

**Agenda**  
**Jefferson County**  
**Finance Committee**  
Jefferson County Courthouse  
311 S. Center Avenue  
Room 112  
Jefferson, WI 53549

Date: Thursday, November 13, 2014  
Time: 8:30 a.m.

Committee members: Jones, Richard (Chair) Poulson, Blane  
Braugler, James (Vice Chair) Schroeder, Jim  
Hanneman, Jennifer (Secretary)

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Review of the agenda
5. Citizen comments
6. Approval of Finance Committee minutes for October 9, 2014
7. Communications
8. Monthly Financial Report for September 2014-Finance Department
9. Monthly Financial Report for September 2014-County Clerk
10. Monthly Financial Report for September 2014-Treasurer
11. Monthly Financial Report for September 2014-Child Support
12. Discussion of funding for projects related to the new Highway Facilities
13. Review and discussion on 2014 projections of budget vs. actual
14. Discussion and possible action on a contingency transfer for resolution for wage adjustment for Sworn, Non-represented Sheriff's Department Employees for 2014
15. Discussion and possible action to recommend the resolution to reauthorize self-insuring worker's compensation liability
16. Discussion and possible action to recommend the resolution to consolidate employee dishonesty bonding insurance
17. Discussion and possible action regarding the investments for the County
18. Discussion regarding carryover request
19. Update on contingency fund balance
20. Set future meeting schedule, next meeting date, and possible agenda items
21. Payment of invoices
22. Adjourn

Next scheduled meetings: Thursday, December 11, 2014 Regular Meeting  
Thursday, January 8, 2015 Regular Meeting  
Thursday, February 12, 2015 Regular Meeting  
Thursday, March 12, 2015 Regular Meeting  
Thursday, April 9, 2015 Regular Meeting

All meetings are scheduled to begin at 8:30 am in Room 112 unless otherwise noted.

*The Committee may discuss and/or take action on any item specifically listed on the agenda.*

***Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.***

Jefferson County  
Finance Committee Minutes  
October 9, 2014

Committee members: Braugher, James B (Vice Chair) Poulson, Blane  
Hanneman, Jennifer (Secretary) Schroeder, Jim (Absent)  
Jones, Richard C. (Chair)

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present except for Jim Schroeder. Staff in attendance was Ben Wehmeier, Blair Ward, Tammy Worzalla and Brian Lamers, Kathi Cauley and Jeff Parker.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that notice of the meeting complied with the Open Meetings Law.
4. **Review of the agenda**-Move 14, 16, 17 and 19 after Communications.
5. **Citizen Comments** – None
6. **Approval of Finance Committee minutes for September 8<sup>th</sup>, 10<sup>th</sup>, 11<sup>th</sup> and 12<sup>th</sup>, 2014.** A motion was made by Poulson/Hanneman to approve the minutes of September 8<sup>th</sup>, 10<sup>th</sup>, 11<sup>th</sup>, and 12<sup>th</sup>, 2014. The motion passed 4-0.
7. **Communications** –None
8. **Monthly Financial Report for August 2014-Finance Department.** Lamers went through the June 2014 report. Nothing unusual noted.
9. **Monthly Financial Report for August 2014-County Clerk.** Nothing unusual noted.
10. **Monthly Financial Report for August 2014-Treasurer.** Lamers went through the report and explained that the interest on taxes and investment is below budget around \$110,000, however the fair market value adjustment through August is about a positive \$97,000.
11. **Monthly Financial Report for August 2014-Child Support.** Lamers explained that the revenues are reimbursed quarterly so it is hard to determine what we will be receiving. The federal and state reimbursement is approx. 67% and there are usually no issues with expenditure overages.
12. **Discussion of funding for projects related to the new Highway Facilities.** Wehmeier explained the closing on the bonding went well. The project is about 35% spent with Maas Brothers for the main contract and about 50% with the other vendors.
13. **Review and discussion on 2014 projections of budget vs. actual.** Lamers stated there is a concern with Register of Deeds revenues being down from the projected budget, currently the estimate is about \$57,000. Lamers stated that the Sheriff is tracking about a \$160,000 deficit for September but there are many variables that could change that and many factors to consider in the estimate, a majority comes from the Jail with revenues being down and

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overtime. Discussion on the Treasurer was with the monthly financial report. Discussion regarding the Corp Counsel office and the overage that will have to be covered with the vested benefits contingency from retirement payouts.

14. **Discussion and possible action for payout for property damage claim.** Kathi Cauley explained the situation about a consumer that became agitated and scratched her car and is asking for full payment of \$1,126,88. The employee was not in the car. Wehmeier talked about the policy and how do we go forward with these issues. Cauley stated there were no Human Services vehicles available. A motion was made by Hanneman/Braughler to pay the full amount to reimburse the employee of \$1,126.88. The motion passed 4-0.
15. **Discussion and possible action for contingency transfer for wiring to Central Services budget.** Wehmeier explained that the wiring closets in the courthouse are running out of room and there is a need to upgrade the camera security system that is being installed. The amount needed to upgrade is \$15,000. A motion was made by Braughler/Poulson to approve a contingency transfer for \$15,000 for the wiring upgrade. Motion passed 4-0.
16. **Discussion and possible action for contingency transfer to Sheriff for the purchase of Officer body cameras.** Jeff Parker talked how the video and audio system works now within the squad car and the limitations. Discussion took place on the operational policy on the cameras. A motion was made by Hanneman/Braughler to approve a contingency transfer of \$19,233 for the purchase of Officer body cameras. The motion passed 4-0.
17. **Discussion and possible action for contingency transfer to Sheriff for the painting of the MRAP vehicle.** Jeff Parker talked about the MRAP vehicle. He explained that we received the vehicle through a military program and had to pay for shipping and handling costs of approximately \$7,000. Parker talked about the perception of the public with maintaining the military appearance. The cost to paint this vehicle is estimated at \$6,200 with the paint being donated. A motion was made by Paulson/Hanneman to approve a contingency transfer of \$6,200 for the painting of the MRAP vehicle. The motion passed 4-0.
18. **Discussion and possible action regarding the investment policy for the County.** Jones inquired with Blair Ward regarding the investment policy and the authority over investments. The authority in the state statues is with the County Board. The County Board can give full authority, partial authority, or no authority to an individual is they choose and retain the authority within the County Board. The County Board did give the authority to the Treasurer. To change investors, the County Board can take action to advise the designated individual to change advisors or take back the authority and change the investors with County Board action. Discussion took place on the current investment firm that the county is with and the services and the fees the county pays for those services. It was decided to add to the next Finance Committee agenda the discussion on the Investments Policy and advisor services.
19. **Update on the 2015 budget.** Wehmeier went through a couple changes to the budget. One of the changes was a drop to the estimate of the utility payment of \$13,000 which was changed in the budget. The insurance deductible and section 125 contribution and changes to the Human Services budget. We received new estimates for exempt computer aid that will increase by approximately \$15,000 but we have not adjusted that in the budget. We also received an estimate in General Transportation Aids (GTA) with an increase of approximately \$50,000 that was not adjusted in the budget which will just fall into maintenance for the Highway Department. Lamers handed out the draft resolutions for the County Board to set the Levy and the mill rate for the County and the Non-County wide

operations. It was discussed to break out the general operations and the debt and compare to the previous year. Lamers stated that he would update the resolutions for the County Board.

