

# **AGENDA**

## **Task Force on County Operations & Organization**

Jefferson County Courthouse  
311 S. Center Avenue, Room 202  
Jefferson, WI 53549

February 13, 2015 – 8:30 a.m.

### **Members**

Kathi Cauley, Jennifer Hanneman-Chair, Sue Happ, George Jaeckel, Ron Krueger,  
Russell Kutz-Vice Chair, Steve Nass, Joe Nehmer, Timothy Smith-Secretary

1. Call to Order
2. Roll Call
3. Certification of Compliance with Open Meeting Law Requirements
4. Introductions
5. Review of Agenda
6. Public Comment (Members of the public who wish to address the committee on specific agenda items must register at this time)
7. Approval of January 28, 2015 Task Force meeting minutes
8. Review of Audits – Administration, Highway and MIS
9. Discussion and possible action on principle statement
10. Review information from Department Heads regarding comparable counties
11. Discuss scheduling topics for future agendas
12. Communications
13. Set Next Meeting Date
14. Set next meeting date agenda items
15. Adjourn

The Committee may discuss and/or take action on any items 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 BOARD  
COMMITTEE MINUTES

#7

January 28, 2015

Task Force on County Operations & Organization

1. **Call to Order**  
Meeting was called to order by Schroeder at 1:15 p.m.
2. **Roll Call**  
**Task Force Members**  
Members present: Kathi Cauley, Jennifer Hanneman, Susan Happ, George Jaeckel, Ron Krueger, Russell Kutz, Steve Nass, Joe Nehmer and Timothy Smith.  
  
Others Present: Tammie Jaeger, Administration; Jim Schroeder, County Board Chairman; Benjamin Wehmeier, County Administrator; Bill Kern, Highway Commissioner; Tammy Worzalla, Accountant; J. Blair Ward, Corporation Counsel and Brian Lamers, Finance Director.
3. **Certification of compliance with Open Meeting Law Requirements**  
Wehmeier certified compliance with the open meeting law.
4. **Introductions**  
None
5. **Review of Agenda**  
No changes
6. **Public Comment**  
None
7. **Approval of January 14, 2015 Task Force meeting minutes**  
Motion by Jaeckel; Second by Kutz to approve the January 14, 2015 Task Force meeting minutes as printed. (Ayes-All) Motion carried.
8. **Overview of Jefferson County**  
Wehmeier gave a presentation providing information on Jefferson County.
9. **Review of Audit - Human Services**  
Cauley provided two reports: "Update on the recommendations from the 2007 Jefferson County Human Services Department Organization and programmatic Study" and "Current Regional Collaborative or Indicatives" for the members to review. She discussed the study recommendations. Cauley and Wehmeier addressed questions.
10. **Discuss setting principle statements**  
Wehmeier explained that a principle statement is key in communicating with the employees. Convey the goals to limit impact on employees going forward. Hanneman feels it is important to let employees know that we want to work with them, the County Board, citizens and departments to come up with ideas to make a more efficient way of doing things. The Task Force is not looking to make cuts and it is important that employees know that. Nehmer suggested that Wehmeier's presentation be shared. Krueger stated that employees have good ideas and they should be listened to. Wehmeier explained that some "Town Hall" meetings are going to be set up for employees to provide information. Cauley suggested holding listening sessions with employees and report back with the information. Nass would like to see if we can identify a simple county-wide quality improvement metric that will show people how that the idea works which could be applied to every department. Nehmer suggested sending press releases so the community is also informed. Members are asked to email their thoughts on what should be included in the principle statement to Tammie Jaeger by Friday, February 6th. These ideas will be discussed at the next meeting.

**11. Identify comparable counties**

A list of comparable counties that were used in the studies was provided for the members to review. Wehmeier would like to define comparable counties for the Task Force to use going forward. Wehmeier asked the members to think about the characteristics that should be considered when determining what counties are comparable to Jefferson County and are asked to forward their ideas to Tammie Jaeger by February 6<sup>th</sup>. Staff cautioned that comparing other counties can be like comparing apples to oranges and isn't always the best way to find efficiencies for Jefferson County. Kutz suggested asking UW Extension to see what tools are available to help in this process. Happ suggested sending an email to departments asking them what counties they feel have departments that are comparable to their department and what measurements the Task Force should be looking at. Department Heads should also be asked which counties are being innovative and trying new things that Jefferson County might consider.

**12. Discuss scheduling topics for future agendas**

Hanneman explained that there is a lot of work to do in a short period of time so it's important to plan ahead. The Task Force will continue to look at the department studies. A number of other topics were discussed. They are listed below in future agenda items.

**13. Communications** None

**14. Set next meeting date**

February 13<sup>th</sup> at 8:30 a.m. in Room 202; February 25<sup>th</sup> at 10:00 a.m. in Room 202

**15. Tentative Future Agenda Items and Meeting Dates**

- Approval of January 14, 2015 Task Force meeting minutes (February 13<sup>th</sup>)
- Review of Audits –Highway Department (February 13<sup>th</sup>)
- Review of Audits – Sheriff's Office (February 25<sup>th</sup>)
- Overview Strategic Plan- Steve Grabow (February 25<sup>th</sup>)
- Overview of Comprehensive Plan – Rob Klotz (February 25<sup>th</sup>)

**Future Agenda Items:**

- Review future capital projects
- Review county department structure
- Review County Board Committee structure
- Report from the Finance Department on future projections – State Levy Caps
- Discussion on shared services:
  - a. Discussion with Mayors & Village Presidents regarding shared services
  - b. Department Head reports including current and potential possibilities for shared services
  - c. Discuss possible shared services with agencies outside of Jefferson County
- Discuss reports from Department Heads regarding their ideas on how things can be done better
- Presentation from other counties on their CQI process
- Information on the barriers and opportunities that may exist with combining services such as Fire and EMS – Krueger
- Possible topics presented by the Wisconsin Counties Association (WCA)

**16. Adjourn**

Motion made by Cauley; Second by Nehmer to adjourn at 3:08 p.m. (Ayes-All) Motion Carried.

#8

## Jefferson County, Wisconsin Administrative Services Operational Audit

October 1, 2007

### Summary of Final Recommendations

#### **4.1 Countywide Strategic Issues**

RECOMMENDATION 4.1-1a: The County Board should initiate a County-wide process to develop a strategic plan that can be used by elected policy makers and department heads in establishing clear mission and vision statements as well as creating core values and strategic outcomes that can be used to comprehensively guide operations into the future. The strategic planning process should look at the County overall, but then include the development of specific strategic priorities and plans for each department that can then be incorporated into the annual budget. Several Wisconsin counties including Langlade, Marathon, and Waukesha have implemented strategic planning processes. As such, Jefferson County may be able to adopt lessons learned relative to the planning processes followed in these counties, which will allow the County Board to focus its efforts on tailoring the specific plan direction and content for its own purposes.

Status: A strategic plan was done in 2010. The County is continuously working on implementing various outcomes of the plan. There had been periodic monitoring done that took place by UW-Extension. The Strategic Plan should be reviewed to check in as the status based on changes within Jefferson County to review the validity of recommendations, looking to what should be sustained and what may need to be adjusted.

RECOMMENDATION 4.1-1b: The County should continue to review its current committee structure and consider options to further realign committees once it has established its strategic priorities. In the long-term, the strategic plan should significantly aid in the ability of the County Board to deliberate on policy with a more comprehensive perspective.

Status: A review of the County Board size was conducted in 2006 and after the census in 2010. Some work had been done relating to various Committees' size and structure following this report. An example was the Board of Health that reduced the number of Supervisors and the Law Enforcement/Emergency Management Committee combined functions in lieu of having separate meeting by Department.

RECOMMENDATION 4.1-2a: In order to ensure that the County Board is fulfilling its fiduciary responsibility, the County Administrator, County Clerk, Accounting Manager, and Finance Committee should work to develop a standard report format, for presentation to the County Board on a quarterly basis that provides a financial summary of the revenues and expenditures at the department and fund level. County Board members should provide input regarding their expectations relative to this report to Finance Committee members. The quarterly report should include comparative tables and narrative explanations that incorporate a trend analysis of current quarter-to-date numbers to the same point in the past three years. Lastly, the County Administrator and Accounting Manager should use the quarterly report to present any significant financial issues (positive or negative) initially at the macro level, but also at the department level as necessary so that County Board members are adequately informed of the full financial picture of the County. Department heads should continue to be responsible and accountable for monitoring their individual budgets and working with the County Administrator, Accounting Manager, and oversight committees on challenges, and may need to provide more detailed information as necessary on more than a quarterly basis. Recommendation 4.2-2a below suggests that a format should be developed for regular reporting to County Board oversight committees and the County Administrator, which could include summary financial information of budget status on more than a quarterly basis.

Status: Each department receives monthly financial expenditure and revenues for each of their business units and are required to present the report to their respective committees. The Finance Committee reviews the overall financial conditions monthly with the County Administrator and Finance Director as well.

#### **4.2 Performance Measurement and Reporting**

RECOMMENDATION 4.2-1a: The County Board should develop an administrative policy that

establishes a clear framework for the development and use of a performance management approach. The policy should clearly articulate the rationale for employing the approach and the expectations for managers and staff relative to how the information will be utilized by elected officials and other County officials to improve performance and refine resource allocation decisions. It is advised that the County focus on a limited number of measures to start in order to ensure success in adoption of a sustainable performance management system.

Status: Prior to the 2015 budget, limited Departments utilized performance measurements and these were not in the budget. The concept of performance measurements have been integrated into all departments as part of the budget process. This will be an on-going process as the program evolves and becomes more formalized, including conducting additional training. Additional work will continue as concepts such as bench marking and a continuous quality management process is introduced into the entire County.

RECOMMENDATION 4.2-1b: The County should provide training to County Board Supervisors and department managers to educate them on the importance of using performance measures and potentially to assist in the creation and implementation of meaningful measures. Under the direction of the County Administrator, the County should develop a training system that can be utilized by department managers to provide more context for the development of meaningful performance measures. Specifically the training materials and program should cover issues such as:

- The overall relationships between strategic goals for the County with performance measures that support governmental accountability.
- The demands of the public for more accurate justifications of resources spent and how performance measurements support meeting that demand.
- The need of management and oversight committees to track on-going performance.
- The need to have adequate data to support fact-based decision-making for resource allocation and program prioritization.

Status: Additional training concerning performance measurements will need to occur with staff. This is part of a short term goal of establishing a training program to include performance measurements, quality management training and leadership/supervisory training.

RECOMMENDATION 4.2-1c: The County Administrator should assign the Management Analyst to work directly with departments in developing meaningful performance measures and objectives that can be fully incorporated into the 2009 budget. There are many external resources, such as the National Association of Counties (NaCO), the Government Finance Officers Association (GFOA), and the International City/County Managers Association (ICMA) that can provide guidance on how to establish such measures specifically focused on the public sector. While these resources can be used as a guide, the County should not focus exclusively on public sector measures, however, especially when many of the business functions of the County (e.g., accounting, personnel, information technology, and facility maintenance) have commonalities with private sector operations. It is important to relate to managers, that measuring performance is critical in establishing legitimacy for governmental programs.

Status: Initial performance metrics were developed for the 2015 Budget. These will evolve as the process evolves. Under this recommendation, this task was to be assigned to the Management Analyst position that subsequently was eliminated through the budget process.

RECOMMENDATION 4.2-1d: The County should establish a goal of improving its budgeting process by incorporating a document for distribution to policy makers and the public that clearly aligns program resource allocation with articulated County strategy. Specifically, the budget should combine the development of County goals and performance measures in a program-focused manner that then clearly shows how fiscal allocations support those goals. Further, achievement against these measures should be discussed in terms of service or outcome pay-back for money invested. This should include a brief summary of the activities along with the identification of goals, measures, staffing, and revenues and expenditures by major program for each County department. There will

be a need for training of departments to ensure that a common and consistent format is followed. As this process will require additional effort to implement on a County-wide basis, the County Administrator should transition the move to a program budget over a three-year basis. A recent survey conducted by a member of the Wisconsin County Finance Officers Association (WCFOA) indicated that several counties are incorporating goals and objectives and performance measures in their budget documents, including Columbia, Kenosha, Sauk, and Waukesha. The County should contact these counties to obtain copies of their budget documents as samples to be used in developing an appropriate model for Jefferson County. Additionally, GFOA has recommended practices and resources that could be utilized to develop a format.

**Status:** The 2015 Budget process began to focus on the BMP of the GFOA of what should be included in the budget. This included better summary analysis, enhanced narratives including goals and focus of department, department organizational charts and performance measurements. As part of the future budget process a more formalized priority based budgeting system will need to be further developed. This process will help gear towards program review versus departments in the establishment of prioritization for budgeting.

