

# Waukesha County Board of Supervisors

## Minutes of the Finance Committee Wednesday, October 4, 2023

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

**Present:** Supervisors Jim Heinrich, Larry Bangs, James Batzko, Darryl Enriquez, Joel Gaughan, Richard Morris and Gary Szpara

**Also Present:** Chief of Staff Sarah Spaeth, Legislative Policy Advisor Sarah Fraley, Administrative Specialist Barbara Hollander, Chairman Paul Decker, Treasurer Pam Reeves, Budget Manager Bill Duckwitz, Director of Administration Andy Thelke, ADRC Manager Mary Smith, Emergency Preparedness Director Gary Bell, Risk/Purchasing Manager Laura Stauffer, Principal Risk Management Analyst Mark Jatczak, Supervisor Darlene Johnson, Financial Analyst Willem Weigel, Financial Analyst Tyler Livesey, Information Technology Manager Lance Spranger, Financial Analyst Britan Smith

### **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 2022 totaled \$860,770.57. This compares to \$681,602.36 paid in 2021. Also in 2022, a total of \$4,261,299.66 in tax certificates were issued. This compares to \$3,573,994.53 issued in 2021.

### **Update on In-Rem Foreclosure Actions**

Reeves discussed her report titled "Properties Acquired in 2023 In-Rem Foreclosure for Non-payment of 2019 Property Taxes" which included information such as tax key numbers, property locations and descriptions, assessed values, taxes, penalties, and fees and appraised values. An auction date is yet to be determined.

### **Discuss and Consider the 2024 Operating Budget for the Treasurer's Office**

Reeves discussed the proposed 2024 budget for the Treasurer' Office as outlined in the budget book including the financial summaries, major departmental strategic plan objectives, program highlights, and activities. The County tax levy line item shows a credit of \$5,890,597 – a change of \$1,032,041 from 2023. The number of FTE positions remains unchanged at 5.01. No major concerns were voiced.

Heinrich questioned the second line in the fund balance appropriation table as there are all zero balances. Duckwitz said that line is left over from previous years and he will delete it from the adopted budget book.

Heinrich asked why the operating expenses are increasing from 2023 to 2024 when the 2023 funds are not being fully used. Reeves said that it may be that postage went up mid-year, but she will check into it email the answer to Spaeth.

**MOTION:** Enriquez moved, second by Gaughan to tentatively approve the 2024 operating budget for the Treasurer's Office. Motion carried 7-0

### **2024 Operating Budget Overview and 5-year Projections**

Duckwitz highlighted the handout of his presentation titled "Five-Year Financial Forecast 2024-2028" 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, operating expenditure projections, revenue sources per department, and projected revenues.

### **Discuss and Consider the 2024 Operating Budget for the Department of Administration**

Thelke discussed the proposed 2024 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. The County tax levy totals \$5,172,808 – an increase of \$455,315 or 9.7%. Expenditures total \$22,102,550 – an increase of \$635,436 or 3.0%. The total number of full-time equivalent (FTE) positions increased 1.52 for a total of 112.43. No major concerns were voiced.

Heinrich asked for comparison data for employee regrettable turnover. Thelke will look for broader market comparisons and provide that to the committee.

MOTION: Szpara moved, second Batzko to tentatively approve the 2024 operating budget for the Department of Administration. Motion carried 7-0

### **Discuss and Consider RFP 2023022 – Senior Dining Services**

M. Smith said there were two submissions for the Senior Dining Services and Taher was the highest-rated proposer. The total 3-year contract amount is \$3,447,227.

MOTION: Gaughan moved, second by Morris to award RFP 2023022 to Taher. Motion carried 7-0

Gaughan left at 10:32 a.m.

### **Funds Transfer Request 2023-240-01 – Emergency Preparedness: Personnel to Operating**

Bell and B. Smith presented that this request is to transfer \$65,000 of appropriations to operating expenses that were not anticipated in the 2023 budget. This includes workstation reconfiguration, updating geospatial data to improve dispatch functionality and a partial-year of phone-tree software to handle non-emergency calls and free up dispatch resources. The department is projecting that there will be available personnel appropriations due to high levels of vacancy and turnover during 2023.

MOTION: Morris moved, second by Enriquez to approve Funds Transfer Request 2023-240-01. Motion carried 6-0

### **Claims Report for Six Months Ended**

Stauffer and Jatczak reviewed the claims history report for the first six months of 2023 as outlined. Regarding general liability, 18 claims opened, 11 remained open and the total incurred was \$81,496. For auto liability, 9 claims opened, 6 remained open and the total incurred was \$10,389. A total of 11 auto physical damage claims were opened, 0 remained open and the total incurred was \$36,736. Also, 23 property damage claims were opened, 15 remained open at the end of six months and the total incurred was \$48,735. Stauffer highlighted the larger claims that were opened and closed.

MOTION: Batzko moved, second by Szpara to accept the claims report for six months ended. Motion carried 6-0

**Workers Compensation Trends and Experience Modification Rating Factor**

Stauffer and Jatczak presented that 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 2019 through 2023 were 0.91, 0.84, 0.68, 0.76, 0.76, respectively. Stauffer also discussed losses by policy period and total incurred losses as outlined in her handout.

**Approve Minutes of September 20**

MOTION: Batzko moved, second by Enriquez to approve the minutes of September 20. Motion carried 6-0

**Next Meeting Dates (Joint Meetings)**

- October 10
- October 12
- October 13

**Executive Committee Report of September 25**

Heinrich reported the committee reviewed capital projects, approved two appointments, and two ordinances regarding the compensation study and county board organizational meeting changes.

**Announcements**

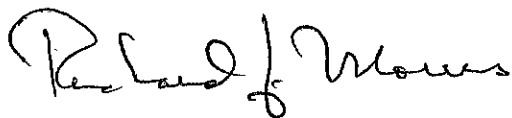
Reminder about the County Board/County Clerk Soup Cookoff and Bake Sale fundraiser on November 14.

**Legislative Update**

Fraley said election related bills have been hot topic. Both assembly and senate committees that handle those bills met with some signs of success. Yesterday, the bill to formally adjust the dates when the absentee ballots need to be sent out for February 2024 election has now passed both houses, and it is anticipated to go to the floor with bipartisan support. Around the end of October or early November, there will be voting themed floor sessions with these bills being a big part of the agenda in both houses.

MOTION: Batzko moved, second by Szpara to adjourn at 11:05 a.m. Motion carried 6-0

Respectfully submitted,



Richard Morris  
Secretary – Finance Committee