- 20. Update on contingency fund balance.** Lamers directed the Finance Committee to the schedule showing the current balance of 2014 general contingency of \$455,973 which was reduced by \$15,000 for item 15, \$19,233 for item 16 and 6,200 for item 17 for a new balance of \$415,540, and the vested benefits balance of \$275,000. Lamers explained that there are a couple of potential contingency transfers in 2014. The resolution to fund the secure remote access project (Citrix) was approved at County Board for \$162,605.13 with \$92,000 from carryover funds from Human Services and a transfer of the balance required from contingency at the end of the year for the various departments impacted. The other possible transfer would be for the Sheriff Department to cover overage in salaries with the contract settlement if needed at year end. The vested benefits may need to be used in the Corp Counsel office with the payout of the retired Corp Counsel and the upcoming payout to the Assistant Corp Counsel.
- 21. Set future meeting schedule, next meeting date, and possible agenda items –** The next meeting will be the Supervisor amendment meeting on Tuesday, November 4 2014 at 9:00 am and the next regular meeting is Thursday, November 13, 2014 at 8:30 am which is a budget meeting. On the next regular meeting the agenda items will include an update on the Highway projects, projections of budget vs. actual and Investments.
- 22. Payment of Invoices-**After review of the invoices, a motion was made by Hanneman/Poulson to approve the payment of invoices totaling \$2,050,993.92 for the main review and \$3,025,041.27 for the other payments and payroll deductions. The motion passed 4-0.
- 23. Adjourn –** A motion was made by Hanneman/Braughler to adjourn at 10:05 a.m. The motion passed 4-0.

Respectfully submitted,

Jennifer Hanneman  
Finance Committee  
Jefferson County  
/bll

Finance  
2601

Date Ran 10/21/2014  
Period 9  
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
412100	SALES TAXES FROM COUNTY	(111.82)	(82.50)	(29.32)	(110.00)	1.82	101.65%
451004	GARNISHMENT FEES	(15.00)	-	(15.00)	-	15.00	#DIV/0!
451005	CHILD SUPPORT FEES	(882.00)	(1,275.00)	393.00	(1,700.00)	(818.00)	51.88%
451312	EMP PAYROLL CHARGES	(55.00)	-	(55.00)	-	55.00	#DIV/0!
474201	FAX INTERDEPARTMENT	(22.50)	(45.00)	22.50	(60.00)	(37.50)	37.50%
<b>Totals</b>		<b>(1,086.32)</b>	<b>(1,402.50)</b>	<b>316.18</b>	<b>(1,870.00)</b>	<b>(783.68)</b>	<b>58.09%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	105,111.42	112,604.25	(7,492.83)	150,139.00	45,027.58	70.01%
511210	WAGES-REGULAR	70,281.91	83,470.50	(13,188.59)	111,294.00	41,012.09	63.15%
511310	WAGES-SICK LEAVE	3,328.33	-	3,328.33	-	(3,328.33)	#DIV/0!
511320	WAGES-VACATION PAY	8,349.52	-	8,349.52	-	(8,349.52)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	513.75	(513.75)	685.00	685.00	0.00%
511340	WAGES-HOLIDAY PAY	5,928.74	-	5,928.74	-	(5,928.74)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	2,215.22	-	2,215.22	-	(2,215.22)	#DIV/0!
511380	WAGES-BEREAVEMENT	595.74	-	595.74	-	(595.74)	#DIV/0!
512141	SOCIAL SECURITY	14,655.67	14,878.50	(222.83)	19,838.00	5,182.33	73.88%
512142	RETIREMENT (EMPLOYER)	13,706.81	13,761.00	(54.19)	18,348.00	4,641.19	74.70%
512144	HEALTH INSURANCE	59,296.17	57,901.50	1,394.67	77,202.00	17,905.83	76.81%
512145	LIFE INSURANCE	59.12	58.50	0.62	78.00	18.88	75.79%
512173	DENTAL INSURANCE	3,820.15	3,618.00	202.15	4,824.00	1,003.85	79.19%
521213	ACCOUNTING & AUDITING	16,140.00	12,105.00	4,035.00	16,140.00	-	100.00%
521213	CAFR REPORTING	3,505.00	2,700.00	805.00	3,600.00	95.00	97.36%
521296	COMPUTER SUPPORT	2,884.53	2,589.75	294.78	3,453.00	568.47	83.54%
531243	FURNITURE & FURNISHINGS	-	300.00	(300.00)	400.00	400.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW/	535.00	375.00	160.00	500.00	(35.00)	107.00%
531311	POSTAGE & BOX RENT	1,760.76	1,500.00	260.76	2,000.00	239.24	88.04%
531312	OFFICE SUPPLIES	1,505.11	2,250.00	(744.89)	3,000.00	1,494.89	50.17%
531313	PRINTING & DUPLICATING	285.23	300.00	(14.77)	400.00	114.77	71.31%
531314	SMALL ITEMS OF EQUIPMENT	-	150.00	(150.00)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	53.00	-	53.00	-	(53.00)	#DIV/0!
531324	MEMBERSHIP DUES	690.00	517.50	172.50	690.00	-	100.00%
531351	GAS/DIESEL	158.46	375.00	(216.54)	500.00	341.54	31.69%
532325	REGISTRATION	625.00	1,050.00	(425.00)	1,400.00	775.00	44.64%
532332	MILEAGE	-	150.00	(150.00)	200.00	200.00	0.00%
532335	MEALS	255.59	300.00	(44.41)	400.00	144.41	63.90%
532336	LODGING	1,409.64	2,100.00	(690.36)	2,800.00	1,390.36	50.34%
533225	TELEPHONE & FAX	149.15	187.50	(38.35)	250.00	100.85	59.66%
535242	MAINTAIN MACHINERY & EQUIP	-	750.00	(750.00)	1,000.00	1,000.00	0.00%
571004	IP TELEPHONY ALLOCATION	648.00	648.00	-	864.00	216.00	75.00%
571005	DUPLICATING ALLOCATION	9.00	9.00	-	12.00	3.00	75.00%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	8,249.22	8,249.25	(0.03)	10,999.00	2,749.78	75.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	2,819.25	2,819.25	-	3,759.00	939.75	75.00%
591519	OTHER INSURANCE	1,028.43	1,245.75	(217.32)	1,661.00	632.57	61.92%
<b>Totals</b>		<b>331,107.71</b>	<b>327,477.00</b>	<b>3,630.71</b>	<b>436,636.00</b>	<b>105,528.29</b>	<b>75.83%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!							
<b>Totals</b>		-	-	-	-	-	#DIV/0!

