

PERSONNEL & FINANCE COMMITTEE MINUTES
October 5, 2023

Present: David Albrecht, Steven Binder, Morris Cox, Betsy Ellenberger, Donald Nussbaum

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| Mike Collard – Administration Director | Amber Hoppa – Treasurer |
| MaryAnne Mueller – Corporation Counsel | Supervisor Rebecca Nichols |
| Julie Barthels – County Clerk | Robert Keller |
| Paul Kaiser – Finance Director | S. Silverthorn – ZOOM |
| Mark Habeck – Human Resources Director | C Therlaque - ZOOM |
| Stephanie Stieg – HR Generalist | Dustin Heideman - ZOOM |
| Jamie Luehring – HR Generalist | Dude – ZOOM |
| Bill Topel – Human Services Director | John Smith – ZOOM |
| Doug Gieryn – Public Health Director | J. Gilson – ZOOM |
| John Rabe – Solid Waste Director | Winnie Bago - ZOOM |

1. Meeting called to order at 9:01 a.m. by Chairman Morris Cox.

2. Public Comments

No comments from the public.

3. Approval of the September 7, 2023, Personnel & Finance Committee Meeting Minutes

Motion by Supervisor Albrecht, seconded by Supervisor Nussbaum to approve the minutes from the September 7, 2023, Personnel & Finance Committee meeting with one correction. Under Item #9, paragraph 3, regarding the resolution for "Authorizing the Borrowing of an Amount Not to Exceed \$9,000,000; and Authorizing the Issuance and Sale of General Obligation Promissory Notes Therefor", the dollar amount should be \$9.9M, not \$9.8M.

Vote on Approval of Minutes: AYES: 4; NAYES: 0; ABSTAIN: 1 – Ellenberger; ABSENT: 0.
CARRIED.

4. Update: County Executive's Proposed County Treasurer 2024 Budget

Amber Hoppa, County Treasurer reported on her 2024 Budget. The Treasurer's office collects and disperses all County Funds including tax collections. They collect 2nd installments for eighteen municipalities and delinquent taxes for all the municipalities including the cities. The County can foreclose after property taxes have been delinquent for two years.

In 2024, the plan is to purchase headsets for her staff to make it easier to answer phone calls. She wants to streamline the certified mailing process for the tax foreclosures by purchasing label makers for her employees.

Amber was appointed to Winnebago County Treasurer in April, replacing the former Treasurer Mary Krueger who retired from her position.

A new feature has been added to the tax collection process by sending a text message and/or e-mail to alert taxpayers that the tax bills are generated, when payments have been posted to their account and when their taxes are delinquent. This process started in late April early May. They won't see the benefit of this process until the next tax season. Ms. Hoppa then took questions from the committee.

5. Update: County Executive's Proposed Finance Department 2024 Budget

Paul Kaiser, Finance Director presented the Finance Department Budget
The Finance Department is responsible for Accounts Payable; Accounts Receivable; Budget Planning; Capital Improvement Projects and Assets; Cash and Investment Management; Debt Planning and Management; Financial Planning and Monitoring; Financial Reporting; and General Ledger Maintenance.

The Finance Department just hired a Financial Analyst Associate. They are fully staffed with 6 employees.

Changes in the Finance Department–

- Removed Tyler Enterprise fees from Finance and added them to the Department of Administration.
- They would like to add a position. This person would be a grant facilitator that would develop a team to work with county departments and provide expertise throughout the County.
- Develop a Finance Organization Wants Team that will work with other financial employees within the county to create a finance team.

Director Kaiser then took questions from the Committee.

6. Report from the Finance Department regarding the General Funds Balance, CIP Projects Report & Investment Analysis

Director Paul Kaiser reported that the General Fund balance changed by \$100,000 from last month. Money was approved for bonding for Highway Projects.

Mr. Kaiser purchased 3 CDs since last month. He will be meeting with several banks soon regarding investments. The interest rate is up to 6.3% interest rate on short term investments. He is looking into more options as they become available.

He provided a report for Capital Improvement Projects. He highlighted in yellow those that have had activity since his report.

- Grundman Boat Landing:
 - Should be completed this year.
 - They are installing cameras and the wiring for the cameras; they came in under budget, which will allow them to be able to install cameras.
- Highway Building:
 - Started on design for the highway building.

A decision will need to be made from the building study to determine the future of the buildings that are owned by Winnebago County. The study should be presented to the County Board in November. The feelings are that the County will need to bond for \$3M a year to fully maintain and repair the current buildings.

- Fabricating the steel for the Sheriff's boathouse.
- County Parks – they are done paving the roads for the money that was allotted for the project. There are four lots that still need to be paved. The Expo Center is close to done. Lights and cameras are being installed.
- Dispatch Counsel – It is close to completion. Ergonomic Furniture still needs to be purchased.