**RECOMMENDATION 4.2-2a:** The County Administrator should work with department heads to develop a standard report format that should be used for regular (e.g., monthly or quarterly) reporting to oversight committees and the County Administrator. The format for the monthly reports should be tied to goals and objectives as presented in the new budget format, and form the basis for the annual reports that are presented to the County Board. The reports should provide a reminder of the mission statement for the department and provide a brief summary of activities performed during the month as well as a listing of key issues on the horizon that elected officials and other County leaders should be aware of from a policy standpoint. Issues should be presented more in terms of the challenges of how the department's resources will be impacted. Lastly, the reports should provide status updates on the short-term goals and performance measures developed during the budget process.

**Status:** Departments have developed annual reports based on the priorities of their departments. Due to the diversity and scope of functions of the departments it would be difficult to standardize across all departments. The process should focus on accomplishment and goals. Further, new performance measurements established in the annual report, tying it back to the budget.

### **4.3 Human Capital Management**

**RECOMMENDATION 4.3-1a:** The County Board should make succession planning a high and immediate priority and direct the County Administrator to initiate County-wide succession planning, working collaboratively with department heads and the Human Resources Manager to establish and implement succession planning processes. The following outlines a framework for succession planning:

- Anticipate position vacancies – review the key positions at all levels of the organization (i.e., management, supervisory, and non-supervisory), monitor retirement eligibility, and estimate the timeframe for retirement on an employee by employee basis.
- Project future needs – establish a vision and forecast organizational and business needs for the future.
- Align succession planning with County-wide strategic planning – identify the competencies and skill sets that will be required to achieve the County's goals.
- Identify internal talent and assess talent deficiencies or gaps – provide continuous and constructive performance feedback and conduct annual "goal oriented" performance evaluations.
- Develop internal talent- provide training to develop technical and leadership skills and competencies, and implement mentoring when appropriate.

- Identify a recruitment and hiring strategy – develop a plan for obtaining qualified employees when internal talent is limited or absent; align recruitment and hiring strategies with future organizational and business needs, while taking stock of generational differences.
- Focus management efforts on retention – provide challenging work, employee recognition for success for meeting goals, and ensure career progression opportunities.
- Establish a transition plan – document policies and procedures, transfer knowledge and share institutional memory, create opportunities to define incumbents' legacies, and seek scheduling arrangements that will maximize knowledge transfer during transition (e.g., temporarily double-filling positions or a gradual reduction of work hours for employees wishing to phase into retirement).
- Monitor and communicate efforts – obtain buy-in by communicating the purpose and steps of the County's succession planning efforts at the initiation of the process, and continually monitor and communicate progress, modifying action steps as necessary to meet the County's goals.

Status: This is currently done on a case by case basis by Departments with discussions with the County Administrator. Long term this will be impacted on the organizational structure and enhanced with the development of a training program for potential future leaders. Admin and HR review this on an on-going basis.

RECOMMENDATION 4.3-2a: The County Board's Human Resources Committee should forward a resolution to the County Board to repeal the approval process articulated in the hiring freeze resolution for the purpose of improving efficiency and effectiveness in the County's hiring process. To fill vacancies in positions already approved in a department's annual budget, the department head should consult Human Resources regarding recruitment and hiring assistance and the County Administrator to gain administrative approval for the hire. The Personnel Ordinance should also be revised to reflect this procedural change. Department heads should continue to be charged with creating efficient staffing models as the primary input to the annual budget presented to the County Board for approval. Further, department heads should continue to be accountable for managing personnel and other resources within the parameters of their approved budgets. The success of Department Heads in performing these responsibilities should be measured as part of the annual performance evaluation process.

Status: This has been completed

RECOMMENDATION 4.3-3a: The County Board should establish an administrative policy requiring all departments to define functionally critical work tasks as well as to formally document policies and procedures for all key office tasks. These documents should be used to support employee training and to assist in the continuation of tasks if someone is on extended leave.

Status: An Administrative policy has not been completed concerning this. Several departments have developed standard operating procedures. A near term goal of the County Administrator and Corporation Counsel is the development of an Administrative Manual.

RECOMMENDATION 4.3-3b: The County should require that all departments have formal back-up plans developed to ensure that all of the office's key functional tasks are assigned primary and secondary responsibility. The plans should be documented in a matrix that indicates the key functions of the office and designates the primary staff responsible for the task as well as the individual that would provide back-up. Some functions such as counter support may have responsibilities assigned to the entire staff of the office, while tasks associated with certain skills may focus more on specific individuals for primary and secondary assignment.

Status: This has been done formally and informally by Department. This will be reviewed for applicability and follow up on a Department by Department Basis.

RECOMMENDATION 4.3-3c: The County should ensure that departments develop a plan for cross-training staff to ensure that individuals designated as back-up have the necessary knowledge and skills to effectively back-up when

necessary. This plan should include the expectation that staff assigned secondary responsibility perform the back-up functions on a regular basis to maintain skills.

Status: This continues to be an on-going process.

#### **4.4 Customer Service**

RECOMMENDATION 4.4-1a: The County Board should establish a County-wide policy that creates a system to allow customers to pay taxes, fees, and other costs by credit card. The initial work should focus on developing a complete inventory of all of the fees that are charged by departments to identify those that would make the most sense to accept via credit card. The policy should also specify that departments that are required to accept credit cards utilize a standard vendor to process payments. To further investigate available processing vendors as well as the costs and other fees associated with implementing a credit card payment system, the County should issue a request for proposal or information that identifies the requirements and costs.

Status: Significant work has been accomplished here. Currently the following Departments accept credit card payments: Child Support, County Clerk, Human Services, Land & Water Conservation, Park, Zoning, Register of Deeds and Land Information.

RECOMMENDATION 4.4-1b: The Accounting Manager and County Treasurer should develop procedures to ensure that daily cash receipts processed through credit card transactions are accurately reconciled and posted into proper accounts.

Status: The Finance Department continues to work through reconciliation processes.

#### **5. Department Assessments**

RECOMMENDATION 5.1-1a: The County should reassign responsibility for all accounting, payroll, and related financial functions from the County Clerk's office to Administration. This should include the reassignment of positions that are currently responsible for supporting accounts payable and payroll processing including the Accounting Manager, and Account Clerk/System Support, Payroll Account Clerk, and Payroll Technician/Accounting Assistant from the County Clerk's office to the newly created Finance Department. Consistent with the establishment of a Finance Department reporting to the County Administrator, the County should make clear that the Finance/Accounting Manager is the central authority for ensuring that all departments follow consistent, County-wide policies and procedures. Departments such as Countryside, Highway, and Human Services have traditionally performed data entry and maintained corresponding documentation for accounts payable and payroll transactions. While this will not change under this recommendation, it is critical that the accountability for following centralized accounting and financial procedures be under the authority of the Finance Department. FIGURE 7 depicts the reporting relationships between the Finance/Accounting Manager and employees responsible for performing accounting and payroll functions County-wide. The Finance/Accounting Manager would be directly responsible for the supervision and direction of the staff that are currently performing accounting and payroll functions in the County Clerk's office and would have an indirect reporting relationship with the staff in other departments that have been delegated authority to process accounts payable and payroll transactions as well as handle most of the reporting to their regulatory agencies.

Status: This has been completed.

RECOMMENDATION 5.1-1b: The County should create a transition plan as part of the 2008 budget process that includes a statement by the County Board of its intent to reassign accounting and payroll functions from the County Clerk's office to Administration effective January 1, 2009. Understanding that 2008 is a busy election year that includes a presidential primary and general election, the County should ensure that the timeline for implementation be sensitive to the increased workload anticipated

by the County Clerk's office and staff.

The transition plan should ensure that the timeline allows ample opportunity for the County Administrator, County Clerk, Human Resources Manager, Accounting Manager, Corporation Counsel, and others as appropriate to work together to establish a comprehensive action plan to facilitate the restructuring. The transition plan should include specific action steps and assign responsibility to appropriate individuals to address the following key concerns:

- **Reclassification and compensation adjustments resulting from changes in roles and responsibilities of staff.**
- **Detailed staffing study to assess the ongoing appropriateness of staffing levels and back-up plans for critical tasks within the County Clerk's office and the new Finance Department. This study should include:**
- **Identification of effective dates for the phasing of staff reassignments between the County Clerk's office and Finance Department in light of the workload requirements in 2008 due to election activities.**
- **Identification of the opportunity to transfer functions such as coordination of the preparation of County Board agendas from Administration to the County Clerk's office.**
- **Establishment of interdepartmental agreements between Administration and the County Clerk's office to ensure that adequate back-up support is maintained to support functions in that office during breaks, vacations, and periods of high workload due to such things as elections. This is critical considering the time and expense that has been devoted to make sure current staff have the training to perform many of the functions of the County Clerk's office.**
- **Analysis of the impact of the current cross-training of staff to ensure that support of the statutorily required activities will continue to be performed in the County Clerk's office and that the accounting and payroll workload can be handled by staff relocated to the Finance Department.**
- **Analysis of the need to provide enhanced training to staff as necessary to perform core functions pending the assignments that result from the restructuring.**
- **Space planning to allow for the consolidation and relocation of functions for both offices.**

**Status:** This has been completed with development of a Finance Department, whose Director is an appointee of the Administrator. Utilization of existing infrastructure took place for the office layout. A master plan was developed for more physical space changes, but was not executed. This was based on the cost but also impacting the goal of further cross training among departments.

**RECOMMENDATION 5.1-1c:** In the interim transition period, the County Administrator and Accounting Manager should schedule weekly meetings to discuss the status of the restructuring, address any staffing issues regarding financial functions, develop action plans to support needs that the County Administrator would like to proactively address with regards to financial monitoring or reporting, and generally develop a common rapport that will improve cooperation in the new organizational environment. Additionally, the County Administrator, Accounting Manager, and Human Resources Manager should jointly review all budget instructions to ensure that all information regarding budget development is included in one memorandum. Finally, the County Administrator should ensure that the Accounting Manager is included in meetings with all departments during the administrative review of budget requests.

**Status:** This has been completed.

**RECOMMENDATION 5.1-2a:** The County Administrator should refine the agenda of the monthly department head meetings to focus on areas including:

- Presentation and discussion of operational directives from the County Administrator to ensure that department heads hear a consistent message.
- Review of any items acted on by the County Board at its most recent meeting, especially those requiring interdepartmental coordination, to ensure that there is clarity on the steps necessary to implementing the action.
- Discussion of special projects and assignments and coordination of activities for things requiring interdepartmental cooperation.
- Presentation and opportunities for discussion of administrative issues such as budget development, accounting policies, personnel policies, information systems coordination, legal issues, and other items with County-wide impact.
- Provision of special management training that may benefit department heads.
- Opportunities for department heads to inform other departments of any significant changes in services or issues that may impact their operations or that they should be aware of if they get questions.

It is important to note that some of these things are already occurring, however, the meetings are more a briefing by the County Administrator than they are open forums for discussion. Department head meetings should not be viewed as an opportunity to make decisions by consensus, but they should be forums for open discussion about ongoing operational challenges and obtaining input on major policy matters being evaluated by the County. Department head input should be encouraged, but individuals must take the initiative to bring up concerns during the meetings.

**Status: This has largely been completed and is in place.**

**RECOMMENDATION 5.1-2b:** The County Administrator should establish a formal practice of developing memorandums and other appropriate documentation for new initiatives to be presented to department heads at the monthly meeting. This documentation, including the agenda for the department head meetings, should be forwarded at least one week in advance to allow sufficient time for review. The County Administrator should also make it clear that the department head meetings are intended to provide an opportunity for department heads to give feedback and discuss the potential impacts of potential new initiatives and directives prior to public announcement and enactment to ensure that all appropriate challenges have been identified and addressed as necessary. If actions have to be taken prior to a regularly scheduled department head meeting, the County Administrator should provide interim correspondence so that officials are aware of changes and can respond if questioned by the public.

Department heads should also be encouraged to utilize the monthly meetings to proactively raise questions and concerns with policy and operational items that are impacting their areas, but as noted above should not assume that simply taking exception to issues means the County Administrator will modify actions if the County Board has provided clear policy direction.

**Status: The intent of this has been accomplished. The agenda and any pertinent documents typically do not make the one week recommendation. Agenda is usually reviewed with Corp Counsel, Finance and HR to ensure issues that cross all departments are discussed as needed.**

**RECOMMENDATION 5.1-2c:** The County Administrator should assign the responsibility for taking minutes for department head meetings to the Administrative Secretary and ensure that they are forwarded to department heads. The minutes should provide a summary of the discussions and actions taken during the meeting and to provide for documentation of areas where interdepartmental coordination is required to reduce the opportunity for misunderstandings.