<b>Total Business Unit</b>		<b>330,021.39</b>	<b>326,074.50</b>	<b>3,946.89</b>	<b>434,766.00</b>	<b>104,744.61</b>	<b>75.91%</b>
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*Item #8*

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
431001	MARRIAGE LICENSE FEES	(17,730.00)	(14,250.00)	(3,480.00)	(19,000.00)	(1,270.00)	93.32%
431003	CONSERVATION LICENSE	(130.05)	(112.50)	(17.55)	(150.00)	(19.95)	86.70%
431005	DOMESTIC PARTNER LICENSE	(325.00)	-	(325.00)	-	325.00	#DIV/0!
431007	DNR-ATV-BOAT-SNOW-CO CLERK	(207.60)	(225.00)	17.40	(300.00)	(92.40)	69.20%
451003	MARRIAGE WAIVER FEES	(985.00)	(675.00)	(310.00)	(900.00)	85.00	109.44%
451024	DMV TEMP LICENSE PLATE FEES	(280.00)	(225.00)	(55.00)	(300.00)	(20.00)	93.33%
451044	DOMESTIC WAIVER FEE	(20.00)	-	(20.00)	-	20.00	#DIV/0!
451308	POSTAGE FEES	(339.67)	(270.00)	(69.67)	(360.00)	(20.33)	94.35%
451404	PASSPORT FEES	(14,845.00)	(12,750.00)	(2,095.00)	(17,000.00)	(2,155.00)	87.32%
451413	PASSPORT PHOTO FEES	(4,554.87)	(3,000.00)	(1,554.87)	(4,000.00)	554.87	113.87%
474200	COPYING & PRINTING INTERDEPT	(4.50)	-	(4.50)	-	4.50	#DIV/0!
474201	FAX INTERDEPARTMENT	(22.50)	(37.50)	15.00	(50.00)	(27.50)	45.00%
<b>Totals</b>		<b>(39,444.19)</b>	<b>(31,545.00)</b>	<b>(7,899.19)</b>	<b>(42,060.00)</b>	<b>(2,615.81)</b>	<b>93.78%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	53,227.20	54,022.50	(795.30)	72,030.00	18,802.80	73.90%
511210	WAGES-REGULAR	27,329.32	31,314.75	(3,985.43)	41,753.00	14,423.68	65.45%
511310	WAGES-SICK LEAVE	1,002.48	-	1,002.48	-	(1,002.48)	#DIV/0!
511320	WAGES-VACATION PAY	1,430.13	-	1,430.13	-	(1,430.13)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	159.75	(159.75)	213.00	213.00	0.00%
511340	WAGES-HOLIDAY PAY	955.98	-	955.98	-	(955.98)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	419.45	-	419.45	-	(419.45)	#DIV/0!
512141	SOCIAL SECURITY	6,363.68	6,468.00	(104.32)	8,624.00	2,260.32	73.79%
512142	RETIREMENT (EMPLOYER)	6,304.57	6,390.00	(85.43)	8,520.00	2,215.43	74.00%
512144	HEALTH INSURANCE	27,044.66	26,312.25	732.41	35,083.00	8,038.34	77.09%
512145	LIFE INSURANCE	44.77	32.25	12.52	43.00	(1.77)	104.12%
512173	DENTAL INSURANCE	1,710.22	1,620.00	90.22	2,160.00	449.78	79.18%
529167	CONSERVATION CONGRESS	410.00	562.50	(152.50)	750.00	340.00	54.67%
531301	OFFICE EQUIPMENT	-	375.00	(375.00)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWARE	-	375.00	(375.00)	500.00	500.00	0.00%
531311	POSTAGE & BOX RENT	1,359.06	1,875.00	(515.94)	2,500.00	1,140.94	54.36%
531312	OFFICE SUPPLIES	864.01	750.00	114.01	1,000.00	135.99	86.40%
531313	PRINTING & DUPLICATING	818.98	750.00	68.98	1,000.00	181.02	81.90%
531323	SUBSCRIPTIONS-TAX & LAW	111.75	-	111.75	-	(111.75)	#DIV/0!
531324	MEMBERSHIP DUES	100.00	75.00	25.00	100.00	-	100.00%
532325	REGISTRATION	290.00	281.25	8.75	375.00	85.00	77.33%
532332	MILEAGE	288.59	450.00	(161.41)	600.00	311.41	48.10%
532335	MEALS	29.48	112.50	(83.02)	150.00	120.52	19.65%
532336	LODGING	518.00	472.50	45.50	630.00	112.00	82.22%
532339	OTHER TRAVEL & TOLLS	4.00	-	4.00	-	(4.00)	#DIV/0!
533225	TELEPHONE & FAX	348.79	600.00	(251.21)	800.00	451.21	43.60%
533236	WIRELESS INTERNET	188.90	127.50	61.40	170.00	(18.90)	111.12%
571004	IP TELEPHONY ALLOCATION	388.53	388.50	0.03	518.00	129.47	75.01%
571005	DUPLICATING ALLOCATION	347.22	347.25	(0.03)	463.00	115.78	74.99%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	4,321.53	4,321.50	0.03	5,762.00	1,440.47	75.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,127.97	1,128.00	(0.03)	1,504.00	376.03	75.00%
591519	OTHER INSURANCE	482.49	515.25	(32.76)	687.00	204.51	70.23%
591521	OFFICIAL BONDS	-	24.00	(24.00)	32.00	32.00	0.00%
<b>Totals</b>		<b>138,880.30</b>	<b>139,850.25</b>	<b>(969.95)</b>	<b>186,467.00</b>	<b>47,586.70</b>	<b>74.48%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!							
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>99,436.11</b>	<b>108,305.25</b>	<b>(8,869.14)</b>	<b>144,407.00</b>	<b>44,970.89</b>	<b>68.86%</b>