Municipal Payout – Four municipalities have been paid; Three municipalities will be sent ACH's today; Three municipalities decided to do county road repairs. Ten of the Twenty-one municipalities have provided all their documentation and have been paid.

Director Kaiser has received nothing from the City of Oshkosh; he received a call from Fox Crossing; received an e-mail from the City of Neenah; and received an e-mail from the Town of Nepeuskun. Director Kaiser then took questions from the Committee.

7. Discussion/Action: General Fund Balance Policy

This item was withdrawn from the agenda, to be determined at a later date.

8. Update: County Executive's Proposed Department of Administration 2024 Budgets

- Department of Administration
- General Services
- Workers' Compensation
- Property & Liability Insurance

Director Mike Collard presented the Department of Administration budget.

Changes Projected for 2024:

- Leadership Training (\$50,000) – This will be used countywide. It is currently under Miscellaneous Unclassified; it will be moved to Administration Budget and increased to \$75,000.
- Tyler ERP (Munis) – This system is used throughout the County, and it entails all Financial and Human Resource Software. A major update was completed in 2023. The entire budget was split between three departments; it will be moved to the Administration Budget to cover the whole thing. (\$194,000). With the upgrade, the plan is to provide additional training from Tyler to utilize parts of the program that have never been used but paid for. There is a need to explore the labor budgeting program, recruiting and on-boarding, training, etc.

There has been no change in Personnel. They have 4.5 employees.

- Worker Compensation – This is an internal service budget billed to operating departments. They do not affect the tax levy directly. Winnebago County is self-funded for worker's compensation insurance. It is required for every employer in Wisconsin except local governments. You pay roughly 60% of the claim compared to being fully insured. Winnebago County has Stop Loss Insurance to cover anything over \$1.5M limit. There is a fund balance that carries over and the claims vary quite a bit. It is hard to Predict claims; there is a fund balance of about \$2M; calculations are based on 4 years; need to pay administrative expenses and paying adjusters; need to pay people that review bills; need to pay lawyer for disputed claims; covers a portion of the risk manager position; this is billed to departments – different premium rate for employees. Labor is calculated each year for each department.
- General Services – Provides printing functions and mail sorting for all departments. Currently, the mail is outsourced to a mail courier service. This office might be re-located to the Administration building. This is a separate fund because it is billed to every department. This department handles copiers throughout the county. The copier lease contract is up for renewal next year (2024). This is a big expense to the county, and it needs to be decided to continue printing in-house or out-sourcing printing jobs.
- Property & Liability Insurance – This is the coverage for the County Property. The Airport and Park View have special coverage. There is bond insurance for some elected officials. The insurance market has not been kind. Director Collard will be meeting with insurance companies soon.
- Property Insurance – The County is self-insured for parts of this that includes vehicle damage.

Director Collard then took questions from the Committee.

9. Update: County Executive's Proposed Human Resources Department 2024 Budgets

Mark Habeck, Human Resources Director, reported on the Human Resources 2024 budget.

- The Department Worked on Major Projects in 2023 that included implementing items that were recommended from the compensation study.
 - Budget Requests – Asking to add a Payroll and Benefit Specialist Position. They will eliminate a part-time position of an administrative associate position.
 - Discussion was held regarding establishing a way to have someone from the Human Resources Department continue to do the minutes for the Personnel and Finance Committee.
 - They are showing an increase in their labor budget from the re-slotting and change in positions. Last year there were eleven positions in Human Resources; with the new position, they will still have 11 positions for 2024 – 10 full time and 1 part time.

- They will show a decrease in data processing account (-\$57,000). This is being shifted to the Department of Administration.
- Self-funded Health and Dental Insurance – This is an internal service budget. No direct charge on the levy, they are split between the employees and the departments. They have saved money by changing vendors. They will be meeting with a benefits consultant for potential savings, and ways to litigate expenses. The current fund balance next to the liabilities is \$4.3M in the self-insured fund account. For the first time, they are seeing an increase to the revenue side, and for the first time since the year 2020, they will be increasing the premium 3.2 % which will mean an \$8.33 increase per month on a family plan. They would like to do small increases periodically, rather than have a large increase all at once. No legal minimum balance is required for the self-insured health insurance fund balance. Discussion was held regarding how self-funded insurance works and how medical providers are decided.
- Stop Loss Insurance Premium – This fund is for claims that exceed \$300,000. In the 2023 budget approximately \$900,000 was borrowed from this fund. For the 2024 budget, projection is to borrow \$600,000 from this fund balance. There has been increased expense from the employee Three Waves Health Clinic. We partner with the City of Oshkosh and the School District. There is a savings for using this Clinic as it provides direct services instead of going thru a corporation. It has been successful using this clinic, it has helped to grow the funds.
- Self-funded Dental Insurance – \$700,000 fund balance – The plan is to have a slight increase in premium of 5%, which amounts to \$.50 for a full-time employee with a family plan. There has not been an increase since 2017. The plan is to have a small adjustment to protect fund balance and avoid large increases. Budget staying very similar to 2023 dental budget.