**Status: The Administrative Secretary does take minutes at Department Head meetings and are provided for those requesting copies. We will be looking at options to develop an internal tool to provide an efficient way to track meeting through the employee website as to not solely rely on e-mail.**

RECOMMENDATION 5.1-3a: The County Administrator should develop an annual calendar to schedule formal sessions with department heads to discuss performance evaluations at least one month in advance of their anniversary dates. This process will elevate the importance of the evaluations and ensure that they are completed in sufficient time to allow for revisions prior to the date any wage increase would go into effect. Recommendation 5.2-5b also addresses the fact that the County should develop a policy to withhold wage increases for supervisors/managers if they have not completed performance evaluations for the staff that report to them.

**Status: This process continues to evolve. An overall calendar has been established. We have established quarterly meetings with DH as a means to review issues through the year. In addition, DH now forward a monthly report keying in on what has been accomplished and what the next month looks like. There is currently not a policy of withholding wage increases that has been produced.**

RECOMMENDATION 5.1-4a: The County should streamline the process of adding new vendors into the accounts payable system to eliminate unnecessary steps and allow the lead accounts payable clerk to create the vendor directly, eliminating the involvement of Administration.

**Status: Finance enters all vendors for payment. Human Services enters new employees into the system for payment such as expense reimbursements.**

RECOMMENDATION 5.1-4b: The County should create a standard new vendor submission form that can be completed on-line (similar to the recently created voucher cover sheet) to collect all required information to set up a new vendor.

**Status: Usually the information is done via email from the departments or the vendor number is left blank with the submission of vouchers, which at that time a new vendor is set up in the system.**

RECOMMENDATION 5.1-4c: The County should implement a new control in the accounting area to ensure that there is supervisory approval required before accounts payable clerks can complete the process of adding new vendors.

**Status: There is no control on the entering of new vendors into the system; however there is still the process of invoices being reviewed.**

## **5.2 Human Resources**

The Human Resources Department functions under the direction of the County Administrator with policy guidance provided by the County Board's Human Resource Committee. Human Resources is charged with performing a variety of functions affecting all Jefferson County employees, including employment services, position management, compensation and benefits administration, staff training and development, employment law compliance and employee relations, **safety, employee recognition** for approximately ~~768~~ 590 employees.

The primary functions of Human Resources include:

- Maintain knowledge of current Federal and State laws regarding employment practices and ensure compliance;
- Supervise and participate in recruitment, interviewing, testing, selection, orientation and evaluations, **recognition and retention** of employees;
- Manage employee time-keeping system and ensure accurate time entry into payroll/HR system;
- Participate as part of the County management team in collective bargaining, arbitration and personnel related legal proceedings;
- Plan, direct evaluate and explain the employee benefits program;
- Coordinate back to work programs and other workers compensation matters;
- Develop and recommend changes to the County's Human Resources and General Administrative policies;
- Monitor the compensation plan;

- Prepare salary and fringe benefits data for budgeting;
- Develop, coordinate and conduct supervisory training as well as employee and individually needed training.
- Supervise and maintains personnel records.
- Manage/facilitate the grievance process.
- County-wide Safety programs

**Human Resources Department Findings and Recommendations**

**Finding 5.2-1:** Based on the information gathered throughout this project, the Human Resources Department carries out its responsibilities with emphasis on regulation rather than serving as a strategic partner and County-wide resource to support department heads and County staff to address human resource-related issues. Efforts are directed toward routine processing and compliance activities, while new program initiatives, safety programs, and training programs are delayed due to time constraints. As a result, departments indicate low satisfaction with the level and quality of support received from Human Resources, and report a lack of clarity regarding the division of roles and responsibilities between Human Resources and other County departments. Several County stakeholders observe that the service limitations of the Human Resources Department appear to be the result of having a lower level of Human Resources staff (FTE) than is necessary to perform the variety of functions the department is assigned. Comparative review of Human Resources staffing in other counties supports these observations.

FIGURE 10 provides a summary of the number of employees per personnel staff in other Wisconsin counties for comparative purposes. As the figure shows, Jefferson County's ratio of employees per personnel staff totals 256.00. This is among the highest ratio of employees served by personnel staff in the other counties, and is significantly above the average. In other words, Jefferson County has fewer human resources staff per total county employee when compared to other counties.

While the comparative ratio is one input that can be evaluated when looking at appropriate staffing size, it should not be the sole basis for a recommended staffing level since it does not provide a sufficient level of detail regarding the quality or quantity of services provided by staff in comparable counties.

**FIGURE 10**  
**Number of County Employees per Personnel Department Staff**  
**for Selected Wisconsin Counties**

	Total County Employees	Total Personnel Staff	Total Employees/ Personnel Staff
Ozaukee	840	3.10	270.97
Jefferson	768	3.00	256.00
Waupaca	696	3.00	232.00
Manitowoc	640	2.90	220.69
Polk	650	3.00	216.67
Grant	635	3.00	211.67
Wood	895	4.25	210.59
Clark	622	3.00	207.33
Dunn	550	3.00	183.33
Dodge	900	5.00	180.00
Sauk	700	4.00	175.00
Portage	744	4.50	165.33
St. Croix	640	4.00	160.00
Eau Claire	540	3.50	154.29
Columbia	590	4.50	131.11
Average (excluding Jefferson)	698	3.63	196.73
Average All Reporting Counties	694	3.58	198.33

Notes:

Source: Baseline survey compiled by Sheboygan County with data provided by 39 Wisconsin counties, with modifications made based on additional benchmarking conducted by Virchow, Krause and Company, LLP in August 2007.

FIGURE 10  
 Number of County Employees per Personnel Department Staff  
 for Selected Wisconsin Counties

	Total County Employees	Total Personnel Staff	Total Employees/ Personnel Staff
Walworth*	850	9.5	89.47
Calumet*	240	2.5	96
Waukesha*	1364	12	113.67
Eau Claire	547	4.73	115.64
Marathon*	940	6.8	123.53
Dodge	900	7	128.57
Portage	650	5	130
Washington*	852	6	142
Columbia	570	4	142.5
Jefferson	593	3.5	169.43
Rock*	1182	6	197
Sauk	700	3.5	200
Fond du Lac*	721	3	240
Average (excluding Jefferson)	793	5.84	143.2
Average All Reporting Counties	777.6	5.65	145.2
Notes: Source: Survey completed by Human Resources January, 2015.			

**RECOMMENDATION 5.2-1a:** The County should initiate planning to bring the level of centralized human resources staff to approximately the average of peer counties in Wisconsin. Considering that approximately 0.5 FTE is allocated to human resource-related responsibilities at Countryside, centralized human resources staff currently totals 2.5 FTE. Bringing this level to the average of peer counties (197 employees per personnel staff) would require the addition or reallocation of approximately 1.0 FTE. The additional 1.0 FTE should be a professional human resources generalist position that assumes responsibilities for the following functions and tasks:

- Training (performance evaluation instruction, supervisory training, general policies, procedures and regulations, and other areas as needed);
- Employee recruitment, recognition and retention;
- Safety; and
- Project-based work, including assisting to develop new programs and communicate initiatives with employees (e.g., health and wellness).

**Status:** With a retirement in 2010, Human Resources hired a professional staff who was able to expand the recruitment efforts of Jefferson County. In the 2014 budget, the creation of a full-time Safety Coordinator was approved, who is shared 50/50 with Walworth County. This addition is fully responsible for developing a proactive approach to county-wide safety, but is not cross-trained in other aspects of Human Resources. With limited clerical support, all HR staff are accustomed to completing administrative tasks to ensure deadlines are met. Areas such as training, recognition and wellness are still coordinated by the Human Resources Director, but occur when time permits instead of a regular function.

**FISCAL AND NON-FISCAL IMPACT:** In reviewing updated data from surrounding and comparable counties, the average number of employees to 1.0 FTE Human Resources staff is approximately 145 compared to the 169.43 employees served by 1.0 FTE Human Resources staff. The addition of another .5 FTE would bring staffing levels up to approximately the average of other counties. The cost would range from \$27,170 - \$47,920, depending if benefits would be included. This would allow training and recognition initiatives to become integrated with the culture of the County.

**Finding 5.2-2:** While the County has recently centralized the recruitment process in Human Resources, the quality of services provided and overall process do not consistently meet the expectations of departments. Department customers expressed dissatisfaction relative to:

- Drafting of job placement descriptions, noting that ads contain errors and/or do not adequately describe the nature and qualifications of position vacancies,
- Placement of job ads, noting that media selections are not targeted toward attracting the best candidates for positions, and advertising is not always executed in the timeframe specified by departments,
- Opportunity to allow departments to review drafts of placement ads and other recruitment materials to avoid errors, and
- Applicant screening, noting that applications are not consistently analyzed to determine that minimum qualifications are met before submitting application materials to departments for further review.

**Status:** In 2009, the Jefferson County MIS Department started working on an on-line application program. Milestones were slowly met until 2014 when the majority of the system went “live”. There is still significant elements of the program to be completed that will help the Human Resources Department provide better service to both departments with vacancies as well as applicants. The cost allocated to Human Resources in 2011 for this project was \$5550.62.

**RECOMMENDATION 5.2-2a:** The Human Resources Manager should enhance and implement a modified recruitment summary tool for managing individual recruitment efforts in the County. The tool should serve as both an intra-departmental tracking tool and task checklist, and an inter-departmental summary of key recruitment

information that can be shared with the department head (or designee) overseeing a recruitment. The purpose of the tool should be to ensure a structured and organized process with critical recruitment information (specifically dates associated with key tasks and recruitment deadlines) consolidated in one reference document.

**NON-FISCAL IMPACT:** Improves the structure and organization of the recruiting process and responsiveness of the Human Resources Department to internal customers, and provides departments with key recruitment information. Minimizes efforts required to research specific aspects of a recruitment by providing all critical information in one place.

**Status:** In 2008, the Human Resources Department developed a spreadsheet to track when a request was approved, when and where it was advertised and the deadline date for an applicant to apply. It also tracked requisitions created in the HRIS system that allowed us to track allocated positions in the budget. A hyperlink to the actual job posting and list of applicants that applied is also included. The on-line application system tracks job posted and deadline dates.

**IMPACT:** No Fiscal Impact, other than one-time cost in ‘*Findings*’ above. Non-Fiscal Impact includes a quick, real-time document of positions currently being advertised, in the interview stage, and closed, or filled, vacancies.

**RECOMMENDATION 5.2-2b:** The County should modify Human Resources policies and procedures such that all position advertising is approved by the department head (or designee) seeking recruitment assistance. This process should be a task identified on the recruitment summary tool described in Recommendation 5.2-2a. Departments should be given the opportunity to waive review in the case of positions that are advertised frequently and/or for which the profile summary changes infrequently. **NON-FISCAL IMPACT:** Ensures adequate quality control and increases the opportunity to improved internal customer satisfaction.

**Status:** Since 2000, a draft of the job ad/posting was randomly provided to department heads for review. In 2010 all drafts are provided to the hiring manager for review, along with the opportunity to state if there are changes to the job description. The only exception is positions that are frequently recruited. The “Request to Fill” form provides the opportunity to indicate any changes to the position. This is still an informal process and documentation is kept via email confirmation. The date of approval is not logged.

**IMPACT:** revisions to job descriptions can be made prior to a job posting, providing an accurate description for candidates.

**RECOMMENDATION 5.2-2c:** The County should modify Human Resources policies and procedures such that the Department consistently tracks information regarding advertising sources and performs trend analysis to determine which advertising placements are most effective for specific position types. Future decisions regarding placements should consider the results of this data and trend analysis as well as the input of department heads. **NON-FISCAL IMPACT:** Helps to ensure that recruiting resources are effectively targeted to fill the needs of the County.

**Status:** Since 2003 this information was tracked via a spreadsheet. In 2014, the online application program collects the advertising source from which applications are received. Reports can be run to analyze where candidates are seeing ads as well as where the best qualified candidates/hires are derived from. Human Resources has also researched job placement sources that has a regional database that is most cost effective. The County’s job opportunity link on the County website receives the greatest percentage of “hits”.

**IMPACT:** Fiscal – The 2015 cost is \$7500 and covers 15 regions throughout the state of Wisconsin. This is online recruitment and its use has been able to reduce advertising costs associated with multiple larger publications such as the Journal and Sentinel. Non-fiscal – increase in a diverse pool of applicants.

**RECOMMENDATION 5.2-2d:** The County should modify Human Resources policies and procedures such that the Department consistently performs a thorough initial screening of applications before forwarding them to departments for further consideration. The recruitment summary tool should

include a deadline (agreed upon in advance by the department and Human Resources) for delivering screened application materials to the department. The Human Resources Department should also enhance its current applicant tracking spreadsheet which captures identifying information about applicants (e.g., name, contact information, social security number, etc.) to include a screening summary of applicants' qualifications. Specifically, the tool should include fields to capture work history detail, years of experience, education, certifications, and other critical information regarding qualifications that is relevant to a given position. The tool should be designed to ensure that application screening is conducted consistently, with standard criteria applied within a single recruitment. **NON-FISCAL IMPACT:** Improves consistency and transparency in evaluating applications for County employment.

