

Agenda

**Human Resources Committee
Jefferson County Courthouse
311 S Center Ave, Room 112
Jefferson, WI 53549**

November 19, 2013 @ 8:30 a.m.

Committee Members: James Braughler, Chair; Greg David; Pamela Rogers, Secretary; Jim Schroeder, and Dick Schultz, Vice-Chair

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Review of the Agenda
5. Citizen comments
6. Approval of October 22, 2013 minutes
7. Communications
8. Fourth quarter retirement recognitions
9. Monthly Financial Report
10. Report of new hires starting above minimum
11. Consideration of a resolution creating a pool of occasional part-time Group Home Workers at Human Services
12. Consideration of a resolution to restructure job duties and reclassify positions at Fair Park
13. Consideration to amend our contract for flexible spending benefits to allow a \$500 carryover extension per IRS notice 2013-71
14. Review of Employee Deferred Compensation survey and consideration of ceasing the current plan with Nationwide which includes a guaranteed 3.5% fixed fee and adopting a plan with 0% fee structure
15. Update on Medical Examiner position.
16. Convene into closed session pursuant to Wisconsin State Statutes Section 19.85 (1)(e), consideration of union negotiations, and Wisconsin State Statutes 19.85 (1)(f), consideration of an employee's specific medical history as it relates to a leave of absence request
17. Reconvene into open session for consideration and possible action regarding items discussed in closed session
18. Set next meeting date and agenda
19. Adjournment

Next scheduled meeting: December 17, 2013 @ 8:30 a.m.

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

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

**HUMAN RESOURCES COMMITTEE
MEETING MINUTES
October 22, 2013 @ 6:15pm
Jefferson County Courthouse, Room 112**

1. Meeting called to order at 6:15pm by Chair, J. Braugler.
2. Present: J. Braugler, J. Schroeder and D. Schulz. Excused P. Rogers and G. David. Quorum established. Others Present: B. Wehmeier; T. Palm; J. Molinaro; P. Ristow
3. Certification of compliance with the Open Meetings Law by B. Wehmeier.
4. Agenda reviewed with no changes.
5. Citizen Comments. None.
6. Motion by D. Schultz, second by J. Schroeder, to approve the October 15, 2013 minutes. Motion carried 3:0.
7. Communications: None.
8. Motion by J. Schroeder, second by D. Schultz, to convene into closed session pursuant to Wisconsin State Statutes 19.85 (1)(e), consideration of union negotiations and 19.85 (1)(f), consideration of an employee's specific medical history as it relates to a leave of absent. All present responding "Aye", 3:0. Moved into closed session at 6:17pm. NOTE: J. Molinaro, T. Palm, B. Wehmeier, P. Ristow, remained present for closed session.
9. Motion by D. Schultz, second by J. Schroeder, to reconvene into open session. All present responding "Aye", 3:0. Moved into open session at 6:34pm.
 - a. Motion by J. Schroeder, second by D. Schultz, to approve the extension of the leave of absence through December 2, 2013. Motion carried 3:0.
10. Next meeting scheduled for November 19, 2013, at 8:30am to include regular items.
11. Motion by J. Schroeder, second by D. Schultz, to adjourn. Meeting adjourned at 6:35pm

Human Resources Committee Secretary

Date

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
451002	PRIVATE PARTY PHOTOCOPY	-	(4.00)	-	(36.00)	36.00	(48.00)	(48.00)	0.00%
451034	BADGE REPLACEMENT FEE	-	(4.17)	(14.48)	(37.50)	23.02	(50.00)	(35.52)	28.96%
451200	RECORDS & REPORTS	-	(4.17)	-	(37.50)	37.50	(50.00)	(50.00)	0.00%
Totals		-	(12.33)	(14.48)	(111.00)	96.52	(148.00)	(133.52)	9.78%

