

**GENERAL FINANCIAL CONDITION
JEFFERSON COUNTY WISCONSIN
October 1, 2023**

Available Cash on Hand		
September 1, 2023	\$	(361,918.99)
September Receipts	\$	<u>11,620,723.63</u>
 Total Cash	 \$	 11,258,804.64
 Disbursements		
General - September 2023	\$	8,963,273.40
Payroll - September 2023	\$	<u>1,853,892.62</u>
 Total Disbursements	 \$	 <u>10,817,166.02</u>
	 \$	 441,638.62
 Cash on Hand (in bank) September 1, 2023	\$	1,047,490.33
Less Outstanding Checks	\$	<u>605,851.71</u>
 Total Available Cash	 \$	 441,638.62
 Local Government Investment Pool - General	\$	25,100,181.71
Dana Investments	\$	35,749,406.72
Ehlers Investments	\$	10,376,243.29
Local Government Investment Pool -Clerk of Courts	\$	30,830.62
Local Government Investment Pool -Farmland Preservation	\$	189,858.83
Local Government Investment Pool -Parks/Liddle	\$	91,274.20
Local Government Investment Pool -County Bond	\$	<u>566,367.38</u>
	\$	72,104,162.75
 2023 Interest - Super N.O.W. Account	\$	545.83
2023 Interest - L.G.I.P. - General Funds	\$	1,319,736.36
2023 Interest - Ehlers 2022A	\$	227,789.45
2023 Interest - DANA Investments	\$	782,169.64
2023 Interest - L.G.I.P. - Parks /Carol Liddle Fund	\$	3,282.00
2023 Interest - L.G.I.P. - Farmland Preservation	\$	6,826.85
2023 Interest - L.G.I.P. - Clerk of Courts	\$	1,108.59
2023 Interest - L.G.I.P. - County Bond	\$	<u>49,470.21</u>
Total 2023 Interest	\$	2,390,928.93

Kelly M Stade
JEFFERSON COUNTY TREASURER

ORDINANCE NO. 2023 - ____

Repealing and Recreating Personnel Ordinance HR0690, Vacation with Pay

Executive Summary

The purpose of repealing and recreating the Vacation with Pay ordinance is to promote employee well-being, work/life balance, and enhance recruitment and retention efforts within Jefferson County. This updated ordinance allows employees to earn more vacation with fewer years of service and incorporates suggestions and input from an employee workgroup. The Human Resources Department recognizes the need for further discussion and review regarding vacation carryover allowance and the associated financial impacts.

The current Vacation with Pay ordinance allows for:

1. Eligibility: 20 hours per week or more
2. Accrual Timing: Same as recommended
3. Requesting Vacation Time: Same as recommended
4. Vacation Accrual:
 - a. New hires: Same as recommended
 - b. 1 – 5 years of service: 2 weeks of vacation
 - c. 6 – 12 years of service: 3 weeks of vacation
 - d. 13 – 18 years of service: 4 weeks of vacation
 - e. 19+ years of service: 5 weeks of vacation
5. Vacation for Part-time employees working on average 24 hours/week:
 - a. Employees working 20 – 23 hours/week receive prorated hours
 - b. Employees working less than 20 hours/week: NEW SECTION. Current employees not eligible.
6. Carryover Policy:
 - a. Standard carryover is 8 hours
 - b. Additional carryover is similar as recommended
7. Rehired Employees: Same as recommended
8. Vacation Payouts: Similar as recommended
9. Vacation Use Exceptions: Same as recommended
10. Vacation Forfeiture: Similar as recommended

The Human Resources Committee considered this ordinance on Tuesday, September 26, 2023, and recommended forwarding to the County Board for approval.

WHEREAS, Jefferson County recognizes the importance of work-life balance and values the well-being of its employees; and

WHEREAS, feedback was sought from an employee workgroup to enhance the existing Vacation with Pay ordinance; and

~~**WHEREAS**, the recommended ordinance amendments incorporate many of the employee suggestions, including changes to when vacation accrues and vacation eligibility for part-time positions.~~

NOW, THEREFORE, BE IT ORDAINED by the Jefferson County Board of Supervisors that section HR0690 of the Personnel Ordinance, Vacation with Pay, is hereby repealed and recreated as follows:

Section 1:

HR0690 - VACATION WITH PAY

PURPOSE: Jefferson County recognizes the importance of work-life balance and the value of vacations for our employees' well-being. This vacation ordinance outlines the procedures for requesting, accruing, and using vacation time.