*Item #9*

County Clerk-September  
1202 Elections

Date Ran 10/21/2014  
Period 9  
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
472004	ELECTION REIMBURSEMENT	(15,515.20)	(15,000.00)	(515.20)	(20,000.00)	(4,484.80)	77.58%
472007	MUNICIPAL OTHER CHARGES	(1,270.24)	(2,100.00)	829.76	(2,800.00)	(1,529.76)	45.37%
472008	SVRS CHARGES-GOVT UNITS	(3,649.40)	(4,500.00)	850.60	(6,000.00)	(2,350.60)	60.82%
473015	ELECTION MAINT CONTRACTS	(5,524.50)	(3,622.50)	(1,902.00)	(4,830.00)	694.50	114.38%
<b>Totals</b>		<b>(25,959.34)</b>	<b>(25,222.50)</b>	<b>(736.84)</b>	<b>(33,630.00)</b>	<b>(7,670.66)</b>	<b>77.19%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511210	WAGES-REGULAR	12,030.91	14,482.50	(2,451.59)	19,310.00	7,279.09	62.30%
511240	WAGES-TEMPORARY	198.99	3,375.00	(3,176.01)	4,500.00	4,301.01	4.42%
511310	WAGES-SICK LEAVE	132.75	-	132.75	-	(132.75)	#DIV/0!
511320	WAGES-VACATION PAY	548.67	-	548.67	-	(548.67)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	71.25	(71.25)	95.00	95.00	0.00%
511340	WAGES-HOLIDAY PAY	338.63	-	338.63	-	(338.63)	#DIV/0!
512141	SOCIAL SECURITY	978.45	1,356.75	(378.30)	1,809.00	830.55	54.09%
512142	RETIREMENT (EMPLOYER)	927.55	1,254.75	(327.20)	1,673.00	745.45	55.44%
512144	HEALTH INSURANCE	10,525.13	5,277.00	5,248.13	7,036.00	(3,489.13)	149.59%
512145	LIFE INSURANCE	20.30	15.00	5.30	20.00	(0.30)	101.50%
512173	DENTAL INSURANCE	663.66	810.00	(146.34)	1,080.00	416.34	61.45%
521219	OTHER PROFESSIONAL SERV	2,587.50	-	2,587.50	-	(2,587.50)	#DIV/0!
529153	BOARD OF CANVASSORS	630.00	660.00	(30.00)	880.00	250.00	71.59%
531303	COMPUTER EQUIPMT & SOFTWA	561.24	-	561.24	-	(561.24)	#DIV/0!
531311	POSTAGE & BOX RENT	38.12	45.00	(6.88)	60.00	21.88	63.53%
531312	OFFICE SUPPLIES	3,586.63	600.00	2,986.63	800.00	(2,786.63)	448.33%
531313	PRINTING & DUPLICATING	19,831.39	36,000.00	(16,168.61)	48,000.00	28,168.61	41.32%
531314	SMALL ITEMS OF EQUIPMENT	492.20	-	492.20	-	(492.20)	#DIV/0!
531321	PUBLICATION OF LEGAL NOTICE	4,469.43	12,000.00	(7,530.57)	16,000.00	11,530.57	27.93%
532332	MILEAGE	30.74	37.50	(6.76)	50.00	19.26	61.48%
532335	MEALS	180.22	90.00	90.22	120.00	(60.22)	150.18%
533225	TELEPHONE & FAX	46.35	75.00	(28.65)	100.00	53.65	46.35%
533236	WIRELESS INTERNET	188.83	225.00	(36.17)	300.00	111.17	62.94%
535242	MAINTAIN MACHINERY & EQUIP	16,225.00	12,377.25	3,847.75	16,503.00	278.00	98.32%
571004	IP TELEPHONY ALLOCATION	129.78	129.75	0.03	173.00	43.22	75.02%
571005	DUPLICATING ALLOCATION	226.53	226.50	0.03	302.00	75.47	75.01%
571009	MIS PC GROUP ALLOCATION	2,357.28	2,357.25	0.03	3,143.00	785.72	75.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	416.97	417.00	(0.03)	556.00	139.03	74.99%
591519	OTHER INSURANCE	88.11	120.00	(31.89)	160.00	71.89	55.07%
<b>Totals</b>		<b>78,451.36</b>	<b>92,002.50</b>	<b>(13,551.14)</b>	<b>122,670.00</b>	<b>44,218.64</b>	<b>63.95%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!							
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>52,492.02</b>	<b>66,780.00</b>	<b>(14,287.98)</b>	<b>89,040.00</b>	<b>36,547.98</b>	<b>58.95%</b>