10. Update: County Executive's Proposed 2024 Table of Organization

Mark Habeck, Director of Human Resources provided updated information to the committee. Mr. Habeck commended Carol Blackmore for her diligence in completing this report. The table of organization is listed by department showing proposed changes. The Executive's budget includes an increase of 28 full time positions and a decrease of 6 part-time positions. This would be a change of 24.75 in full-time employees. The net cost to the county would be \$168,875. Currently the County has 1,011 authorized positions and 47 authorized part-time positions. The positions that were requested for the Sheriff's Department were questioned as to why they were denied. Director Collard explained the reason for denying these positions.

11. Discussion: Proposal from the Human Resources Department on a Merged Paid Time Off (PTO) Plan

Director Mark Habeck, Stephanie Stieg and Jamie Luehring, Human Resource Generalist, provided an update on the PTO plan.

- The goal is to increase paid time off benefits under the current system or change to PTO. Currently the sick time is under market. The goal is to increase from 8 days to 12 days, and to find a way to provide for accumulation of vacation.
- Benefits need to be competitive to retain and attract employees. There is a need to allow for flexibility with time earned. PTO is recommended due to administrative ease, simplification, and flexibility for employees.
- Jamie covered the benefits that are currently offered. HR reached out to all Counties in Wisconsin regarding PTO. 30 of 72 counties responded.
- The following categories are reasons to change to PTO:
 - Competitive – Become Competitive with Paid Time Off
 - Retain – Retain and Attract is the Goal
 - Lessen – Lessen Limitations on Employee's Time
 - Flexibility – More Flexibility with Time Off

- Ease Administrative – Ease Administrative Burden and Uniform Rules for PTO
- Jamie reported on what the HR Department has done since Spring 2023. The plan is to go to the County Board in November and implement this plan as of January 1, 2024.
- Jamie explained what Paid Time Off and Extended Leave Bank entails. PTO will include vacation, sick/sick family, floating holidays, and bereavement. Holidays will remain a separate benefit. ELB is a separate bank where employees' paid time goes when they have reached the maximum number of hours allowed in the PTO bank (480 hours).
- Stephanie explained how the funeral/bereavement policy will work. She explained how termination and retirement payouts will work and the payout eligibility.
- Director Habeck noted how the transition to 2024 will work. They have met with employees and from feedback, they have come up with a plan that they feel will work.
- They provided comparisons from the private sector to Winnebago County upon hire. If the decision is made to change to PTO, Winnebago County would be the 2nd best PTO plan of the 11 counties that responded.
- They provided information regarding the cost of the PTO plan. It was noted how many shifts it takes to cover one vacancy (229 shifts for 1 vacancy). The savings impact in 7 months would be \$67,117.41.
- They covered additional benefits for employees that are not currently covered.
- Employee Demographics – 27% of current non-sheriff employees are eligible to retire in the next three years.
- PTO solves the following:
 - Being Competitive with Paid Time Off
 - Retain and Attract is the Goal
 - Lessen Limitations on Employee's Time
 - More Flexibility with Time Off
 - Easing Administrative Burden and Uniform Rules for Paid Time off.
- Takeaway Points:
 - By approving the PTO Proposal, it would Conclude the Compensation Study
 - It will Provide Uniform Framework for the Future
 - Setting the curve for other Surrounding Counties looking to make the switch to PTO
 - Provides Flexibility for Lateral Transfer Hiring
 - Wave of the Future

Current rules that Departments follow will still be in place for vacation and sick time.

Director Habeck then took questions from the Committee.

Copies of this presentation are available in the County Clerk's office located at the David W. Albrecht Administration Building, 112 Otter Avenue, Oshkosh.

12. Set Next Meeting Date

The next meeting is scheduled for October 17, 2023, at 5:15 at the Winnebago County Courthouse regarding the final sale amount for borrowing \$9.9 M.

The next Personnel and Finance Committee meeting will be held on Friday, November 3, 2023, at 9:00 a.m. at the David W. Albrecht Administration Building. This meeting was changed to Friday due to County Board budget meetings being held on Thursday, November 2, 2023.

13. Adjournment

Motion by Supervisor Ellenberger, seconded by Supervisor Albrecht to adjourn.

Vote to Adjourn: 5 – 0. CARRIED.

Meeting adjourned at 11:36 a.m.