**Status:** A feature in the online application program was finished in 2014 that allows Human Resources to review an application online and then release it IMMEDIATELY to the hiring manager. If the candidate does not meet minimum qualifications, the application is 'rejected' and the hiring manager does not have to sift through these applications too. The minimum qualifications of the job are hyperlinked, so it is readily available to screen the applications. The tool does allow for a "Comment" section that allows HR to note any special skills; however, there is not a section that specifically requires filling in "years of experience" or "education". Considering that most positions indicate a certain level of education and experience, or "equivalent" I believe this step would greatly slow down the process. All EEO information is also tracked, but is not accessible at all to hiring managers, and only to HR if a report is ran.

**IMPACT:** Consistent screening is conducted by HR and the hiring process is shortened as supervisors receive applications immediately, online verses sent interoffice AFTER the deadline date. Also, EEO info is stored confidentially and meets legal requirements.

**RECOMMENDATION 5.2-2e:** The Human Resources Department should seek feedback (e.g., through an annual questionnaire) from departments regarding their satisfaction with recruitment services provided. The questionnaire should also be designed to collect departmental insights regarding recruitment efforts for specific position types or changes in a given industry that may affect future searches so that the County can link on-going recruitment efforts with strategic and succession planning initiatives. This information should be collected and summarized by Human Resources for reference and consideration in future recruitment efforts. **NON-FISCAL IMPACT:** Improves the structure and organization of the recruiting process and responsiveness of the department to internal customers, and provides departments with key recruitment information.

**Status:** This is being done on an informal basis only. As positions come open, hiring managers will be asked if there are any special skills or characteristics needed for the vacancy. Also, will be asked if there are any special recruitment sources they think would reach the candidates with the skills they are seeking. For example, when hiring for the Medical Examiner and Deputy Investigators, the WMEA (Wisconsin Medical Examiner Association) was used, sending out an email blast to all members.

**Finding 5.2-3:** Based on the County's outlined reclassification process, job reclassifications are not reviewed or determined in a timely fashion, which can result in an employee performing a different level and type of work than his or her current classification indicates, as well as the perpetuation of an employee's or supervisor's perception that the level of work performed is not being recognized through compensation. Union employees may initiate reclassification inquiries without their supervisor's request. The Human Resources Director estimates that approximately 25 reclassification requests were received in the current year, which is slightly greater than the number of reclassification requests received in previous years. Of these, approximately 25% were actually reclassified. The Human Resources Department performs an internal review prior to submitting the requests to a third party vendor retained by the County to perform classification and compensation services. Total expenditures in 2006 for position reclassifications were approximately \$7,200. Note: reclassification requests for positions in the administrative services departments are on hold pending the results of this study and the County's implementation decisions.

**RECOMMENDATION 5.2-3a:** The Human Resources Director (or designee) should facilitate greater understanding in the County regarding requirements for position reclassifications. For example, the reclassification memorandum forwarded to all Jefferson County employees by the Human Resources Department should further clarify the purpose of reclassification and provide examples that illustrate substantiated reclassification requests. Further, managers and supervisors should utilize the performance evaluation tool and process on an annual basis to document performance indicators and circumstances that can be referenced to support or refute support for reclassification inquiries and requests of their staff. **FISCAL IMPACT:** Potentially reduced fees for classification and compensation services as a result of improving employees' understanding of the reclassification purpose. Fees may be reduced by \$250 per request. **NON-FISCAL IMPACT:** Reduced cycle time for processing reclassification requests as a result of lowering the volume reviewed/limiting the review process to only those reclassifications requests with merit.

**Status:** In 2009 (for the 2010 budget) training was done for department heads explaining the reclassification process. Further, the memo to employees announcing the timeframe for reclassification requests provides an explanation and examples of “significant changes of job duties”. It also encourages employees to contact HR if there are any questions. An example of a reclassification is included.

**Finding 5.2-4:** Departments do not receive copies of settled collective bargaining agreements in a timely fashion, and sometimes do not receive settled agreements at all. Despite agreement between the Human Resources Department, Corporation Counsel, and the unions to share administrative responsibilities for documenting and finalizing collective bargaining agreements, there is a lack of clarity regarding who is responsible for finalizing and distributing a settled contract and the expected timeline for completing such responsibilities. As a result, County managers and supervisors do not have the information needed to manage represented employees in compliance with labor contracts.

**RECOMMENDATION 5.2-4a:** The County should modify assignments related to finalizing documents of settled bargaining agreements such that the County Administrator, Human Resources Director, and Corporation Counsel finalize and maintain a record of all bargaining agreements. As the custodian of personnel policies and procedures, the Human Resources Department should forward a copy of settled agreements to all department heads, union representatives, and to other parties as appropriate as soon as practical following settlement, but not exceeding a period of 30 days. The Corporation Counsel and Human Resources Director should work together to prepare a summary of new changes to each bargaining agreement and forward this summary as a cover sheet to each updated bargaining agreement. Finalized agreements should be added to the employee Intranet. **FISCAL IMPACT:** Requires additional hours by current staff to finalize and maintain the bargaining agreements, and copying costs to the extent copies are printed for distribution (however, the County is encouraged to reference finalized documents electronically via the intranet to minimize copy expenses). **NON-FISCAL IMPACT:** Improved ability to manage in compliance with settled bargaining agreements, and to prevent grievances.

**Status:** Following Act 10, none of the then AFSCME unions recertified. Currently, the only union at Jefferson County is with the Sworn Sheriff's department, the Labor Association of Wisconsin. At the time of settlement, there is an agreement of who will draft the new contract and then it is sent to the other party for review. The contract is put on both the employee and County websites. The contract for the last settlement was completed within 30 days.

**Finding 5.2-5:** Sufficient training is not provided to teach managers and supervisors how to use the County's standard performance evaluation tool, which results in inconsistent application of the tool. Further, the County employs a 360-degree tool as a performance evaluation input for managers and supervisors. A 360-degree feedback tool is generally intended to be a component of a broader performance management system, and is designed to be linked to an organization's strategic objectives. The tool should provide an opportunity to give anonymous yet constructive performance feedback from superiors, peers, reporting staff members, coworkers and customers with whom the evaluated employee routinely works. The County's implementation of this tool has had several weaknesses which negatively impact the tool's effectiveness:

- The purpose and context of the tool is not communicated to evaluators/those who are evaluated.

- The tool is not aligned with the broader strategic objectives of the organization.
- Training is not provided to teach evaluators and those who are evaluated how to complete the evaluation and interpret results, as well as manage anonymous feedback sensitivities.
- Evaluators are selected randomly, which compromises the requirement that an evaluator have a routine working relationship with the manager or supervisor who is evaluated.

**RECOMMENDATION 5.2-5a:** The Human Resources Department should offer training sessions to introduce performance evaluation tools and processes (including those for the standard employee appraisal, and the County's 360 degree evaluation for supervisors and managers). In addition to making employees familiar with the tools and processes, the purpose and value of performance evaluation should be emphasized in these sessions. Due to the relative complexity of the 360-degree evaluation tool, specialized instructions should be provided (to those who provide input and those who are evaluated using the 360-degree tool) to ensure that anonymity is preserved and that constructive feedback is obtained. Training should be mandatory for new supervisors and new managers, and should be offered to these newly promoted employees in advance of the required time for completing their staff evaluations. In addition to this mandatory training, refresher courses should be offered on an annual or bi-annual basis, or as necessary to provide training relative to significant modifications to the tool or process. Additionally, the tool and its importance could be an item for discussion periodically during the County Administrator's monthly department head meetings. **NON-FISCAL IMPACT:** Improves understanding and buy-in of core personnel management and employee development efforts, and prepares new supervisors to perform employee evaluation job functions effectively. Also adds additional value and improves outcomes of processes that are already in place, while expending the current level of resources. Time investment is anticipated for training, for Human Resources Department staff who develop and provide training as well as for employees who receive training.

**Status:** The last formal training on performance evaluations and the tools used was in 2011. Additional training/refresher was provided late in 2012 following an ordinance change that an evaluation must be completed prior to any step being provided. A refresher training would be appropriate in 2015.

**RECOMMENDATION 5.2-5b:** The Human Resources Department should eliminate the practice of randomly selecting evaluators to provide feedback using the County's 360- degree evaluation tool. The selection process should ensure that each evaluator has regular exposure to the supervisor or manager evaluated through a County working relationship. **NON-FISCAL IMPACT:** Assists to ensure that employee evaluation tools are implemented as they are intended to be used, and assists to ensure that input is obtained from evaluators who have professional familiarity with an evaluated employee.

**Status:** The 360-evaluation is still available, but not conducted on an annual basis with all department heads/supervisors. An outside company now collects the information, hopefully providing trust that all answers remain confidential. Evaluators never were random, and continue to solicit names from the supervisor as well as the employee being evaluated. A summary report is provided from the vendor and given to the manager prior to the evaluation due date. HR will review the report with the manager to assist in identifying strengths and challenges, which aids in identifying goals during the evaluation process.

**Finding 5.2-6:** Despite a policy requiring that performance evaluations be completed annually, and before a non-represented employee is given a wage increase, several performance evaluations have not been completed in a timely manner, and exceptions to the policy occur.

**RECOMMENDATION 5.2-6a:** The County should modify its practice of withholding wage increases for non-represented employees whose performance evaluations are incomplete. Since it is the responsibility of managers and supervisors to complete employee evaluations, withholding employee wage increases misdirects penalty on an employee whose superior has not performed an assigned task. The practice, therefore, should be modified to withhold wage increases for managers and supervisors who have not completed evaluations of their staff timely (alternatively, cost of living adjustments should be withheld for managers and supervisors who are not eligible for future step increases/wage increases if their staff evaluations are not completed timely). More importantly, to motivate timely completion of performance

evaluations the Human Resources Department should facilitate County-wide buy-in and understanding of the purpose and value of conducting performance evaluations by continually reflecting and improving upon the tools (as suggested in Recommendation 5.2-3a) and processes (as suggested in Recommendations 5.2-3c-e). Further, all managers, supervisors, and elected officials should have an annual goal of completing all performance evaluations timely. Success toward this goal should be evaluated as part of each manager's and supervisor's performance evaluation. In addition, the Human Resources Department's annual report should include a high level summary of the number of performance evaluations completed by department (e.g. "evaluations for "Number" of "Total" employees were completed in "x" department in 2007.") NON-FISCAL IMPACT: Improves understanding, accountability, and buy-in related to core personnel management and employee development efforts. This recommendation also provides a direct, monetary motivation for completing assigned responsibilities, and it incorporates a reporting mechanism via public document.

Status: In 2012, the HR Committee and Board actually implemented the policy to have a satisfactory evaluation on file prior to a step increase. The discussion at the time was 1. Most department heads/managers want their employees to have a timely increase and that was just as motivating to complete evaluations as to withhold the managers wage; 2. Employees are not penalized. Back pay is always provided if the step increase is recommended; 3. There cannot be a consequence to elected officials for not providing an evaluation, as there could be for their department head peers, thereby creating an internal separation.

Finding 5.2-7: The performance evaluation form includes the rating guidelines shown below. The form requires narrative substantiation only for ratings of 1, 2, or 5. This requirement results in an inconsistent level of rating substantiation overall, and anecdotally results in a disproportionate level of 3 and 4 ratings due to the minimal level of effort required to complete the evaluations.

Rating Guidelines 1 –Unsatisfactory; 2- In Need of Improvement; 3- Good; 4- Very Good; Outstanding

Further, the performance evaluation process and tool are not aligned with the strategic objectives of departments or the County, nor are performance evaluations aligned with employee development. Currently, evaluations are conducted to provide records of performance and to support annual wage increases.

RECOMMENDATION 5.2-7a: The County should revise the employee performance appraisal form to require narrative substantiation and description for all performance ratings (i.e., 1-5 vs. 1, 2, and 5 as currently required). The purpose of this modification is to increase consistency in the level of detail provided as well as to prevent rating selections that are influenced by the simplicity of the required response. The Human Resources Department should include a well-constructed example on the form to guide users.

The County is advised to create and implement a strategic plan in Recommendation 4.1-1a. When the strategic plan is created, the employee performance appraisal form should be further revised to link specific job functions and other evaluated performance factors with the County's strategic plan. The purpose of this modification is to provide employees with a clear vision of their role and impact on the organization overall, as well as assess performance in that role and measure impact.