*Item #9*

Treasurer-September  
1401

Date Ran 10/21/2014  
Period 9  
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
411300	DNR PILT	(49,375.17)	(40,500.00)	(8,875.17)	(54,000.00)	(4,624.83)	91.44%
411500	MANAGED FOREST	(4,554.32)	(2,250.00)	(2,304.32)	(3,000.00)	1,554.32	151.81%
418100	INTEREST ON TAXES	(492,527.85)	(525,000.00)	32,472.15	(700,000.00)	(207,472.15)	70.36%
441030	AG USE CONV PENALTY	(6,496.04)	(3,000.00)	(3,496.04)	(4,000.00)	2,496.04	162.40%
451007	TREASURERS FEES	(929.25)	(450.00)	(479.25)	(600.00)	329.25	154.88%
481001	INTEREST & DIVIDENDS	(139,495.77)	(168,750.00)	29,254.23	(225,000.00)	(85,504.23)	62.00%
481004	FAIR MARKET VALUE ADJUSTME	(97,548.86)	-	(97,548.86)	-	97,548.86	#DIV/0!
486004	MISCELLANEOUS REVENUE	(512.42)	-	(512.42)	-	512.42	#DIV/0!
<b>Totals</b>		<b>(791,439.68)</b>	<b>(739,950.00)</b>	<b>(51,489.68)</b>	<b>(986,600.00)</b>	<b>(195,160.32)</b>	<b>80.22%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	47,080.80	47,080.50	0.30	62,774.00	15,693.20	75.00%
511210	WAGES-REGULAR	21,871.72	45,303.00	(23,431.28)	60,404.00	38,532.28	36.21%
511220	WAGES-OVERTIME	-	43.50	(43.50)	58.00	58.00	0.00%
511240	WAGES-TEMPORARY	2,168.72	-	2,168.72	-	(2,168.72)	#DIV/0!
511310	WAGES-SICK LEAVE	1,048.87	-	1,048.87	-	(1,048.87)	#DIV/0!
511320	WAGES-VACATION PAY	817.25	-	817.25	-	(817.25)	#DIV/0!
511330	WAGES-LONGEVITY PAY	51.04	254.25	(203.21)	339.00	287.96	15.06%
511340	WAGES-HOLIDAY PAY	228.47	-	228.47	-	(228.47)	#DIV/0!
511380	WAGES-BEREAVEMENT	76.32	-	76.32	-	(76.32)	#DIV/0!
512141	SOCIAL SECURITY	5,524.17	6,771.00	(1,246.83)	9,028.00	3,503.83	61.19%
512142	RETIREMENT (EMPLOYER)	5,226.20	6,840.75	(1,614.55)	9,121.00	3,894.80	57.30%
512144	HEALTH INSURANCE	26,121.29	32,889.75	(6,768.46)	43,853.00	17,731.71	59.57%
512145	LIFE INSURANCE	43.98	75.75	(31.77)	101.00	57.02	43.54%
512173	DENTAL INSURANCE	1,661.62	2,025.00	(363.38)	2,700.00	1,038.38	61.54%
521232	INVEST ADVISOR FEES	23,923.71	24,000.00	(76.29)	32,000.00	8,076.29	74.76%
531311	POSTAGE & BOX RENT	6,658.86	6,000.00	658.86	8,000.00	1,341.14	83.24%
531312	OFFICE SUPPLIES	638.01	750.00	(111.99)	1,000.00	361.99	63.80%
531313	PRINTING & DUPLICATING	18.30	75.00	(56.70)	100.00	81.70	18.30%
531314	SMALL ITEMS OF EQUIPMENT	169.00	37.50	131.50	50.00	(119.00)	338.00%
531324	MEMBERSHIP DUES	100.00	75.00	25.00	100.00	-	100.00%
532325	REGISTRATION	-	187.50	(187.50)	250.00	250.00	0.00%
532332	MILEAGE	-	300.00	(300.00)	400.00	400.00	0.00%
532335	MEALS	-	22.50	(22.50)	30.00	30.00	0.00%
532336	LODGING	-	225.00	(225.00)	300.00	300.00	0.00%
533225	TELEPHONE & FAX	140.08	225.00	(84.92)	300.00	159.92	46.69%
571004	IP TELEPHONY ALLOCATION	518.22	518.25	(0.03)	691.00	172.78	75.00%
571005	DUPLICATING ALLOCATION	118.53	118.50	0.03	158.00	39.47	75.02%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	7,071.03	7,071.00	0.03	9,428.00	2,356.97	75.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,410.03	1,410.00	0.03	1,880.00	469.97	75.00%
591519	OTHER INSURANCE	580.05	622.50	(42.45)	830.00	249.95	69.89%
591521	OFFICIAL BONDS	-	2,400.00	(2,400.00)	3,200.00	3,200.00	0.00%
593256	BANK CHARGES	1,144.60	1,200.00	(55.40)	1,600.00	455.40	71.54%
<b>Totals</b>		<b>155,459.41</b>	<b>186,521.25</b>	<b>(31,061.84)</b>	<b>248,695.00</b>	<b>93,235.59</b>	<b>62.51%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>

Total Business Unit (635,980.27) (553,428.75) (82,551.52) (737,905.00) (101,924.73) 86.19%

Item #10

Treasurer-September  
1402 Tax Deed Exp

Date Ran 10/21/2014  
Period 9  
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
451030	FORECLOSURE REIMBURSEMENT	-	(525.00)	525.00	(700.00)	(700.00)	0.00%
483005	GAIN/LOSS-SALE FORCLD PRPTY	(38,500.00)	(33,750.00)	(4,750.00)	(45,000.00)	(6,500.00)	85.56%
<b>Totals</b>		<b>(38,500.00)</b>	<b>(34,275.00)</b>	<b>(4,225.00)</b>	<b>(45,700.00)</b>	<b>(7,200.00)</b>	<b>84.25%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
521212	LEGAL	7.50	75.00	(67.50)	100.00	92.50	7.50%
521219	OTHER PROFESSIONAL SERV	-	75.00	(75.00)	100.00	100.00	0.00%
521255	PAPER SERVICE	-	75.00	(75.00)	100.00	100.00	0.00%
521273	TITLE SEARCH	1,650.00	750.00	900.00	1,000.00	(650.00)	165.00%
531311	POSTAGE & BOX RENT	-	225.00	(225.00)	300.00	300.00	0.00%
531313	PRINTING & DUPLICATING	-	37.50	(37.50)	50.00	50.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	399.15	2,250.00	(1,850.85)	3,000.00	2,600.85	13.31%
593742	UNCOLLECTED TAXES	346.03	11,250.00	(10,903.97)	15,000.00	14,653.97	2.31%
593749	OTHER LOSSES	-	2,250.00	(2,250.00)	3,000.00	3,000.00	0.00%
<b>Totals</b>		<b>2,402.68</b>	<b>16,987.50</b>	<b>(14,584.82)</b>	<b>22,650.00</b>	<b>20,247.32</b>	<b>10.61%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>(36,097.32)</b>	<b>(17,287.50)</b>	<b>(18,809.82)</b>	<b>(23,050.00)</b>	<b>13,047.32</b>	<b>156.60%</b>