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
511110	SALARY-PERMANENT REGULAR	13,876.95	15,872.50	128,365.55	142,852.50	(14,486.95)	190,470.00	62,104.45	67.39%
511210	WAGES-REGULAR	-	427.90	-	3,851.12	(3,851.12)	5,134.83	5,134.83	0.00%
511240	WAGES-TEMPORARY	13.13	189.67	13.13	1,707.00	(1,693.87)	2,276.00	2,262.87	0.58%
511310	WAGES-SICK LEAVE	178.28	-	2,628.23	-	2,628.23	-	(2,628.23)	#DIV/0!
511320	WAGES-VACATION PAY	1,082.50	-	8,387.08	-	8,387.08	-	(8,387.08)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	29.08	-	261.75	(261.75)	349.00	349.00	0.00%
511340	WAGES-HOLIDAY PAY	757.12	-	4,494.15	-	4,494.15	-	(4,494.15)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	-	-	2,504.45	-	2,504.45	-	(2,504.45)	#DIV/0!
512141	SOCIAL SECURITY	1,145.76	1,229.73	10,552.91	11,067.61	(514.70)	14,756.81	4,203.90	71.51%
512142	RETIREMENT (EMPLOYER)	1,057.02	1,081.96	9,734.22	9,737.60	(3.38)	12,983.47	3,249.25	74.97%
512144	HEALTH INSURANCE	4,000.05	3,813.33	35,277.57	34,320.00	957.57	45,760.00	10,482.43	77.09%
512145	LIFE INSURANCE	8.95	8.50	79.31	76.50	2.81	102.00	22.69	77.75%
512173	DENTAL INSURANCE	266.77	243.00	2,309.00	2,187.00	122.00	2,916.00	607.00	79.18%
521218	ARBITRATOR	-	1,050.00	-	9,450.00	(9,450.00)	12,600.00	12,600.00	0.00%
521219	OTHER PROFESSIONAL SERV	4,195.00	3,624.08	18,925.56	32,616.75	(13,691.19)	43,489.00	24,563.44	43.52%
521220	CONSULTANT	-	1,250.00	-	11,250.00	(11,250.00)	15,000.00	15,000.00	0.00%
521225	SECTION 125	335.74	542.50	3,655.38	4,882.50	(1,227.12)	6,510.00	2,854.62	56.15%
521226	ERGONOMICS	-	41.67	-	375.00	(375.00)	500.00	500.00	0.00%
521227	POSITION CLASSIFICATIONS	-	291.67	250.00	2,625.00	(2,375.00)	3,500.00	3,250.00	7.14%
521228	LABOR NEGOTIATIONS	1,731.50	-	1,731.50	-	1,731.50	-	(1,731.50)	#DIV/0!
521229	RECRUITMENT RELATED	-	812.50	690.72	7,312.50	(6,621.78)	9,750.00	9,059.28	7.08%
521296	COMPUTER SUPPORT	-	311.25	3,788.84	2,801.25	987.59	3,735.00	(53.84)	101.44%
531243	FURNITURE & FURNISHINGS	-	25.00	-	225.00	(225.00)	300.00	300.00	0.00%
531303	COMPUTER EQUIPMT & SOFTWA	-	41.67	908.60	375.00	533.60	500.00	(408.60)	181.72%
531311	POSTAGE & BOX RENT	49.14	33.33	265.54	300.00	(34.46)	400.00	134.46	66.39%
531312	OFFICE SUPPLIES	279.72	115.00	539.31	1,035.00	(495.69)	1,380.00	840.69	39.08%
531313	PRINTING & DUPLICATING	72.16	58.33	761.71	525.00	236.71	700.00	(61.71)	108.82%
531314	SMALL ITEMS OF EQUIP	105.48	-	325.03	-	325.03	-	(325.03)	#DIV/0!
531323	SUBSCRIPT TAX,LAW & OTHER	-	219.58	2,598.70	1,976.25	622.45	2,635.00	36.30	98.62%