In addition to linking performance evaluation with the County's strategic plan, evaluation forms should be further modified to ensure that evaluation efforts are targeted toward the primary responsibilities and most critical tasks of a position versus evaluating performance relative to all of the tasks assigned to an employee. Modifications to the form should ensure that evaluators are not extraordinarily burdened by the amount of time required to sufficiently complete performance evaluations. The Human Resources Director (or designee) should communicate to evaluators the amount of time that is estimated to complete each employee evaluation based on the final, modified form. A guideline of 1 hour to 1.5 hours per evaluation is recommended. NON-FISCAL IMPACT: Improves consistency and objectivity of evaluation tools. Links human capital management functions with strategic goals. Targets the evaluation efforts of managers and supervisors where they are most effective and meaningful. Time investment by Human Resources staff is anticipated to modify evaluation forms.

Status: Performance evaluations still only require a written narrative for categories 1, 2 and 5, to actually try to make the evaluation less cumbersome, as the recommendation listed. The points evaluated are derived from the job description and allows the evaluator to add or delete functions, thereby notifying HR to amend a job description. Recommendation should be reviewed again.

Finding 5.2-8: There are disparate perceptions of the role the Human Resources Department plays relative to reviewing completed performance evaluations; consequently, department managers and staff may assume in error that completed performance evaluations undergo an additional "quality control" review by the Human Resources Director.

RECOMMENDATION 5.2-Ba: The Human Resources Director should cross-train Human Resources staff to perform quality control reviews of employee evaluations. Skill redundancy in this area will allow the Human Resources Department to perform a thorough review of employee evaluations, whereas the Human Resources Director can only allocate time to conduct cursory reviews of all evaluations currently (a total of approximately 770). Professional human resources experience and confidentiality must be ensured. NON-FISCAL IMPACT: Ensures adequate quality control review over a key personnel management function, and reduces the risk of legal action against the County as a result of potentially inappropriate evaluation content.

Status: All evaluations are read and signed off by the HR Director or designee. If there is language not consistent with regulations/ordinance, it is sent back to the evaluator (ie. Attendance taking into consideration FMLA leave is sent back to be amended). All 1 and 2 comments are sent back if no narrative. Ratings of 5 are not and should be reinforced, or the directive changed.

Finding 5.2-9: Time-recording for payroll is highly manual, cumbersome, and in some cases executed inconsistently. Specific time-recording issues include:

- Two systems are maintained to record time and process payroll (i.e., Kronos and the payroll module of the JD Edwards financial package). Using two systems results in duplicative maintenance and fees, as well as the need to perform a quality review of information transferred from Kronos to JD Edwards by each County staff person with time-recording responsibilities during each payroll period. JD Edwards does have a time entry feature; however, time clock entries cannot be directly transferred into the payroll module of JD Edwards. The County implemented the use of time clocks for the purpose of automating and accurately calculating hours and overtime hours worked by a significant portion of the County workforce; and it is not anticipated that discontinuing time clock use would be beneficial for the County.
- A recent policy change requires all employees to record time worked, whereas previously only exceptions were recorded for exempt employees. There is a lack of consensus in the County regarding the appropriateness of this requirement, as well as anecdotal lack of compliance with the requirement. The Wisconsin Department of Workforce Development has indicated that a permanent record of time in and time out must be recorded for all exempt and non-exempt employees based on Wisconsin Administrative Code 272.11.5 Virchow, Krause & Company; LLP conducted further legal research, the findings of which are consistent with the County's current practice.
- The process for time recording results in significant duplication of effort since employees document time worked on paper time cards, supervisors approve time cards, and then the same data are re-entered into Kronos. Additionally, there is not standardization of the tools and forms used by various departments for the purpose of recording time, and employees complete a variety of paper exception forms as needed (e.g., in some departments there is a form for sick time, a form for holiday/vacation time, and a form for punch clock exceptions). These forms are also approved by supervisors, and the data are manually re-entered into Kronos. All time is reviewed for accuracy in Kronos, uploaded to JD Edwards, and then reviewed again for accuracy.
- The manual time-recording process increases the risk of error via data entry.
- Time-consuming follow-up contacts result from missing/untimely submission of timecard information, requiring one Human Resources staff member to spend the majority of time performing the activities and making an estimated 30-40 follow-up contacts with employees and supervisors per payroll period to clean up problems with time recording.

- The County currently purchases approximately 17 licenses for JD Edwards's access and pricing research conducted by the County's MIS Department shows that additional seat licenses for the system are non-concurrent and would cost approximately \$9,600 each, including license and support fees. Consequently, it may be cost-prohibitive to implement a time entry option whereby each employee (i.e., each employee that is not required to record time via the time clock) directly enters time worked into JD Edwards using the time entry screen.
- County MIS staff have researched the possibility of developing a time recording tool, with workflow capability, that interfaces with the JD Edwards systems and have determined that this undertaking is feasible.

**RECOMMENDATION 5.2-9a:** The County should continue to use Kronos for timekeeping initiated via time clock, which accounts for the time records of 292 employees.

**Status:** In addition to using Kronos, for anyone on the network, MIS has created an online exception notice program where the employee enters his/her exception online, the supervisor approves it, and the exception is automatically sent to the Kronos application. Although not perfect, it has saved time on manual entry. Departments such as the Clerk of Courts and DA office are not on the County Network and a solution, other than the manual exception notices, has not been found. This process still consumes 30 – 40% of a full-time HR employee and still is very manual in nature.

**RECOMMENDATION 5.2-9b:** The Human Resources Director should work with the County's MIS Department to develop a timekeeping program that interfaces directly with the payroll module of JD Edwards. This program should serve as an on-line time entry tool for all employees that are not required to use the time clock to record time worked, and to record exceptions for employees who record normal time worked using a time clock (the Highway Department is expected to be an exception to this recommendation). The program should capture and automate unique information associated with each employee, and should be designed to automate coding (e.g., for specific allotments of paid time off or leave). The program should include a workflow feature that allows managers and supervisors to review and approve the time entered directly by their staff. Managers and supervisors should be charged with thorough and final review and approval of time entries made by their employees. All paper forms for time and exception recording should be eliminated as a result of implementing this system. **FISCAL IMPACT:** Current staff time investment required. An estimated 80-120 hours for programming and testing are projected for the County's MIS team to develop a new time entry tool and build the interface with JD Edwards. Minimal training hours are also projected to orient staff to the timekeeping program. Conversely, 0.4 - 0.5 FTE in the Human Resources Department may be reallocated from time keeping responsibilities to other necessary and value added activities in the Human Resources Department (see Recommendation 5.2-1 a). This staff savings is estimated based the elimination of time-keeping efforts that currently consume approximately two days or slightly more per week for one staff person in the Human Resources Department. **NON-FISCAL IMPACT:** Significantly streamlines the time keeping process and reduces the risk of error that occurs via duplicated time recording efforts.

**Status:** Please see note above. Although an online exception notice has been created, it does not allow changes once the supervisor has approved an entry. Therefore, HR Staff is still responsible for a lot of manual overrides. For example, an employee requests 8 hours of vacation on Monday, which is approved. On Tuesday, they work 10 hours and only need 6 hours of vacation for Monday. HR has to manually override. And, although the recommendation stated there was no fiscal impact, IF MIS could rewrite the program to work as desired, there would be substantial hours involved, which a cost would be allocated to HR for the project.

**Finding 5.2-10:** Human Resources is responsible for the development of wage and benefit projections to be included in the annual budget process. Although JD Edwards allows for the downloading of wage and benefit information for use in budgeting, the Human Resources Department has developed a comprehensive spreadsheet to record all necessary information by department and employee. The spreadsheet is maintained by the Human Resources Director and is used by all departments except Countryside, Highway, Health, and Human Services.

Based on previous issues as articulated in this review, there is a need for improved quality control of the information developed by Human Resources by the Accounting Manager to ensure that formulas and rates are accurate and that all active and approved positions are included in the projections to avoid under or over-budgeting of personnel expenses. Additionally, some department budget staff tend to take the information for granted and perform only limited reviews of the data and any changes from the prior years to ensure that it is accurate to use in the

development of the budget.

**RECOMMENDATION 5.2-10a:** The Human Resources Director and Accounting Manager should jointly investigate opportunities to better utilize a common system or features in JD Edwards to assure accurate information for the provision of wage and benefit projections for budget purposes. The goal should be to utilize one system as the basis for position control and budget projections. Additionally, the Accounting Manager should work with the Human Resources Director to develop a more condensed spreadsheet that continues to provide necessary wage and benefit data in a format that provides a sufficient level of detail for departments to obtain information for budget purposes, and allows for clear identification of authorized positions, including on-going, revised, and new staff. Examples could include splitting department wage and benefit information into separate worksheet tabs versus the current practice of including on one spreadsheet separated by business unit, color coding or otherwise separating ongoing positions from new, modified, or eliminated positions from prior year, and preparing a summary of authorized FTE by department. NON-FISCAL IMPACT: Improved quality control review to catch errors prior to submission to departments.

Status: HR prepares a basic spreadsheet for all departments, including HS, Highway and Health, providing an additional review that the positions authorized in the budget appear on the spreadsheet. A count of positions and FTE are verified before budgets are placed on the shared drive for review. I agree that it would be efficient to have JD Edwards run scenarios of changes to wages and/or budgets, but the capability currently is not there without possibly purchasing an additional module for JD Edwards. I caution trusting in this as with the last update, position IDs were rejected unless a specific budget was in place. However, JD Edwards did not calculate the hours budgeted x hourly wage. HR would have to manually enter this.

**RECOMMENDATION 5.2-10b:** The Human Resources Director should submit all spreadsheets regarding wage and benefit projections to be included in annual department budget packets to the Accounting Manager at least two weeks prior to the distribution of the materials to department heads. This would allow for an additional internal control since the information can be reviewed for accuracy to provide some assurance that potential errors in formulas and/or missing data is corrected prior to the time it is forwarded to departments. Additionally, department heads should be instructed to review the information for accuracy and provide corrections or request clarification within one week of receiving the budget packets. NON-FISCAL IMPACT: Improved quality control review to catch errors prior to submission to departments.

Status: Spreadsheets are on shared drive, accessible to view by Finance Director, Administrator and applicable department head. Spreadsheets sent to departments who are not able to access network.

**Finding 5.3-7:** There is a need to develop improved systems of communication between Human Resources and the County Clerk's office to ensure that appropriate information is coordinated for issues associated with employee benefit and leave issues that impact payroll processing so that errors are not made in the continuation of benefits, or relative to employee charges for benefits.

**RECOMMENDATION 5.3-7a:** The Human Resources Director and County Clerk's office payroll staff should identify all areas in which information generated in one department is used by the other (e.g., benefits changes, family and medical leave notifications, workers compensation claims) and identify those instances where information is received manually, entered more than once, is not shared as timely as it should be, or in which inaccuracy is common. The goal should be to ensure that internal controls and privacy is maintained, but also ensures that accurate data is provided without requiring unnecessary manual steps. The MIS Department should be consulted to ensure that each process is automated as appropriate. NON-FISCAL IMPACT: Improved lines of communication and timelier sharing of data.

Status: Checklists have been developed to include MIS and Finance when appropriate with employment changes. A 'fix' has not been found in our current JD Edwards system that allows 'sharing' information. By this, I mean dates that Finance uses are "payroll date" driven versus dates for Human Resources are "effective date" driven. I believe the communication has improved drastically since 2007 and would recommend a meeting of the departments to share what may be able to be improved.

Other continuous improvement items that Human Resources have worked on since the audit include:

On line FMLA tracking system. There are programs that can be purchased, at a cost. Under the direction of HR, MIS developed a system that allows us to better track who, at any given time, is on FMLA. It also tracks to ensure proper notices are provided under the timeframes required by regulations.

Automated Performance Evaluations. Dates of performance evaluations that were due were run on a bi-weekly basis. HR would then manually edit the dates on the evaluation for each individual employee and send to the department head. Now, the system automatically pulls the evaluation and inputs dates from JD Edwards. Evaluations are sent 30 days in advance of a due date and an automatic reminder is sent to the manager 10 days prior to the due date.

### **5.3 County Clerk**

**RECOMMENDATION 5.3-1a:** The Accounting Manager should continue to provide revenue and expenditure reports to departments on a monthly basis, but should work more proactively to review information with department heads (or designees) on a quarterly basis. While it may not be necessary to meet with all departments on this frequency, it should be done with the larger departments. Other departments could meet only semi-annually, or as items of concern are identified. Overall, the meetings should coincide with the development of the quarterly reports to the County Board discussed in Recommendation 4.1-2a, and will allow an opportunity for discussion of issues and concerns that should be included in the narrative explanation of key variances.

