson, Collections Supervisor Michele Gallun, Financial Analyst Britan Smith, Principal Financial Projects Analyst Linda Hein, Accounting Services Manager Danielle Igielski, and Senior Financial Analyst Marisa Schlichting.

Claims Report for Six Months Ended

Stauffer reviewed the claims history report for the first six months of 2022 as outlined. Regarding general liability, 18 claims opened, 6 remained open and the total incurred was \$1,869. For auto liability, 3 claims opened, 2 remained open and the total incurred was \$39,706. A total of 19 auto physical damage claims were opened, 7 remained open and the total incurred was \$76,434. Also, 15 property damage claims were opened, 12 remained open at the end of six months and the total incurred was \$104,899. Stauffer highlighted the larger claims that were opened and closed.

Jatczak reviewed the Workers Compensation claims report as outlined. During the first six months of 2022, 46 claims were opened and of those, 24 were still open by the end of the six-month period. None were in litigation and the total incurred was \$388,040. Jatczak highlighted the larger claims that were opened and closed.

MOTION: Morris 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 said 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 years 2018 through 2022 were 0.88, 0.91, 0.84, 0.68, and 0.76, respectively. Stauffer also discussed losses by policy period and total incurred losses as outlined in her handout.

Approve Minutes of August 17

MOTION: Morris moved, second by Enriquez to approve the minutes of August 17. Motion carried 7-0.

Next Meeting Date

- September 21

Review Correspondence

Heinrich advised of a memo notifying the Committee that the Department of Public Works is planning to repurpose some of this original fixed asset budget authority to purchase a TrafficJet traffic sign printer estimated to cost \$51,425. Purchase of this printer will allow highway operations to print traffic signs in-house, eliminating long wait times for signs and reducing costs compared to vendor pricing. The adopted 2022 Transportation Fund budget included funding for the purchase of a tanker truck to be used for brine hauling and application on highways. The brine tanker truck has been purchased and it is about \$54,000 under budget.

Report on Alcohol Treatment Fees and Revenue Goals

Luczaj discussed the report titled "OWI Treatment Court Program Fee Revenue Summary for 2009-2022" as outlined. Caseload capacity is 40 participants and the caseload as of August 2022 was 38. Revenues budgeted for 2021 was \$34,000 and actual revenues totaled \$41,749. For 2022, revenues through July totaled \$20,770. The full year budgeted amount for revenues is \$34,000.

MOTION: Gaughan moved, second by Batzko to accept the report on Alcohol Treatment fees and revenue goals. Motion carried 7-0.

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, equalized values reduced by TID value increments, and TID value increments per municipality. Thelke indicated net new construction for 2022 is 1.75%. Thelke explained how tax incremental districts affect equalized property values.

MOTION: Morris moved, second by Enriquez to accept the annual report on County equalized property values and TID update. Motion carried 7-0.

Collections Report for Six Months Ended

Johnson and Gallun were present to discuss their report titled "Collections Division Delinquent Collections/Referrals Analysis: 2022 Six Month Report." Johnson said total collections during the first six months increased 3.2% from 2021 and 26.1% from 2020. Tax intercept collections totaled \$1,588,758 versus \$1,458,218 through June 30, 2021. A total of 3,695 tax intercept payments were received in 2022 versus 5,572 in 2021. Collections in the first six months totaled \$2,789,105 and the total amount retained by the County was \$1,645,231.

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

Proprietary Funds Report for Six Months Ended

Johnson and Hein were present to discuss the County's enterprise and internal service funds as outlined in their report. Johnson said those funds that showed a net loss at the end of six months in 2022 were the Naga-Waukee Ice Arena (-\$10,893); Airport (-\$303,975); and Vehicle/Equipment Replacement (-\$1,234,839). Those funds that showed a net income were the Naga-Waukee Golf

Course (\$6,276); Moor Downs Golf Course (\$31,040); Eble Park Ice Arena (\$22,524); Materials Recycling (\$36,037); Central Fleet (\$40,556); Radio Services (\$78,306); Risk Management/Workers Compensation (\$1,235,961); Collections (\$75,391); End User Technology (\$3,121,591); and Health Insurance (\$515,378).

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

ARPA/Pandemic Response Status Report

Igielski discussed this item as outlined in her report including project title, department, need addressed, and total funding for projects/programs that have been funded with ARPA dollars. Schlichting distributed copies of "Waukesha County Pandemic Response Expenditure Report" which included information on 2020-2022 funding sources and 2023 budget projections.

MOTION: Morris moved, second by Batzko to accept the ARPA/pandemic response status report. Motion carried 7-0.

Announcements

Spaeth introduced Fraley as the new Legislative Policy Advisor in the County Board Office.

Spaeth asked supervisors to check their emails and calendars on upcoming meetings as there are some changes due to the upcoming WCA Conference.

Heinrich thanked Batzko for his service on the committee and Gaughan and Foti for their new roles on the committee.

MOTION: Foti moved, second by Morris to adjourn at 10:33 a.m. Motion carried 7-0.

Respectfully submitted,

Joel R. Gaughan

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Secretary