*Item #10*

Treasurer-September  
1403 Plat books

Date Ran 10/21/2014  
Period 9  
Year 2014

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
451010	SALE OF MAPS & PLAT BOOKS	(1,963.92)	(3,000.00)	1,036.08	(4,000.00)	(2,036.08)	49.10%
451308	POSTAGE FEES	(29.00)	(75.00)	46.00	(100.00)	(71.00)	29.00%
471212	STATE PLAT BOOK SALES	(58.44)	(45.00)	(13.44)	(60.00)	(1.56)	97.40%
473014	LOCAL GOV'T PLAT BOOKS SALES	-	(45.00)	45.00	(60.00)	(60.00)	0.00%
474014	DEPT PLAT BOOK CHARGES	-	(75.00)	75.00	(100.00)	(100.00)	0.00%
<b>Totals</b>		<b>(2,051.36)</b>	<b>(3,240.00)</b>	<b>1,188.64</b>	<b>(4,320.00)</b>	<b>(2,268.64)</b>	<b>47.49%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
531349	OTHER OPERATING EXPENSES	-	1,125.00	(1,125.00)	1,500.00	1,500.00	0.00%
<b>Totals</b>		<b>-</b>	<b>1,125.00</b>	<b>(1,125.00)</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
							#DIV/0!
							#DIV/0!
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>(2,051.36)</b>	<b>(2,115.00)</b>	<b>63.64</b>	<b>(2,820.00)</b>	<b>(768.64)</b>	<b>72.74%</b>

*Item #10*

Revenues

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
421001	STATE AID	(108,818.00)	(72,091.50)	(36,726.50)	(96,122.00)	12,696.00	113.21%
421010	M S L INCENTIVES	(20,279.00)	(14,025.00)	(6,254.00)	(18,700.00)	1,579.00	108.44%
421012	STATE AID CS + ALL OTHERS	(423,872.63)	(625,593.00)	201,720.37	(834,124.00)	(410,251.37)	50.82%
421012	ST AID WAGES ALLOCATE	30,485.49	64,956.75	(34,471.26)	86,609.00	56,123.51	35.20%
421013	OTHER DEPT WAGE RETENTION	(5,881.27)	(21,367.50)	15,486.23	(28,490.00)	(22,608.73)	20.64%
421050	CS PERFORMANCE BASED INC	-	(113,166.75)	113,166.75	(150,889.00)	(150,889.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	-	(6,273.75)	6,273.75	(8,365.00)	(8,365.00)	0.00%
442004	EXTRADITION REIMBURSEMENT	(4,507.30)	(300.00)	(4,207.30)	(400.00)	4,107.30	1126.83%
451011	CS PROG FEE REDUCE 66%	9,465.63	10,098.00	(632.37)	13,464.00	3,998.37	70.30%
451013	NVD ACTIVITIES REDUCTION	(1,754.40)	(2,245.50)	491.10	(2,994.00)	(1,239.60)	58.60%
451014	CS PROGRAM FEES	(13,746.14)	(15,000.00)	1,253.86	(20,000.00)	(6,253.86)	68.73%
455003	NON-NVD SERVICE FEES	(1,015.00)	(971.25)	(43.75)	(1,295.00)	(280.00)	78.38%
<b>Totals</b>		<b>(539,922.62)</b>	<b>(795,979.50)</b>	<b>256,056.88</b>	<b>(1,061,806.00)</b>	<b>(521,383.36)</b>	<b>50.87%</b>

Expenditures

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
511110	SALARY-PERMANENT REGULAR	139,301.99	159,306.75	(20,004.76)	212,409.00	73,107.01	65.58%
511210	WAGES-REGULAR	279,571.54	352,577.25	(73,005.71)	470,103.00	190,531.46	59.47%
511220	WAGES-OVERTIME	4,848.58	4,335.00	513.58	5,780.00	931.42	83.89%
511230	WAGES-REGULAR OVERTIME	38.33	-	38.33	-	(38.33)	#DIV/0!
511240	WAGES-TEMPORARY	11,292.61	7,622.25	3,670.36	10,163.00	(1,129.61)	111.11%
511310	WAGES-SICK LEAVE	13,191.57	-	13,191.57	-	(13,191.57)	#DIV/0!
511320	WAGES-VACATION PAY	30,455.15	-	30,455.15	-	(30,455.15)	#DIV/0!
511330	WAGES-LONGEVITY PAY	53.32	2,039.25	(1,985.93)	2,719.00	2,665.68	1.96%
511340	WAGES-HOLIDAY PAY	14,225.19	-	14,225.19	-	(14,225.19)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	4,517.53	-	4,517.53	-	(4,517.53)	#DIV/0!
511380	WAGES-BEREAVEMENT	663.04	-	663.04	-	(663.04)	#DIV/0!
512141	SOCIAL SECURITY	36,731.35	38,583.50	(1,952.15)	51,578.00	14,846.65	71.22%
512142	RETIREMENT (EMPLOYER)	33,995.34	36,126.00	(2,130.66)	48,168.00	14,172.66	70.58%
512144	HEALTH INSURANCE	153,384.37	165,796.50	(12,412.13)	221,062.00	67,677.63	69.39%
512145	LIFE INSURANCE	238.37	254.25	(15.88)	339.00	100.63	70.32%
512146	WORKERS COMPENSATION	(1,899.85)	-	(1,899.85)	-	1,899.85	#DIV/0!
512148	UNEMPLOYMENT COMPENSATION	1,520.28	-	1,520.28	-	(1,520.28)	#DIV/0!
512173	DENTAL INSURANCE	10,199.54	10,314.00	(114.46)	13,752.00	3,552.46	74.17%
512155	PAPER SERVICE	9,419.05	16,500.00	(7,080.95)	22,000.00	12,580.95	42.81%
512156	GENETIC TESTS	4,995.00	6,900.00	(1,905.00)	9,200.00	4,205.00	54.29%
521296	COMPUTER SUPPORT	2,268.53	1,837.50	431.03	2,450.00	181.47	92.59%
529160	INTERPRETER FEE	1,316.25	1,275.00	41.25	1,700.00	383.75	77.43%
529299	PURCHASE CARE & SERVICES	45,360.00	47,700.00	(2,340.00)	63,600.00	18,240.00	71.32%
531003	NOTARY PUBLIC RELATED	230.00	150.00	80.00	200.00	(30.00)	115.00%
531246	FPLS FEES	1,316.00	1,695.00	(379.00)	2,260.00	944.00	58.23%
531298	UNITED PARCEL SERVICE UPS	11.44	-	11.44	-	(11.44)	#DIV/0!
531301	OFFICE EQUIPMENT	1,109.74	2,625.00	(1,515.26)	3,500.00	2,390.26	31.71%
531303	COMPUTER EQUIPMT & SOFTW	3,115.82	-	3,115.82	-	(3,115.82)	#DIV/0!
531311	POSTAGE & BOX RENT	11,704.73	14,775.00	(3,070.27)	19,700.00	7,995.27	59.41%
531311	POSTAGE - NVD	1,395.70	262.50	1,133.20	350.00	(1,045.70)	398.77%
531312	OFFICE SUPPLIES	10,326.21	10,125.00	201.21	13,500.00	3,173.79	76.49%
531313	PRINTING & DUPLICATING	1,859.19	1,350.00	509.19	1,800.00	(59.19)	103.29%
531314	SMALL ITEMS OF EQUIPMENT	1,060.44	-	1,060.44	-	(1,060.44)	#DIV/0!
531321	PUBLICATION OF LEGAL NOTICE	614.80	975.00	(360.20)	1,300.00	685.20	47.29%
531323	SUBSCRIPTIONS-TAX & LAW	2,410.39	2,263.50	146.89	3,018.00	607.61	79.87%
531324	MEMBERSHIP DUES	1,870.41	1,428.75	441.66	1,905.00	34.59	98.18%
531326	ADVERTISING	142.46	-	142.46	-	(142.46)	#DIV/0!
531348	EDUCATIONAL SUPPLIES	1,039.84	975.00	64.84	1,300.00	260.16	79.99%
531351	GAS/DIESEL	25.00	75.00	(50.00)	100.00	75.00	25.00%
532325	REGISTRATION	1,737.00	2,201.25	(464.25)	2,935.00	1,198.00	59.18%
532332	MILEAGE	896.78	1,275.00	(378.22)	1,700.00	803.22	52.75%
532334	COMMERCIAL TRAVEL	2,662.00	602.25	2,059.75	803.00	(1,859.00)	331.51%
532335	MEALS	597.00	825.00	(228.00)	1,100.00	503.00	54.27%
532336	LODGING	1,886.59	2,850.00	(963.41)	3,800.00	1,913.41	49.65%
532339	OTHER TRAVEL & TOLLS	287.46	210.00	77.46	280.00	(7.46)	102.66%
532340	CONTRACTED EXTRADITIONS	1,153.10	7,500.00	(6,346.90)	10,000.00	8,846.90	11.53%
533225	TELEPHONE & FAX	901.19	1,875.00	(973.81)	2,500.00	1,598.81	36.05%
535242	MAINTAIN MACHINERY & EQUIP	440.85	1,050.00	(609.15)	1,400.00	959.15	31.49%
571004	IP TELEPHONY ALLOCATION	2,073.78	2,073.75	0.03	2,765.00	691.22	75.00%
571005	DUPLICATING ALLOCATION	168.03	168.00	0.03	224.00	55.97	75.01%
571007	MIS DIRECT CHARGES	1,048.54	-	1,048.54	-	(1,048.54)	#DIV/0!
571009	MIS PC GROUP ALLOCATION	25,926.75	24,355.50	1,571.25	32,474.00	6,547.25	79.84%
571010	MIS SYSTEMS GRP ALLOC(SIS)	7,236.00	7,236.00	-	9,648.00	2,412.00	75.00%
591519	OTHER INSURANCE	2,584.53	2,850.00	(265.47)	3,800.00	1,215.47	68.01%
<b>Totals</b>		<b>883,518.85</b>	<b>943,038.75</b>	<b>(59,519.90)</b>	<b>1,257,385.00</b>	<b>373,866.15</b>	<b>70.27%</b>