531324	MEMBERSHIP DUES	140.00	62.92	600.00	566.25	33.75	755.00	155.00	79.47%
532325	REGISTRATION	-	310.58	290.00	2,795.25	(2,505.25)	3,727.00	3,437.00	7.78%
532332	MILEAGE	-	112.50	517.42	1,012.50	(495.08)	1,350.00	832.58	38.33%
532334	COMMERCIAL TRAVEL	-	50.00	-	450.00	(450.00)	600.00	600.00	0.00%
532335	MEALS	-	78.67	40.06	708.00	(667.94)	944.00	903.94	4.24%
532336	LODGING	-	220.00	210.00	1,980.00	(1,770.00)	2,640.00	2,430.00	7.95%
532339	OTHER TRAVEL & TOLLS	-	-	5.25	-	5.25	-	(5.25)	#DIV/0!
532350	TRAINING MATERIALS	-	346.00	386.83	3,114.00	(2,727.17)	4,152.00	3,765.17	9.32%
533225	TELEPHONE & FAX	25.55	21.25	206.48	191.25	15.23	255.00	48.52	80.97%
535242	MAINTAIN MACHINERY & EQUIP	-	21.25	345.42	191.25	154.17	255.00	(90.42)	135.46%
571004	IP TELEPHONY ALLOCATION	29.80	30.17	268.20	271.50	(3.30)	362.00	93.80	74.09%
571005	DUPLICATING ALLOCATION	47.98	128.33	431.83	1,155.00	(723.17)	1,540.00	1,108.17	28.04%
571009	MIS PC GROUP ALLOCATION	563.35	458.17	5,052.75	4,123.50	929.25	5,498.00	445.25	91.90%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	188.50	191.17	1,696.50	1,720.50	(24.00)	2,294.00	597.50	73.95%
591519	OTHER INSURANCE	84.79	82.42	763.53	741.75	21.78	989.00	225.47	77.20%
594813	CAP OFC EQUIP	-	345.83	4,915.00	3,112.50	1,802.50	4,150.00	(765.00)	118.43%

Totals		30,235.24	33,771.51	254,515.76	303,943.58	(49,427.82)	405,258.11	150,742.35	62.80%
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Other Financing Sources (Uses)

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

Total Business Unit		30,235.24	33,759.18	254,501.28	303,832.58	(49,331.30)	405,110.11	150,608.83	62.82%
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**JEFFERSON COUNTY
HUMAN RESOURCES**

**Courthouse Room 111
JEFFERSON, WISCONSIN 53549
Telephone (920) 674-7102**

TERRI PALM KOSTROSKI
Human Resources Director

ELLEN BRAATZ
Benefits Administrator

TONIA MINDEMANN
Human Resources Specialist

To: Human Resources Committee

From: Terri Palm, Human Resources Director

Date: November 13, 2013

RE: Exception to hiring at minimum

The following information is being provided in accordance with HR0310, Applicable Pay Rates for New Employees:

Molly Czech was hired November 4 as a Comprehensive Community Service Facilitator at a step above minimum. She started in Grade 8 at step 3 (\$25.33), which is \$1.37 more than step 1. Two factors contributed to this decision: first, there were very few qualified individuals that applied and second, she had similar job-related experience in another County.

This position was one that several employees were green-circled, due to the significant increase in salary that was recommended through the classification and compensation study. The step placement does not exceed the highest step of others in the same classification.

RESOLUTION NO. 2013 - _____

Resolution creating a pool of Group Home Workers at Human Services

WHEREAS, the Lueder Haus group home is a 24/7 acute care facility for chronic mentally ill adults who are in immediate crisis but not in need of hospitalization, and

WHEREAS, the Lueder Haus currently is staffed with only 7 employees (1 full-time supervisor, 4 full-time group home workers and 2 part-time group home workers), and

WHEREAS, the Human Services Director and the Human Services Board request the creation of a pool of Group Home Workers, and

WHEREAS, a pool of Group Home Workers will provide trained staff necessary to cover vacancies which helps prevent emotional, mental and physical exhaustion of current staff frequently needed to work extra shifts, as well as limit overtime pay, and

WHEREAS, after due consideration, the Human Resources Committee recommends the creation of the pool positions proposed by the Human Services Director and Human Services Board.

NOW, THEREFORE, BE IT RESOLVED that the 2013 and 2014 County Budgets setting forth position allocations at Human Services be and is hereby amended to reflect the above change, to become effective upon passage of this resolution.

Fiscal Note: No increase to tax-levy funding is necessary, as no additional hours are created.

AYES _____

NOES _____

ABSENT _____

ABSTAIN _____

VACANT _____

Requested by
Human Resources Committee

12-10-13

Prepared by Terri M Palm-Kostroski, 11-7-13



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DBS Notice: 10/31/2013

Great News for Health FSAs: IRS Notice 2013-71 Allows for the Modification of the Use or Lose Rule for Health Flexible Spending Arrangements (FSAs)

Background

On October 31, 2013, the IRS released Notice 2013-71 that modifies the “Use-or-Lose” rule for Health Flexible Spending Arrangements (FSAs).