**Status:** The Finance department would run reports and send them to the departments. In 2012 with the use of Spreadsheet Server Software we now generate the reports in an excel format and send them out to departments around the 21<sup>st</sup> of the month following the end of the month or when requested by the department. This takes about 5 minutes for us to generate this report and email it to the individuals that need the report. We also email all the department reports to the County Administrator for review monthly. The departments are required monthly to present the report to their respective committees. The problem with Spreadsheet Server Software is it is separate software from the main accounting software (Oracle JD Edwards). We pay an annual fee on this software and it does take time to set up the reports for generation initially or any changes.

**RECOMMENDATION 5.3-1b:** The Accounting Manager should develop improved ability for departments to independently run reports to inquire on the status of accounts on an as needed basis versus relying on staff in the County Clerk's office to run reports upon request. While providing access and ability to run reports is important, it is only useful if adequate training is provided, therefore, relevant training should also be developed and mandated for key individuals in County departments. This is addressed in Finding 5.3-5 below.

**Status:** As noted about with the use of Spreadsheet Server we as a County do not have the ability for all departments to be able to generate their own reports. Currently Human Services and Highway have the ability to utilize Spreadsheet Server. Some other departments have access to inquire on accounts in the main financial system but it is very cumbersome and not very user friendly.

**RECOMMENDATION 5.3-2a:** The Accounting Manager should work with the Management Information Systems Department to investigate the potential for developing a program that interfaces directly with the accounts payable module of JD Edwards. This program should serve as an on-line data entry tool for all departments to directly enter voucher transactions. The program should capture and automate unique account coding and mapping associated with the chart of accounts. The program should include a workflow feature that notifies department heads when vouchers are ready for review and approval after they have been entered by their staff into the new interface. From a control standpoint, department heads should be held accountable for performing a thorough and final review and approval of transactions similar to what is currently required in the manual process, and accounts payable staff should still perform an audit and reconciliation to ensure that vendor information is accurate, proper accounts have been charged, and that the amounts paid balance to the invoices. Where necessary, refresher training should be provided to departments that have difficulty with accurately coding invoices to proper accounts.

**Status:** Currently we do not have the ability to give everyone access to JD Edwards Financial system without substantial cost to add multiple users. Without the ability to review and have good approval processes in the system it would not be advisable at this time with the current system. The Highway and Human Services Department do enter their own invoices and has their own approval process in place, which includes their respective committees approving

invoices or a report generated by the system.

RECOMMENDATION 5.3-3a: The County should eliminate the requirement that the Finance Committee or other oversight bodies approve vouchers prior to payment. By the time a voucher is created, an item has likely been reviewed for budget availability with some items also requiring the issuance of purchase orders that are reviewed and approved by Administration, and finally by the County Clerk's office when processing accounts payable transactions. The requirement that committees review and approve prior to payment is an unnecessary step that creates unnecessary delays. The County Board should continue to retain a lower level of oversight of vouchers through the review of a summary report that provides information on the vendors paid, accounts charged, and amounts (See Recommendation 5.3-3c). With changes in organizational structure, including centralized accounting, creation of documented policies and procedures, and integration of controls into the accounting system, the level of oversight at the County Board level for daily transactions should be reduced.

**Status:** This was discussed at the Finance Committee at the end of 2014 as to reports being generated to hand out at the Committee or to continue with the review of actual invoices. It was decided at Committee to continue with that review of actual invoices. The policy gives the Finance Department the ability to pay certain invoices and any that have a due date prior to the Finance Committee. A report with the listing of vouchers paid during the month is given to the Finance Department for review. As noted the Highway and Human Services have their own processes which I believe is the Highway Committee reviews every invoices, whereas the Human Services Committee reviews the listing and if there are any questions the actual invoice is pulled for review.

RECOMMENDATION 5.3-3b: The County should update its policies regarding the dollar value threshold for vouchers not requiring pre-approval, by the Finance Committee and other committees currently performing these functions, prior to payment and allow invoices under that threshold amount to be paid on a more timely basis through the review and approval of appropriate administrative staff. The addition of policies and procedures will enhance control, and ensure that items appropriate for County Board review continue to be forwarded (such as procurement for contracts or capital outlay over a set dollar amount). Thus, the balance of internal control over daily transactions shifts to technical accounting staff, and control over higher level issues is maintained at the County Board level.

**Status:** See Recommendation 5.3-3a

RECOMMENDATION 5.3-3c: The Accounting Manager should develop a monthly report for distribution to oversight committees that summarizes key information on the invoices paid during the prior month to allow an opportunity for review and request clarification on items that do not exceed the threshold established as a result of the implementation of Recommendation 5.3-2a above.

**Status:** See Recommendation 5.3-3a

RECOMMENDATION 5.3-4a: The County should include funding in the 2008 budget to purchase scanners for the three departments that enter their own accounts payable source data so that vouchers and other supporting information necessary for payment of invoices can be electronically imaged and retrieved by central accounting staff.

**Status:** The Highway Department and Human Services do not scan in vouchers or documentation. If the Finance staff needs a copy it is requested and the department will scan it and send it over via email. The rest of the departments are processed through the Finance department and scanned in by Finance Staff.

RECOMMENDATION 5.3-4b: The County should develop a policy that clearly establishes the processes, timelines, and other expectations so departments effectively implement the imaging of accounting documents.

**Status:** The scanning by Finance staff is scanned in usually within one week of processing the payments.

RECOMMENDATION 5.3-5a: The Accounting Manager and appropriate staff in the County Clerk's office should develop a formal training program that is required for all new employees that will be responsible for accounting and payroll processing tasks in departments. The training should provide an overview

of the County's accounting systems as well as on-line tools and templates (e.g., payment voucher form and purchasing requisition form) that will be most frequently utilized by the employees. In addition, detailed instruction on the key processes, procedures, and timelines for accounting and payroll functions should be outlined and shared. This training should be incorporated into the orientation process for new employees with primary or secondary responsibility for financial functions. It is also critical that this training be provided by accounting staff, rather than relying on operating department employees with responsibility for the function, since they may not be aware of all necessary practices. This training will be critical as the County investigates and develops data input procedures that rely on departments to enter more of the source information directly into templates that interface with the accounting system.

**Status:** The accounting function needed by departments or staff varies so much it is basically done currently on a requested basis. We will work with departments and staff as needed or if there are any changes in processes.

**RECOMMENDATION 5.3-5b:** The Accounting Manager should create a formal Oracle-JD Edwards user group that encourages two-way feedback, provides an opportunity to discuss issues of mutual concern, allows for training on how to address the most common errors tracked by accounting staff, seeks input on policy or procedural changes, and provides refreshers on existing processes and report generation. The user group should meet at least semi-annually or potentially more frequently if major system or process changes are being implemented. In the near term, this should be a smaller subset of power users in the departments that are responsible for data entry and management of their financial data (e.g., Countryside, Highway, and Human Services) and could then be expanded as other departments interact more directly with the accounting system.

**Status:** There is limited staff utilizing the Oracle JD Edwards system that it would not be useful to establish a user group.

**RECOMMENDATION 5.3-6a:** The County should transfer all issues regarding the operation and support of all phone systems to the MIS Department. This should include ordering and setup of new lines, ordering and set-up of new phones, user training, and trouble-shooting. This will allow the staff in the County Clerk's office to focus strictly on accounting related functions which will be necessary as the potential transition occurs to a new organizational model discussed in Finding 5.1-1, as well as allowing staff to focus efforts on the strategic priorities directly impacting their operations.

**Status:** This has been done as far as land lines.

**RECOMMENDATION 5.3-6b:** Accounting staff in the County Clerk's office (or Finance Department upon implementation of Recommendations 5.1-1a and 5.1-1b) should continue to prepare the interdepartmental billings for the phone system. The MIS department and Lead Accounts Payable Clerk should jointly develop a form and/or notification process that must be completed each time a new phone line is added or removed.

**Status:** This has been done as far as land lines.

**RECOMMENDATION 5.3-7a:** The Human Resources Director and County Clerk's office payroll staff should identify all areas in which information generated in one department is used by the other (e.g., benefits changes, family and medical leave notifications, workers compensation claims) and identify those instances where information is received manually, entered more than once, is not shared as timely as it should be, or in which inaccuracy is common. The goal should be to ensure that internal controls and privacy is maintained, but also ensures that accurate data is provided without requiring unnecessary manual steps. The MIS Department should be consulted to ensure that each process is automated as appropriate.

**Status:** Communication and information sharing has improved over the years and will continue to improve. We will continue to look at automation but is limited to what the system is capable of doing.

## **5.4 County Treasurer**

**RECOMMENDATION 5.4-1a:** The County Treasurer should enhance the language in the revised investment policy related to requiring departments to "remit funds at least weekly" to include policies and procedures that discuss the flow of data, required forms, and internal control processes. The policies and procedures should further identify minimum dollar thresholds at which deposits would be required on a more frequent than weekly basis.

**Status: Has not been completed.**

**RECOMMENDATION 5.4-2a:** The County Treasurer should develop, document, and communicate policies and procedures to ensure adequate cash controls and to define deposit requirements, including dollar thresholds at which County Treasurer deposits must be made.

**Status: Has not been completed**

**RECOMMENDATION 5.4-3a:** The County Treasurer should solicit bids for banking services, including such things as electronic imaging of checks, positive pay verification, and lock boxes to evaluate cost-effective alternatives for banking services and to assess the cost-benefit of new services not currently available to the County. The County Treasurer should also implement a practice of soliciting bids for banking services on a periodic basis (e.g., every five years), to ensure that it receives competitive pricing for banking services, as well as to ensure that the County receives the array of banking services necessary for the County Treasurer's office to operate efficiently and effectively.

**Status: This has periodically been reviewed.**

## Jefferson County Highway Department Operations Study (2004)

### Summary Review (2015) of Recommendations

#### Highway Department Quick Summary

Employees - 57 FTE

Budget - \$11,000,000

Equipment - \$13,100,000 (Original Cost) - 503 items of equipment

Work Summary - Emergency, county highway planning, county highway engineering, county highway maintenance, county highway construction, state highway maintenance, work for others (towns, villages, other counties, state entities, other departments)

### 2004 Operations Study - List of Recommendations

#### ***ADMINISTRATION/ACCOUNTING (1-10)***

##### **Recommendation #1:**

*Based on the peer county reviews, best practices and our evaluation of the operation, it is our opinion that utilization of County Highway Department employees can be enhanced by cross leveling them between activities. When combined with winter maintenance operations it becomes readily apparent that the Highway Department can reduce its personnel without major impacts to the level of service currently provided. As a result of our review we recommend that six (6) equipment operator I positions and four (4) equipment operator II positions be eliminated from the construction group. These reductions do not eliminate any services currently provided but do require management to coordinate and synchronize them. If an urgent project requires additional capacity to what the County has available on staff then the cost effective measure is to temporarily surge with contract equipment and personnel.*

##### **Actions:**

▫ **Staff reductions were made ten years ago based on the above recommendation, and additional staff reductions were made over the next six years. At the beginning of the operations study the department had 81 full-time positions, the Highway Department now operates with 57 full-time positions.**

**Recommendation #2:**

*The Highway Department should create an activity to account for General Administration and other non-productive activities that are performed by employees, but are not for non-billable projects. Additionally, the Highway Department should undertake a complete review of all its activity codes to ensure it is collecting and appropriate amount of detailed information to not only bill customers for service received, but also to enhance the ability to establish a system that could lead to full activity based costing.*

**Actions:**

- **Highway Department always managed a General Administration account and all activities are charged to appropriate accounts in detail.**

**Recommendation #3:**

*The Highway Department should establish a more formalized cost accounting system that collects actual costs for services provided to customers. Variances in cost pools should either be allocated to all business units and documented costs recovered from the customers served during the year, or should be carried over and included in rates established in future years to ensure that all appropriate costs are being recovered.*

**Actions:**

- **The Highway Department is collecting details on all activities and costs. In some cases balances are carried forward, in other cases pricing might be adjusted based on the difference. One of the most significant cost pools is no longer in use (Hot Mix Plant Operations). Large cost pool variances are no longer an issue.**

**Recommendations #4:**

*The Highway Department should modify its current practice of charging only a 2% administrative fee to local towns, villages, and cities within Jefferson County. The Highway Department should recover either the rate established by WisDOT for administrative reimbursement on activities for the state highway system, or at a minimum, the Highway Department's actual administrative cost rate (3.03% for 2003 following DOT methodology).*

*While consideration should be given to the possibility of charging the Highway Department's full administrative cost rate, it also must keep in mind the affect this change may have on local government's decisions to utilize its services, which could affect overall workload capacity and related staffing needs.*

**Actions:**

- **The Highway Department did adjust the administrative rate for other government entities. The current administrative rate is 6%, and this is reviewed periodically by the accounting staff.**