Other Financing Sources (Uses)

Acct Number	Description	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!							
<b>Totals</b>		-	-	-	-	-	#DIV/0!
<b>Total Business Unit</b>		<b>343,596.23</b>	<b>147,059.25</b>	<b>196,536.98</b>	<b>196,079.00</b>	<b>(147,517.23)</b>	<b>175.23%</b>

*Item # 11*

**RESOLUTION NO. 2014-\_\_\_\_\_**

**Wage adjustment for Sworn, Non-Represented Sheriff's Department Employees for 2014**

Executive Summary

The Human Resources Committee has discussed the issue of pay compression within the Sheriff's department, in particular, between Sergeant and Deputy pay. At the July 15, 2014 HR Committee meeting, Carlson Dettmann Associates presented its analysis of pay compression within the Sheriff's department. The recommendation was that presently there is not a pay compression issue when looking at annual salaries. However, with the pay raises established for 2014, 2015 and 2016 that were negotiated for deputies and detectives, wage compression between sergeants and deputies/detectives may develop if the non-represented pay plan is not adjusted. Therefore, the County Administrator requests, and the HR Committee recommends, a one-time non-cumulative lump sum wage adjustment for non-represented, sworn employees at the rate of 0.96% based on regular base hourly earnings. This one-time adjustment is equal to the adjustment provided to other non-represented (general municipal) employees in 2011, when these employees began contributing to the Wisconsin Retirement System.

WHEREAS, it has been customary to review and adjust wages for non-represented employees, and

WHEREAS, in 2011, a one time, non-cumulative lump sum wage adjustment for non-represented (general municipal) employees (excluding Sheriff's department sworn staff and elected officials) at the rate of 0.96% based on the employees' regular base hourly earnings was provided to off-set newly mandatory WRS employee contributions, and

WHEREAS, the Human Resources Committee recommends the same one time, non-cumulative lump sum wage adjustment for non-represented Sheriff's Department sworn staff at the rate of 0.96% based on the employees' regular base hourly earnings in 2014 exclusive of shift differential, overtime or other premiums, payable with the final paycheck in 2014.

NOW, THEREFORE, BE IT RESOLVED that the Board adopts the recommendation of the Human Resources Committee to make a one-time lump sum payment to non-represented Sheriff's Department Sworn employees of 0.96% as calculated above.

*Fiscal Note: The estimated cost of this proposal is \$15,881.20. This is a budget amendment which requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Requested by:  
Human Resources Committee  
Finance Committee

11-12-14

Terri M Palm: 08-26-14; 09-03-14; J. Blair Ward: 09-03-2014

APPROVED: Administrator \_\_\_\_\_; Corp. Counsel \_\_\_\_\_; Finance Director \_\_\_\_\_

*Hum #14*

Comparison from the Sheriff Non-Rep to General Employee just using a flat \$50,000 for wages.