POLICY: Vacation is an earned benefit and part of Jefferson County's comprehensive employee benefit package. During approved vacation time, employees will receive their regular base pay, subject to applicable deductions. If a recognized county holiday falls within an approved vacation period, it will not be counted as a vacation day. If an employee falls ill during their vacation, they should promptly report it to their supervisor and Human Resources. Sick leave may be used if the employee qualifies for leave under the Wisconsin and/or Federal Family and Medical Leave Act (FMLA).

PROCEDURE:

1. **Eligibility:** Regular employees working 24 or more hours per week are eligible for vacation benefits. Excluded are limited-term employees, including emergency help employees, regardless of the expected duration of their assignment.
2. **Accrual Timing:** Vacation is distributed on an annual basis on January 1, calculated based on the years of service, FTE, and hours worked in the previous year.
3. **Requesting Vacation Time:** Employees must request vacation time in advance using their department's designated time-off request system. Requests should be submitted with as much notice as possible, and approval is subject to manager discretion and workload requirements. Employees are encouraged to plan their vacations in consultation with their supervisors to ensure proper coverage. The County will make every effort to accommodate reasonable vacation requests but cannot guarantee that all vacation requests will be approved.
4. **Vacation Accrual:**
 - a. **Vacation upon initial employment or change to a benefited position in first 2 years of Service:** New employees and employees changing from a non-benefited to a benefited status will receive 2 weeks (80 hours) of vacation, prorated based on the employee's designated Full-Time Equivalent (FTE) work hours and remaining hours for the year. For example, an employee regularly scheduled 40 hours/week and hired on July 1 will receive 40 hours of vacation for the remainder of the year. An employee regularly scheduled 30 hours/week and hired on July 1 will receive 30 hours of vacation for the remainder of the year.
 - b. **Vacation After 2 Years of Service or change to a benefited position after 2 Years of Service:** After completing 2 full years of service within the previous calendar year, employees will receive 3 weeks (120 hours) of vacation, prorated using the same method of proration as described in subsection 4a. above. For example: A full-time employee has 2 full years of service completed on October 1. The employee will receive prorated vacation in January of the succeeding year based on 9 months at the 2-week rate and 3 months at the 3-week rate, or 90 hours.
 - c. **Vacation After 7 Years of Service or change to a benefited position after 7 Years of Service:** After completing 7 full years of service within the previous calendar year, employees will receive 4 weeks (160 hours) of vacation using the same method of proration as described in subsection 4a. above.
 - d. **Vacation After 15 Years of Service or change to a benefited position after 15 Years of Service:** After completing 15 years of service within the previous calendar year, employees will receive 5 weeks (200 hours) of vacation using the same method of proration as described in 4a. above.

5. **Vacation for Part-time Employees Working Less Than 24 Hours/Week:** (Part-time employees regularly working less than 24 hours per week, but 18 or more hours/week, will be eligible for prorated vacation based on their average weekly hours.
 - a. Employees will accrue vacation time based on the average number of hours worked per week, and their accrual will be prorated accordingly as follows:
 - i. Budgeted and regularly working less than 18 hours/week: Not eligible for vacation accrual.
 - ii. Budgeted and regularly working 18 to 23 hours/week: Accrual at a rate equivalent to 50% of prorated status. For example, a full-time employee receives 120 hours of vacation based on their years of services. An employee working 18 hours/week (.45 FTE) would receive 50% of a .45 FTE, or $120 \text{ hours} \times .45 \times .5 = 27 \text{ hours}$ of vacation.
 - b. Vacation for part-time employees will follow the same accrual, approval, payout, forfeiture policies as full-time employees. The carryover limit for part-time employees into the next calendar year will be limited to 8 hours unless 6.b. of this ordinance applies.
6. **Carryover Policy:** Employees are encouraged to utilize their accrued vacation time regularly to maintain a healthy work-life balance. To promote this, the policy includes a carryover provision.
 - a. **Standard Carryover:** Employees may carry over a maximum of 24 hours of unused vacation annually. These hours can be used during the following year or be forfeited.
 - b. **Additional Carryover:** In exceptional cases, where employees have a legitimate reason for being unable to use their vacation hours during the year, they may request additional carryover hours. To request additional carryover, employees must provide a written explanation detailing the circumstances preventing the use of accrued vacation time. The request must be approved by both their department head and the Human Resources Director or their designees.
7. **Rehired Employees:** Employees rehired within two years (24 months) of separation of employment shall be credited with years of service at time of separation for vacation accrual purposes as stated above.
8. **Vacation Payouts:** Employees who resign or reduce their hours below 24 hours per week (18 hours per week for part-time positions) will be paid out accrued but unused vacation time, excluding employees terminated for cause.
9. **Vacation Use Exceptions:** Under rare and/or catastrophic circumstances, employees who have completed their qualifying period may borrow against *next* year's vacation already accrued with approval of the department head, Human Resources Director, and County Administrator.
10. **Vacation Forfeiture:** The decision to forfeit vacation will be made by the Human Resources Director or their designees.
11. **Review and Amendments:** This vacation ordinance is effective January 1, 2024, and it supersedes any previous policies which are subject to this ordinance. This vacation ordinance will be subject to review periodically and may be amended as needed. Any changes will be communicated to all employees in a timely and transparent manner.