**Recommendation #5:**

*The Highway Department should modify its current practice of charging only a 2% administrative fee to non-Jefferson County customers. The Highway Department should recover at a minimum, the allowable amount established by WisDOT for reimbursement purposes. Additionally, the County should discuss the merits of charging these customers the actual administrative rate for work done by the Highway Department.*

**Actions:**

- **The Highway Department also charges non-Jefferson County customers the same 6% rate from recommendation #4.**

**Recommendation #6:**

*The county should continue its policy of not charging the administrative fee to other departments since from a broad perspective there is not a financial benefit overall. Since most of the departments receiving services from the Highway Department are primarily funded through tax levy, and considering that a large amount of the Highway Department's administrative expenses and overhead is also funded by levy, the County would not be generating additional revenue as a result of charging this fee internally. If there are departments that are funded by outside sources of money without support from the property tax levy, however, the County may wish to modify this policy to recover reasonable administrative expenses.*

**Actions:**

- **The Highway Department does not charge the Administrative Rate to other county departments.**

**Recommendation #7:**

*The county should consider including the indirect cost rate in the calculation of charges to non-Jefferson County governmental and all non-governmental customers receiving materials or services from the Highway Department. The benefits of implementing this policy would allow the county to recover its countywide administrative costs related to support of the Highway Department for those entities that do not pay property taxes to support the operations of Jefferson County.*

**Actions:**

- **The county does allocate back out to the departments costs for other costs including MIS, Grounds Maintenance, etc. If it is appropriate, the costs will be included for other customers.**

**Recommendation #8:**

*In times of limited budgets and a reluctance on the part of taxpayers to bear property tax increases, the County should evaluate the merits of continuing these two aid (Road Aid and Bridge Aid) programs. If the programs are maintained, consideration should be given to removing these aid programs from the Highway Department's budget since it does not have discretion over the amount of aid requested by local municipalities, but the inclusion of it could affect the Department's ability to meet tax levy targets imposed by the County Board. It should be noted, however, that the County does benefit from the impact these aid expenditures have on the state transportation aids formula.*

**Actions:**

- **The elimination of these aid programs was recommended several years ago during budget time but the change was pulled from the budget during the budget review period.**

**Recommendation #9**

*The Highway Department should develop a standardized method of quantifying actual project costs (including labor, materials, equipment, and overhead), based on the practices used in the private sector. By providing comparable bid pricing, unit costs, and quantities, the County will be better able to evaluate the most efficient service delivery option. The objective of this recommendation is to begin to develop information that will allow for a comparison of road costs between the private sector and the Highway Department. This information will help the County identify any deficiencies in its road construction practices and ensure that the residents receive the most competitive road services the market has to offer.*

**Actions:**

- **The Highway Department collects all detailed project costs and reviews cost-effectiveness of all programs on an on-going basis.**

**Recommendation #10:**

*The County should institute a policy of seeking outside bids on selected projects and allow the Highway Department to submit a response using the same format as the private contractors are required to follow. The Highway Department's bid should be treated as a not-to-exceed amount that is documented similar to what would be required of the private contractors. Additionally, should the Highway Department be awarded the project, any changes in project scope due to unforeseen circumstances would have to follow the same change order approval process required by the private contractors. Following this procedure will ensure that the County is receiving comparable information and will provide a better baseline for deciding whether outsourcing could be more cost effective.*

**Actions:**

- **The Highway Department seeks outside bids on almost all construction and maintenance projects. Instead of seeking outside bids on a singular project, the Highway Department privatized specialty area of operations for all projects. Before the Operations Study the Highway Department completed virtually 100% of all construction and maintenance projects. We now have private contractors provide services on a significant amount of county maintenance and construction projects.**

***FLEET MANAGEMENT (11-28)***

**Recommendation #11:**

*We recommend that the Highway Department develop a comprehensive, coordinated, documented PM program that places preventative maintenance at the heart of all vehicle and equipment maintenance and repair services.*

*A comprehensive PM program will consist of multiple service levels (A, B, and C) that will include varying degrees of maintenance to be performed at predefined usage intervals. The PM program should be specific for different classes of vehicles and equipment and be consistent with the recommendations provided by the original equipment manufacturer. The service should be recorded and accurate PM information in a fleet management system.*

*As the Highway Department moves forward, it should develop its specifications for an automated fueling system and a vehicle management information system (VMIS) with the PM interface in mind.*

**Actions:**

- **The Highway Department manages a manual PM system based on the various equipment manufacturers' recommendations.**

**Recommendation #12:**

*The Highway Department should establish a vehicle inspection procedure for all drivers and equipment operators utilizing a written checklist. The driver or operator performing the inspection should sign the checklist and the record should be maintained by the Highway Department. At a minimum this process should be used by CDL drivers to meet liability requirements.*

**Actions:**

- **The Highway Department utilizes a pre-trip inspection card for all CDL drivers. Any issues are to be included on a vehicle inspection form and returned to the Fleet Manager.**

**Recommendation #13:**

*Utilizing our benchmark number of 100 to 120 VE's per FTE mechanic, the Highway Department should have 4 mechanics, plus a Shop Lead Worker (372 VE's/100 VE's per mechanic) to maintain its fleet of vehicles and equipment. Given the average age of the fleet at 10 years (slightly over the norm) for prime equipment, 21 years for back-up reserve units, and the aged facility condition that hinders the repair effort, we recommend that five mechanics be retained to maintain the Highway Department's fleet including the Shop Lead Worker position. Overall, this is a reduction of five positions when compared to the current operation.*

**Actions:**

- **The Highway Department reduced its fleet maintenance staffing to four (4) mechanics per the study.**

**Recommendation #14:**

*The Shop Superintendent should assume the responsibility for the garage operation to include the parts room and fleet maintenance.*

**Actions:**

- **The staffing was re-organized and the Shop Superintendent position was eliminated and a Fleet Manager was hired. The Fleet Manager is responsible for the fleet maintenance and parts room.**

**Recommendation #15:**

*The Highway Department should develop an individual training plan for each mechanic based on the individual's skill level and requirements. While we recognize the difficulty in a small maintenance operation mechanics available for training, it is unrealistic to expect an in-hours maintenance operation to function efficiently without ongoing mechanic training.*

*The Highway Department also needs to consider a better training program for mechanics. This training can improve in several ways. First, the Highway Department should work with the County's Human Resource Department to develop and employee pay incentive system for those employees that continually improve their educational skills through such organizations as National Institute Service Excellence. This form of compensation greatly improves the overall morale, promotes pride and increases productivity.*

**Actions:**

- **The Highway Department is training employees based on individual needs of the mechanics. Most training is specific to the truck fleets and equipment in the Highway Department fleet. The Highway Department is reviewing future staffing and will continue to look at ASE testing/training in the future.**

**Recommendation #16:**

*The Highway Department should ensure that all bid specifications include mechanic training as a requirement for all new types of specialized vehicles and equipment.*

**Actions:**

- **This is included in all bid specifications.**

**Recommendation #17:**

*The Highway Department should implement a RO system as soon as possible. A manual system is preferable while the system parameters are developed and refined. In the future, the County should consider establishing an automated VMIS. Repair orders should be numbered sequentially to allow the mechanics to retrieve them quickly from the vehicle history files. The Cost for all parts and labor required in the repair process must be thoroughly documented to determine the actual vehicle operating cost. Additional consideration should be given to providing an area on the edge of the form to allow imprinting time clock entries. This form of time card entry will aid in providing detailed tracking of component failure codes. The simple introduction of a repair order system should be implemented so that it works with the system instead of against it.*

**Actions:**

- **General Work Orders are run with the CHEMS accounting system, but there is still manual tracking of information and notes for repairs. The Highway Department is looking at automated VMIS systems and might move in this direction at the new highway facility.**

**Recommendation #18:**

*The County should consider purchasing a VMIS or subscribing to an application service provider (ASP) to maintain data. This system will provide for the development of “ad hoc” exception reports, which are critical in the decision making process for:*

- *Work order systems*
- *Vehicle history*
- *Automated preventive maintenance (PM) scheduling*
- *Vehicle utilization monitoring*
- *Fuel and oil consumption reporting*
- *Mechanic productivity reporting*
- *Parts inventory management*

**Actions:**

- **The Highway Department is looking at automated VMIS systems and might move in this direction at the new highway facility.**

**Recommendation #19:**

*The County should invest in an automated fuel dispensing system. The introduction of an automated system at the main garage will allow for the introduction of Automated (PM) scheduling. The system should be activated at the remote sites and hand held units used for fueling field equipment. This system, when purchased, will be used to schedule all vehicles and equipment in the future. Furthermore, with the purchase of this system, we recommend the full time fuel person position be eliminated. The off- site fueling responsibilities can be contracted with a fuel jobber and delivered to the construction site and fixed plant sites as needed.*

**Actions:**

- **The Highway Department will have an automated fuel dispensing system at the new facility. The Highway Department eliminated the fuel person many years ago.**

**Recommendation #20:**

*In our opinion, the practice of mechanics ordering parts should be suspended immediately. This activity is best performed by the Parts Clerk in almost all occasions. The Highway Department should accelerate the steps to automate the inventory control method. This measure should be completed within six months. In addition the Parts Manager position is duplicating the functions of the office clerks and parts clerk. We recommend this position be eliminated.*

**Actions:**

- **The Parts Manager position was eliminated. Repair parts are ordered by either the Parts Clerk or the Fleet Manager. The inventory control method was automated several years ago with the installation of a bar coding system.**

**Recommendation #21:**

*The Highway Department should develop more detailed utilization records with continual reporting. With the introduction of the suggested vehicle management information system, this may well correct itself if proper entry is made as the suggested VMIS evolves. The Highway Department also needs to review equipment utilization for equipment not being charged to specific jobs adequately. As Exhibit 1, depicts and the Highway Department has verified, there are a number of units in the fleet that are not charged out adequately. This lack of chargeability makes a profound statement that not all costs for equipment are being captured. The lack of this chargeability understates the total cost of jobs, and furthermore, the County may be losing revenue if the units were used on state-funded projects.*

**Actions:**

- **The Highway Department reviews equipment utilization on a regular basis - items with low utilization are sold.**

**Recommendation #22**

*The Highway Department should consider eliminating the 6x6 Oshkosh vehicles. These vehicles typically have very low utilization and were in the past purchased primarily for major snow removal operations. Unless the Highway Department can find other means to increase utilization, it should consider auctioning these vehicles off. One way to increase utilization of the Oshkosh trucks could be to keep at least one unit and mount the traffic attenuator to it. Another way could be to add a fifth wheel (tractor trailer) and use it as a tractor to pull trailers.*

**Actions:**

- **The Highway Department sold all of the Oshkosh 6x6 trucks approximately ten years ago.**

**Recommendation #23:**

*The Highway Department should work with the County Board to formally establish, adopt, and adhere to a replacement plan. The Wisconsin Department of Transportation has a guide based on very conservative parameters available for use by counties in developing an effective plan. The Department could start with WisDOT and then develop its own long-term, 10 to 20 year replacement program that incorporates all units of the fleet with the unique operating characteristics of Jefferson County.*

**Actions:**

- **The Highway Department maintains a vehicle replacement plan and updates the plan every year. The plan details the next five years, and it can be extended out 20 years based on vehicle group replacement parameters.**

**Recommendation #24:**

*In addition to the establishment of a formal replacement policy, the Highway Department should develop a modified replacement plan for the near term that spreads the costs of renewing the fleet and eliminating any backlog over the next several years. This “smoothed” plan should be developed by overriding the initial replacement dates of specific units until later years. These units should be selected through various quantifiable measures such as annual usage, condition, life cycle costs, and projected repairs and maintenance.*

**Actions:**

- **The Highway Department has a modified vehicle replacement plan.**

**Recommendation #25:**

*We recommend that the Shop Superintendent, assisted by the Shop Lead Worker, remain the central authority and coordinator for vehicle and equipment specifications. However, we believe that it is important to have a mechanic and a representative from the group of operators that will be the end users of the unit involved in the specification development process.*

*Specifications can and should be structured to promote standardization without being so restrictive that only one product can qualify. The equipment bid specification should be written to:*

- Minimize the variety of vehicles and equipment*
- Incorporate parts/systems standards*
- Require vendors to use readily available “off the shelf” components on their machines*

*Critical parts lists, service manuals, and user and mechanic training services should be included in purchase specifications for units that are new to the fleet or for specialized equipment whose operating and maintenance requirements are not self-evident.*

*The County should attempt to leverage buying power by joining cooperative purchasing agreements with neighboring counties.*

**Actions:**

- The Fleet Manager is responsible for the draft vehicle and equipment specification. All draft specifications are shared with the mechanics and supervisors for input before finalizing specifications for bid. All critical parts lists, service manuals and mechanic training is included in the specifications. The county does utilize and review joint purchasing cooperatives.**