		*		
		General	Sheriff	Sheriff
2011				
	One time payment	50,000 0.96% 480	50,000	50,000
	Health Insurance (Same)	50,480 -	50,000 -	50,000 -
	Retirement Through July 31st	50,480 11.60% 3,416	50,000 18.30% 9,150	50,000 11.60% 5,800
	Retirement Aug-Dec 2011	5.80% 1,220		
2011 Total		55,116	59,150	55,800
2012				
	One time payment	50,000 2% 1,000	50,000	50,000
	Health Insurance Diff between what the County Paid	51,000 -	50,000 14	50,000 14
	Retirement	51,000 5.90% 3,009	49,986 18.50% 9,250	49,986 11.80% 5,900
2012 Total		54,009	59,236	55,886
2013				
	Health Insurance Diff between what the County Paid	50,000 -	50,000 398	50,000 398
	Retirement	50,000 6.50% 3,250	49,602 20.00% 10,000	49,602 13% 6,500
		53,250	59,602	56,102
2014				
	One time payment	50,000 0.96% 480	50,000 480	50,000 480
	Health Insurance Diff between what the County Paid	50,000 -	50,480 1,021	50,480 1,021
	Retirement	50,000 7% 3,500	49,459	49,459
	Retirement-January-June		17.56% 4,432	14% 3,534
	Retirement-July-December		15.56% 3,927	11.50% 2,903
		53,500	57,818	55,895
	Total Over 4 Years	215,875	235,807	223,683
	Difference		19,932	7,809

\* If the Sheriff would not be in the Protective class under the Wisconsin Retirement like a General Employee

*Item #14*

**RESOLUTION NO. 2014-\_\_\_\_\_**

**Reauthorize self-insuring worker's compensation liability**

Executive Summary

Currently the County is self-insured for worker's compensation instead of having an outside insurance provider. Every three years the County must file a resolution to self-insure with the Department of Workforce Development. The County works with an insurance consultant to determine if there is cost savings to the County to stay self-insured. The estimated amount per year for the premium would be approximately \$620,295 or \$1,860,885 for three years. From 2011 through 2013 the County spent \$680,061 on claims, administration costs and excess premiums.

WHEREAS, Jefferson County is a qualified political subdivision of the State of Wisconsin, and

WHEREAS, the Wisconsin Worker's Compensation Act (Act) provides that an employer covered by the Act either insure its liability with worker's compensation insurance carriers authorized to do business in Wisconsin, or be exempted from insuring liabilities with a carrier by assuming the responsibility for its own worker's compensation risk and payment, and

WHEREAS, the State and its political subdivisions may self-insure worker's compensation without a special order from the Department of Workforce Development (Department) if they agree to report faithfully all compensable injuries and agree to comply with the Act and rules of the Department, and

WHEREAS, a resolution to self-insure must be filed with the Department every three years,

NOW, THEREFORE, BE IT RESOLVED that Jefferson County shall continue its self-insured worker's compensation program in compliance with Wisconsin Administrative Code DWD 80.60(3), and

BE IT FURTHER RESOLVED that:

- (1) The County Board shall provide for the continuation of the self-insured worker's compensation program that is currently in effect.
- (2) Barbara A. Frank, County Clerk, is authorized to forward a certified copy of this resolution to the Worker's Compensation Division, Wisconsin Department of Workforce Development.
- (3) The County Administrator is directed to sign a certified copy hereof in accordance with Wisconsin Administrative Code DWD 80.60 (3)(b).

*Handwritten:*  
#15

*Fiscal Note: The County has self-insured worker's compensation liability since 1981. The average annual cost of this program fluctuates each year. The County's cost was about 37% of conventional insurance when last priced by the County's insurance consultant in 2014.*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Requested by  
Finance Committee

12-11-14

Brian Lamers 11-05-14

APPROVED: Administrator \_\_\_\_\_; Corp. Counsel \_\_\_\_\_; Finance Director \_\_\_\_\_

Item  
#15

RESOLUTION NO. 2014-\_\_\_\_\_

Repealing Resolution No. 2006-54 – Surety Protection for County Officials and Employees

Executive Summary

Section 59.21 of the Wisconsin Statutes requires that specified county officers execute and file an official bond following election or appointment, or in the alternative, the County Board may provide a schedule or blanket bond that includes any or all of these officials. Resolution No. 2006-54 currently designates surety protection through multiple policies covering specific elected and appointed officials, including members of the Veterans Service Commission as well as county employees. These policies are reviewed by Jefferson County’s consultant, T. E. Brennan Company. T. E. Brennan Company is recommending that the County rescind Resolution No. 2006-54 and pass a resolution authorizing a blanket employee dishonesty policy covering County employees and elected and appointed officials in the amounts designated in section 59.21, Wis. Stats.

WHEREAS, On December 12<sup>th</sup>, 2006, the Jefferson County Board of Supervisors passed Resolution 2006-54 authorizing surety protection through multiple policies covering specific elected and appointed officials, including members of the Veterans Service Commission as well as county employees,

WHEREAS, Jefferson County’s consultant, T. E. Brennan and Company, is recommending that the County rescind its current ordinance and pass a resolution authorizing replacement of the current individual bonds with a blanket employee dishonesty policy covering specific elected and appointed positions, including members of the Veterans Service Commission as well as County employees in the amounts not less than those designated in section 59.21, Wis. Stats.,

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors hereby authorizes replacement of the current individual bonds with a blanket employee dishonesty policy covering specific elected and appointed positions, including members of the Veterans Service Commission as well as county employees in the amounts designated in section 59.21, Wis. Stats.

*Fiscal Note: Estimated annual expenses for insuring County officials and employees as described above is \$ \_\_\_\_\_*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Requested by  
Finance Committee

12-09-14

J. Blair Ward: 11-11-14

APPROVED: Administrator \_\_\_\_\_; Corp. Counsel \_\_\_\_\_; Finance Director \_\_\_\_\_

Item #16

Jefferson County  
Contingency Fund  
For the Year Ended December 31, 2014

Ledger Date	Description	General (599900)	Vested Benefits (599909)	Authority	Publish Date
1-Jan-14	Tax Levy	543,473.00	275,000.00		
9-Sep-14	Additional Boiler Cost	(87,500.00)		County Board	
9-Oct-14	Wiring for Security Cameras	(15,000.00)		Finance	14-Oct-14
9-Oct-14	Officer Body Cameras	(19,233.00)		Finance	14-Oct-14
9-Oct-14	MRAP Vehicle (Sheriff)	(6,200.00)		Finance	14-Oct-14

**Total amount available**                      **415,540.00**      **275,000.00**

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Net    415,540.00      275,000.00

Potential Contingency Transfers:  
For Citrex Purchase                      70,605.00  
Sheriff Contract

*Item # 19*