DBS and the Employer’s Council on Flexible Compensation (ECFC) have been working with the IRS for a long time attempting to modify the “Use-or-Lose” rule. The rule was implemented by the IRS in the early 1980’s and has impacted FSAs since that time.

Interestingly, the Affordable Care Act (ACA) restricted contributions to health FSAs to a maximum salary reduction amount of \$2,500 starting in 2013. Given the \$2,500 limit, the IRS and Treasury were encouraged to reconsider the long standing “Use-or-Lose” rule and whether the rule for health FSAs should be modified to provide for a roll forward of unused health FSAs plan amounts.

This DBS notice will provide an explanation of the impact that the recently released guidance will have on FSAs.

What does IRS Notice 2013-71 Allow?

The IRS Notice permits Section 125 cafeteria plans to be amended to allow for up to \$500 of unused Health FSA amounts remaining at the end of a plan year to be carried forward and paid or reimbursed to plan participants for qualified medical expenses incurred during the following plan year. Plans that have a grace period will need to be changed. (Review the section entitled ‘What Should Employers with a Grace Period Do?’)

The carryover of up to \$500 does not affect the maximum amount of salary reduction contributions that the participant is permitted to make under Section 125 (which as stated above is \$2,500).

The carryover option provides an alternative to the current grace period rule and administrative relief similar to that rule.

What Should Employers with Health FSAs Do?

Those employers with Health FSAs will need to amend their plan document to allow for the \$500 rollover provision.



DBS Notice: 10/31/2013

Great News for Health FSAs: IRS Notice 2013-71 Allows for the Modification of the Use or Lose Rule for Health Flexible Spending Arrangements (FSAs)

Communication of this improvement will need to be provided to eligible employees to allow them to be better prepared during open enrollment. DBS will provide more information in future correspondence regarding communication to employees.

What Should Employers with a Grace Period Do?

A Section 125 cafeteria plan that incorporates a carryover provision may not also provide for a grace period in the plan year to which unused amounts may be carried over. Employers wishing to incorporate the carry over provision will need to amend their plan to eliminate the grace period.

For example, a calendar year plan permitting a carryover to 2015 of unused 2014 health FSA amounts as determined at the end of the run-out period in early 2015 would not be permitted to have a grace period in 2015, but would be permitted to have had a grace period during the first 2 ½ months of 2014.

If a plan has provided for a grace period and is being amended to add a carryover provision, the plan must also be amended to eliminate the grace period provision by no later than the end of the plan year from which amounts may be carried over.

Effective Date of the Use or Lose Modification

An employer may adopt the carryover provision of up to \$500 for the current Section 125 cafeteria plan year and/or subsequent plan years by amending the Section 125 cafeteria plan document in the manner and within the time frames described in IRS Notice 2013-71.

The notice applies for plan years beginning on and after January 1, 2014.

DBS appreciates your business and will continue to work with the Agencies on improving account based benefit plans. This is great news for employers with Health FSAs and for employees participating in a Health FSA.

If there are any questions please contact DBS.

I. POSITION SUMMARY

Briefly state why your position exists and what you consider its most important impact on the organization.

Under the general direction of the County Administrator, directs and administers the operations and personnel of the Medical Examiner's Office in providing death investigations, cremation authorizations, and disinterment permits for the County. The Medical Examiner shall perform the duties required under the law including those outlines in Wis. Stats. Chapter 979,30.67 (6) and the Wisconsin Administration Code and other as may be amended or required by law.

II. ESSENTIAL ACCOUNTABILITIES

Please identify the essential accountabilities of your position, which should be the most important responsibilities of the job. Indicate the approximate percentage of time spent on each accountability annually. Then explain how the outcomes could be measured.