### **Recommendation #26**

*The Highway Department should review its contracting requirements, but at a minimum, it should suspend mounting equipment, developing specifications and documentation for the current way the Highway mounts its equipment, and incorporate this into its specifications, with photos of the preferred mounting included.*

*Once these specifications are written, the Highway Department must ensure that the vehicle that is delivered meets the pre-determined requirements, or that all the required items were included in the specification itself.*

#### **Actions:**

- **The Highway Department utilizes both inside set-up of equipment and outside contracting. The Highway Department continues to analyze the most cost effective methods of managing shop costs and sends a considerable amount of shop repairs out to contract. Current staff is very capable of handling in-house plow equipment set-up and hydraulic work, this may be difficult to maintain as we move toward replacing the current mechanic group.**

### **Recommendation #27:**

*A high priority for the Highway Department should be monitoring and evaluating of its fleet activity. The Shop's performance indicators should be monitored at specific intervals, and compared to the standards in the fleet maintenance business. Reports should be presented periodically to the Highway Commissioner as improvements in the Shop's performance continue to improve.*

*As the Highway Department develops an RO system, automated fuel system and VMIS this activity will be easier to accomplish. At best a few metrics might currently be developed using manually collected information. However, this would be very basic information and not the robust reports necessary to manage a fleet by today's standards.*

#### **Actions:**

- **Fleet data and costs are accounted for through the CHEMS accounting system. This is not a fleet based automated VMIS, so reporting on the fleet activity is based on manual systems. The Highway Department is looking at moving to an automated VMIS system, but this decision was delayed until the new facility was complete.**

**Recommendation #28:**

*The County should conduct a "Site Master Plan Study" to develop a way to remodel and incorporate the Highway Department's administrative office with the current Shop office. Additionally, this review should include an analysis of moving the truck scale, creating a secure employee parking lot outside of the yard, and looking at building a new fleet maintenance area.*

**Actions:**

- **The new facility is in progress including a separate employee parking area. The Highway Department has also issued a RFP for a new truck scale.**

**SUMMARY**

**Recommendation #29:**

*We suggest the staff of the Highway Department be reduced by 19 positions. These positions are as follows:*

<i>Patrol Superintendent</i>	<i>1</i>
<i>Equipment Mechanic I</i>	<i>1</i>
<i>Welder Fabricator</i>	<i>1</i>
<i>Equipment Hauler</i>	<i>1</i>
<i>Equipment Maintenance</i>	<i>1</i>
<i>Equipment Mechanic II</i>	<i>1</i>
<i>Equipment Operator II</i>	<i>4</i>
<i>Equipment Operator I</i>	<i>6</i>
<i>Parts Manager</i>	<i>1</i>
<i>Truck Driver/Fueler</i>	<i>1</i>
<i>Custodian</i>	<i>1</i>

*It is our opinion that these positions can be eliminated without undo degradation to the level of service for the County residents or the contracts with the towns.*

**Actions:**

- **Nineteen (19) positions were eliminated and over the next five years an additional five (5) positions were eliminated.**

**Update on the recommendations of the 2009 MIS Operational Audit**  
February 5, 2015

An Operational Audit for MIS was completed by GFOA (Government Finance Officers Association) in 2009. Twenty three recommendations were made. This document is an update on those recommendations for the Jefferson County Task Force on County Operations and Organization. This document will provide a list of the recommendations made in the 2009 study and the current status of these recommendations. Addition detail is available. The recommendations are taken directly from the 2009 study and the current status of each recommendation is listed after the recommendation and is color coded as stated below.

**Jefferson County**  
**MIS Operational Audit Recommendations (23)**  
**Status as of July 10, 2012**

**STATUS LEGEND**

C	COMPLETE (11)
O	ONGOING (9)
	IN PROGRESS (0)
N	NO ACTION (2)
H	HOLD INDEFINITELY (1)

#	CATEGORY	RECOMMENDATION	User-Defined Priority	GFOA-Defined Priority	Cost Estimate (Low)	Cost Estimate (High)	Status	Comments
1.1	Org Structure	Combine the two groups into a single department with a single manager.	Medium	High	\$0	\$125,000	H	° Placed on hold indefinitely, due to fiscal constraints
1.2	Org Structure	Perform a cost/benefit analysis on outsourcing the desktop and network support function. Optionally, the County can consider outsourcing the entire MIS department, but we doubt that this will be feasible operationally.	Medium	Medium	\$0	\$5,000	C	° It was decided to fund and fill staff positions to support desktop and network functions. ° Outsourcing is done as needed to supplement staff support and for specific technical needs.
1.3	Org Structure	Implement a help desk structure to centralize and standardize customer service. Include an escalation process to ensure more timely resolution of issues.	Medium	Medium	\$0	\$0	C	° Advisory Group assisted in selection of help desk software ° Implemented in February, 2010
1.4	Org Structure	Establish an MIS advisory committee, comprised of key department directors, to improve communications and alignment between MIS and County departments.	Low	High	\$0	\$0	C	° Advisory Group has been established and is meeting regularly
1.5	Org Structure	Invest in physical plant improvements for the MIS building (minor structural items such as doors and windows, security system, and plumbing repairs to reduce risk from flooding).	Low	Medium	\$5,000	\$20,000	C	° Physical plant improvements have been completed ° Entrances have been secured ° Due to fiscal constraints, additional security system enhancements will not be made

#	CATEGORY	RECOMMENDATION	User-Defined Priority	GFOA-Defined Priority	Cost Estimate (Low)	Cost Estimate (High)	Status	Comments
2.1	Planning & Communications	Develop an MIS strategic plan that enables better alignment between user needs and MIS resources and establishes long term goals and priorities for MIS and the County's technology structure as a whole.	Medium	High	\$0	\$0	N	<p>° Not yet developed</p> <p>° Pending review of user operational priorities</p>
2.2	Planning & Communications	Provide more transparency into MIS resource allocation and project planning and ensure that resources are allocated based on business priority. This will enable users to understand staffing constraints within MIS.	High	High	\$0	\$0	O	° This is an ongoing function of the Advisory Group
2.3	Planning & Communications	Develop service-level agreements with departments to set expectations for various types of work requests. In conjunction with recommendation 1.3, this would ensure that users fully understand when their issues or projects will be worked on and would enable MIS to prioritize work.	High	Medium	\$0	\$0	C	° MIS Staff and the Advisory Group developed a service-level agreement
2.4	Planning & Communications	Formalize the process for budget, technology, and project requests from users.	Low	Medium	\$0	\$0	C	° Formal process for requesting equipment and services is in place
3.1	Technical Competencies	Invest in project management training for MIS staff.	Medium	High	\$0	\$20,000	O	° Staff training is ongoing.
3.2	Technical Competencies	Develop systems and business analysis skills in current staff or create new positions to respond to this need.	Medium	High	\$0	\$30,000	O	° Staff training is ongoing
3.3	Technical Competencies	Provide increased training for MIS personnel in desktop applications.	Medium	Medium	\$0	\$10,000	O	° MIS PC staff training opportunities are explored on an as-needed basis
3.4	Technical Competencies	Provide training for MIS personnel on network administration.	High	Medium	\$0	\$10,000	O	° MIS PC staff training opportunities are explored on an as-needed basis
3.5	Technical Competencies	Develop a formal program for end user training that includes basic, intermediate, and advanced levels. If MIS staff cannot conduct those classes, contract with a local firm for those services.	High	High	\$0	\$10,000	C	<p>° Training class schedules have been published</p> <p>° No additional funding is anticipated to be needed</p>



**Here is a brief list of Industry accepted best practices that Jefferson County MIS follows:**

Physical Security-data centers, wiring closets, infrastructure

Perimeter Security-IP reputation filtering, vulnerability management

Application Security-OS, webserver, patching

Network Security-firewall, vulnerability management, SSL certs

Server Security-hardened OS, patching, AV, Log management

Administrative Security-secure access, two-factor authentication

Data Backup-nightly backup, disaster recovery at alternate site with backups replicated off site, Continuity of Operations

Security Audits-periodic outside auditor reviews our security and configurations

Access Control-logical access control to servers

Maintain Policies-security policies and procedures

Change Control-firewall changes, OS patching

Incident Response-procedure for security incidents

Risk Assessment-periodic risk assessment

Fail over redundancy for data center switching

Redundant email services, file servers

Network monitoring

Generators at the primary data centers

UPS at both data centers and all wiring closets

Redundant fiber ring covers major County Buildings

Help Desk

<b>Principle Statement Ideas / Suggestions &amp; Ideas</b>	<b>What to look for in Comparable Counties</b>
<p>“Working with county employees, elected officials, municipalities and residents to find ways to provide services to the community in an efficient manner while maintaining current staff and without incurring additional debt”</p>	<p>Population Size, Mean Income, Location</p> <p>More importantly will be for department heads to give us important characteristics.</p>
<p>Incorporate the Jefferson County Strategic Plan into the discussion; Utilize resources from UW Extension, Center for Local Government for data research; Provide an avenue for county employees to provide input and pass information to them. Explore services and research provided through our membership in the WI Counties Association, National Association of Counties and others; Make continuous improvement part of the culture through employee training; Understand major revenue flows from State funding formulas to department.</p>	
<p>Avoid bonding for operational costs except in the case of natural disaster or war.</p> <p>Establish staffing models, measurable operational efficiencies and capital improvement plans, which at minimum, sustain current county services and ideally improve these services in the future.</p>	
<p>Target efficiency across all departments within the current county structure</p> <p>Focus on the financial future as well as current</p> <p>Not looking for opportunities to cut positions but rather areas for both stability and growth</p> <p>Maintain a pure shareholders first mentality</p>	



# Notes:

## Clerk of Courts

- The counties selected have the same number of judges.

## Human Resources

- The counties selected were used when completing the classification/comp study. We also used Waukesha and Dane for HR purposes – this is where we recruit from and lose employees to

## County Fair

- Fairs that offer musical entertainment
- Fairs that offer music entertainment above \$50,000 per night
- Fairs run by the county
- Fairs with 50,000 visitors or greater
- Fairs with over \$500,000 in revenue

## Fair Park

- Counties in the southwest part of the state
- Fair Parks with year round activities
- Fair Parks with 200,000 – 250,000 yearly visitors
- Fair Parks with over \$1,000,000 in revenue
- Fair Parks with over 100 camping sites
- Fair Parks with horse shows
- Fair Parks with similar type events – i.e. car shows, animal auctions, gun shows, swap meet etc.
- Fair Parks with over 50 events per year

## Health Department

The following counties are listed because they are the ones where we either draw nurses from or lose nurses to – making them our “market” for future nurses: Dane, Rock, Waukesha, City of Watertown (Jefferson & Dodge).

Nurses either come here to work or go out to work in the other counties due to better pay and benefits such as tuition reimbursement.

So when I think of comparative counties I look to where our employees live, shop, get medical care. I also think of “like” population and characteristics.

Although we are considered more rural, we have two major roads intersecting our county that makes it easy for people to travel into Dane/Waukesha/Rock counties to either work or get goods and services. We also have more social issues related to travel between our county and Dane/Rock/Waukesha and onto Milwaukee and Rockford.

Other comparative counties are related to population include: Sauk, Portage, Wood, St. Croix, Manitowoc, Ozaukee, Dodge, Eau Claire, Walworth, Fond du Lac, and LaCrosse. This is not to imply that these counties have the same programs and services, especially in Public Health. I was looking merely at the population. Not all of them have Environmental Agent status or WIC. This has always been a hard question to answer. Very hard to compare as no two counties are alike.

## **Highway**

- geographic location
- number of lane miles
- urban vs. rural (suburban)
- construction vs. maintenance (types of work performed)
- presence of freeway/interstate
- size/type of workforce
- number/type of trucks/equipment
- functional classification of roads
- number of bridges

## **Land Information**

- Total real estate parcel records
- Real estate transactions each year
- Number of parcel records changed each year
- Total personal property records

## **Surveyor**

- Total public land survey monuments to maintain
- Certified survey maps and subdivisions reviewed each year

## **UW Extension**

- Extent to which their individual “needs assessment” matches with the needs identified in our “UW Extension/Jefferson County Office Multiyear Needs Assessment and Program Plan.”
- An expectation for having experienced faculty with a capacity to address complex issues from many stakeholders. (i.e. similar staffing and programming expectations)
- A county with rural and smaller, individual community characteristic roots, but a county that is now urbanizing with proximity to one or more larger metropolitan areas. (i.e. values and culture from its heritage but complexity of modern, and diverse urban life--- we have a unique location between Madison and Milwaukee that is the epicenter of a market area of 11 million people within a relatively short distance)
- A county with similar aspirations for economic success (such as an articulated vision similar to ours): “A leader in home-grown business development and innovation linkage, agricultural enterprise and healthy, small town living.”