

## **Waukesha County Board of Supervisors**

### **Minutes of the Finance Committee**

**Wednesday, November 8, 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, Director of Administration Andy Thelke, Budget Manager Bill Duckwitz, Principal Financial Projects Analyst Bob Ries, Facilities Manager Shane Waeghe, District Attorney Sue Opper, Director of Parks and Land Use Dale Shaver, Business Manager Steve Trimborn, Financial Analyst Tyler Livesey, Clerk of Circuit Court Monica Paz, Principal Information Technology Professional Zach Tremaine, District Court Administrator Mike Neimon, Supervisor Darlene Johnson, Chief of Staff Shawn Lundie, Judge Paul Bugenhagen, Support Staff Supervisor Rebecca Gifford, Victim Witness Program Coordinator Jen Dunn, Financial Analyst Brad Blicharz

#### **Review of Estimated Year End Governmental Fund Balances**

Thelke and Ries were present to discuss general and special revenue fund expenditures and current and projected fund balances as outlined in their handout. The unrestricted governmental (general and special revenue) fund balance to governmental expenditure ratios will be maintained at a minimum of 11%. The current target is between 15% and 16% or about eight weeks of working capital for operations. Based on the handout, the 2023 and 2024 ratios are 23.3% and 20.5%, respectively. Projected unassigned fund balances at year-end 2023 and year-end 2024 are \$56,279,463 and \$52,836,456, respectively. This includes the general, special revenues, enterprise, internal service, and debt service funds, and capital projects.

#### **Discuss and Consider 2024 Capital and Debt Service**

Thelke and Duckwitz were present to discuss this item. For all Capital Projects, Waukesha County adheres to the practice that no more than 80% of the net expenditures is borrowed, and that total debt service is below 10% of the total governmental operating expenditure. Annual cash balances from tax levy, fund balance, and ongoing revenues fund capital projects at a minimum of 20% of net capital expenditure. Presently, debt service remains at 5.9% of the total governmental operating expenditures.

The proposed 2024 Debt Service Fund lists total debt at \$15,846,987 – a decrease of \$288,128 from the 2023 budget. The County tax levy in the Debt Service Fund totals \$15,124,240 – and remains unchanged from 2023.

**MOTION:** Gaughan moved, second by Bangs to tentatively approve the 2024 Capital and Debt Service Budget. Motion carried 7-0

**Discuss and Consider Request for Proposal 2023066 Audio Visual Equipment, Installation & Maintenance for Courthouse Renovation Step 2**

Waeghe said there were two submissions for the RFP for audio visual needs for the courthouse renovation project and Conference Technologies, Inc. was the highest rated proposer with a total contract amount of \$4,296,841.

MOTION: Morris moved, second by Batzko to award RFP 2023066. Motion carried 7-0

**Individual Supervisor Amendments to the Proposed 2024 Waukesha County Budget**

Heinrich advised there is one amendment to the 2024 County budget that was submitted for consideration as follows:

***Supervisor Amendment SUP-1: Submitted by Supervisor Joel Gaughan***

***Department: District Attorney/Parks and Land Use***

***Fund: General Fund/Special Fund***

SUP-1 amends the 2024 District Attorney and Parks & Land Use budgets as follows: Increase District Attorney – Prosecution/Administrative Services program personnel costs by \$212,155 to fund the creation of a 1.0 FTE special prosecutor and a 1.0 FTE senior administrative specialist, and increase Victim/Witness program personnel costs by \$90,362 to fund the creation of a 1.0 FTE victim witness specialist. Offset expenditure increases with an increase in general government revenue from American Rescue Plan Act (ARPA) funding of \$302,517.

Decrease Parks and Land Use – Special Purpose Grant Fund operating expenditures budgeted for the expansion of the Waukesha County revolving loan GROW Fund by \$302,517, and decrease general government revenue from ARPA funding of \$302,517.