Fiscal Note: Repealing and recreating this ordinance recognizes that vacation hours are part of the total hours budgeted per position and the fiscal impact will be determined based on manager discretion to approve/deny vacation which may require payment for overtime work due to employees using vacation or result in lost productivity.

Referred By:
Human Resources Committee

10-10-2023

REVIEWED: Corporation. Counsel JBW; Finance Director 



JEFFERSON COUNTY

OFFICE OF THE COUNTY ADMINISTRATOR

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BEN WEHMEIER
County Administrator

MICHAEL LUCKEY
Assistant to the
County Administrator

TAMMIE J. JAEGER
Administrative Assistant
Confidential

EXPLORE. THRIVE. BELONG

TO: Jefferson County Board of Supervisors
FROM: Benjamin Wehmeier, County Administrator
DATE: October 10, 2023
SUBJECT: 2024 Budget – Supervisor Amendments

As part of the 2024 Budget development process, individual Supervisors may submit proposed amendments to the Recommended Budget. This process enables Supervisors to provide their proposed amendment is and what their intended impact is on the 2024 Budget.

Supervisors are reminded that the 2024 Recommended Budget includes a new growth calculation of new property tax that can be captured of \$388,974 (1.32%) based on the new growth in the County. This is the maximum allowed by State law. All these funds are dedicated to capital equipment. Accordingly, for operations purposes if additional funds are sought for a specific program or operation, a corresponding reduction of a program, department or capital item should be included as part of the budget amendment process. Our continued recommendation is that one-time revenue sources should only be used for one-time projects or programs unless additional sustainable revenue streams or on-going expenditure efficiencies are determined.

Attached, for your use, is a copy of the 2024 Budget Supervisor Amendment form. Feel free to make copies of this form if you wish to submit more than one amendment. Remember, only one amendment may be included on each form. This form will also be e-mailed to Supervisors so that they can make their own copies or the Administrator's Office may be contacted for further assistance.

The following is a schedule of when and how these Amendment forms will be processed and reviewed:

October 10, 2023	Supervisors receive Amendment forms and guidelines from the County Administrator.
October 11, 2023	Proposed Budget On-line

**2024
Jefferson County
Proposed Supervisor Amendment**

By Supervisor(s) _____

Amendment # _____

To amend the 2024 Recommended Budget (as amended by the Finance Committee),
I (we) hereby propose:

I (we) estimate that this proposed amendment would increase / decrease (circle one) the tax levy
by \$ _____

I (we) also propose offsetting any tax levy increase / decrease (circle one) with
a tax levy Increase / decrease (circle one) to the following department(s) and/or program area(s):

THIS SECTION FOR FINANCE DEPARTMENT STAFF USE

Bus Unit Description	Bus Unit	Account Number	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Other Sources Increase (Decrease)	Net Levy Increase (Decrease)
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
Totals			\$ -	\$ -	\$ -	\$ -

Finance Member	Aye	Noe
Christensen, Walt		
Drayna, David		
Jaeckel, George		
Jones, Richard		
Kutz, Russell		
Result	0	0

Fiscal note:

County Board voting record:

Ayes	<input type="text"/>
Noes	<input type="text"/>
Abstain	<input type="text"/>
Absent	<input type="text"/>