Gaughan gave the background behind the proposed amendment as it relates to the continuation of the 6<sup>th</sup> criminal court and the effect on district attorney staffing. Objections anticipated include: funding DA's office is a state responsibility, funding ongoing expenses with ARPA funds, DA's office should "tighten their belts", this money shouldn't be taken from the GROW fund, and not doing anything.

Opper said this is a temporary fix for 2024. She has asked for other positions and specifically, these positions for the 6<sup>th</sup> criminal court from the state, and has had no response. She clarified that the only state-funded position she is asking for is the prosecutor; the victim witness and administrative staff positions would be county employees and therefore, county-funded.

Bangs asked if there are other unassigned ARPA funds available for this purpose. Gaughan said there is, but he wanted to stick with the source in the amendment because it isn't that much of a "haircut" to the GROW fund. If that is the sticking point, he would be willing to change to unallocated ARPA funds. Spaeth said the committee can amend the amendment to use unallocated ARPA funds.

Lundie stated the County Executive opposes this amendment. ARPA money will not be available next year and questions what they will do when other departments want funding for positions to support this 6<sup>th</sup> criminal court? He said 40% of our money already goes to state-funded mandates, of which this is. He

suggested the district attorney contact the state and request new DA positions to staff this particular court, and allow the state to respond. He added that covering the 6<sup>th</sup> criminal court with ARPA funds for sunset positions to address the backlog in the criminal courts was appropriate because there was a plan in place. There is no plan at the end of 2024 and questioned how the cost would be covered in perpetuity.

Bugenhagen said they moved judicial resources to the criminal division from the family division because that is where the case load is, but they did not create another court. He said he would work collaboratively with Opper in any way he can.

Paz said the criminal case backlog has been eliminated, with the exception of a few cases, but felonies are going up tremendously. Judges that used to have a caseload of 300-400, now have 500-600.

Bangs stated his preference would be to not take the money from the GROW fund because that money is used to create jobs in businesses in Waukesha which generates more revenue for the county. The GROW fund money also generates workforce housing. He suggested using unassigned ARPA funds. Gaughan responded he doesn't have preference, but using unallocated ARPA funds is spending more money, where they could easily shave a little off the GROW fund contribution.

**MOTION:** Gaughan moved, second by Morris to adopt Supervisor Gaughan's amendment as drafted.

Bangs moved, second by Batzko to adopt an amendment, which uses unallocated ARPA dollars, as opposed to taking money from the GROW fund. The amendment passed 7-0

The committee voted 7-0 to pass Supervisor Gaughan's amendment as amended.

#### **Discuss and Consider Ordinance 178-O-059 Adopt 2024 Waukesha County Budget**

**MOTION:** Batzko moved, second by Morris to approve Ordinance 178-O-059 with the Finance Committee recommended amendment. Motion carried 7-0

#### **Approve Minutes of October 4, 10, 12, 13, 17, 19 and 23**

**MOTION:** Bangs moved, second by Gaughan to approve the minutes of October 4, 10, 12, 13, 17, 19 and 23. Motion carried 7-0

#### **Next Meeting Dates**

November 22 (Finance)

November 14 (County Board)

#### **Executive Committee Report of October 23**

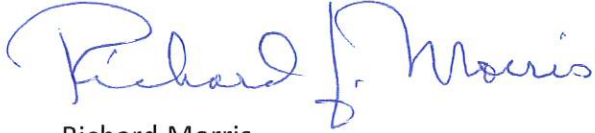
Heinrich reported the committee approved two ordinances, adopted the Five-Year Capital Projects plan, approved five appointments and two RFPs.

**Announcements**

Spaeth reported that changes to iPads will be pushed out soon.

MOTION: Bangs moved, second by Gaughan to adjourn at 9:58 a.m. Motion carried 7-0

Respectfully submitted,

A handwritten signature in blue ink that reads "Richard J. Morris". The signature is written in a cursive style with a large initial "R" and "M".

Richard Morris  
Secretary – Finance Committee