% of Time Spent	ESSENTIAL ACCOUNTABILITIES	HOW OUTCOMES COULD BE MEASURED
	<p>Responds to death calls and documents the death scene. Examines deceased and the circumstances of the death.</p> <p>Performs the death scene investigation, determines cause and manner of death; determines need for autopsy, toxicology, x-ray, etc; determines need for detectives, crime lab, District Attorney, etc., administers death notification and pronouncements, interviews witnesses, and documents death scenes. May initiate proceedings to convene an inquest when necessary</p> <p>Identifies the deceased and notifies next of kin personally or in conjunction with other law enforcement and judicial agencies. Answers family questions and concerns over deceased individuals.</p> <p>Obtains personal data and medical history of the deceased by examining documents and interviewing relatives, friends and acquaintances of the deceased.</p> <p>Collects, maintains and disposes of evidence; obtains samples and specimens; maintains and sorts records and documents; maintains, sorts and reviews photographs; prepares presentations and slides.</p>	

Arranges for performance of pathological or mediological examinations and other tests, including autopsies, as individual situations warrant, and may accompany body to and observe the autopsies.

Provides court testimony as needed. Testifies as an expert witness when requested concerning the facts and conclusions disclosed by autopsies, physical examinations and any other tests performed.

Maintains complete files on all cases reported to the Medical Examiner's office. Maintains a log and statistical data on all case reported to the Medical Examiner's Office. Completes forms, prepares and presents questionnaires and reports. Keeps appropriate records.

Prepares and provides cremation authorizations, permission to embalm, disinterment permits and death certificates as required. Prepares and submits reports, documentation and correspondence including Medical Examiner's reports, traffic fatality reports and firearm death reports.

Appoints and supervises Chief Deputy Medical Examiner and Deputy Medical Examiners; selects new employees, coordinates, assigns and reviews the work of the deputies; acts on problems and concerns, maintains standards and recommends salary as appropriate.

Manages department purchases, billings, accounts payable and maintains property audits of the office. Prepares and administers department annual budget, monitors, oversees, and authorizes expenditures, processes and pay invoices. Purchases and maintains supplies and equipment.

Attends training meetings and seminars, maintains current knowledge of methods and procedures through professional literature, publications, Internet, etc., provides training, in-service, and public speaking as needed.

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III. FORMAL PREPARATION / EXPERIENCE

Please answer the following based on the most representative combination of formal preparation and relevant experience to qualify for position.

1. Formal preparation/education (or equivalent) necessary to qualify for the position.






Graduation from high school or equivalent. Associate degree in nursing, medical terminology, chemistry, biology, medicine, pre-med, paramedic, EMT, forensic science or Criminal Justice or closely related field and two years of medical investigative experience. A combination of educations and experience that provides the necessary knowledge, skills and abilities maybe considered. Approved training in death investigation within one (1) year of job commencement. Continuing education to improve death investigation skills. Accounting, secretarial and computer skills is preferred. Valid Wisconsin Driver's license and access to personal transportation or other reliable means of city and rural travel on a 24-hours basis. Must be available twenty four (24) hours a day, seven (7) days a week, unless proper replacement and reported to dispatching/paging agency.

2. Relevant experience required to qualify for the position (number of years of relevant experience needed)
3. Note any other training/certifications, etc. which is needed for the position.
4. Please indicate additional education, experience or training that is *desired* for the position.
5. Please indicate your education, experience, etc. that you have.





Deferred Compensation Feedback



1. In the last couple of months, I had the opportunity to attend the following presentation(s):

		Response Percent	Response Count
A Nationwide Group meeting or 1:1 meeting		5.1%	5
A Wisconsin Deferred Compensation Group meeting or 1:1 meeting		26.3%	26
Both		31.3%	31
Neither, but would like to		17.2%	17
Neither, but was not interested		20.2%	20
		answered question	99
		skipped question	0

2. I currently participate in the following Deferred Compensation plan(s):

		Response Percent	Response Count
Nationwide Deferred Compensation		56.6%	56
Wisconsin Deferred Compensation (State plan)		18.2%	18
Both		13.1%	13
Neither		12.1%	12
		answered question	99
		skipped question	0





3. As a Nationwide participant, I have at least a portion of my contribution invested in the Fixed Funds option?

		Response Percent	Response Count
Not applicable, I don't participate in Nationwide		18.3%	17
Yes		49.5%	46
No		22.6%	21
I don't know		9.7%	9
		answered question	93
		skipped question	6

4. Below is the current low-fee structure available through WDC (State Plan), versus the current .6% - .9% fees through Nationwide: Participant Account Balance.....Monthly/Annual Fee


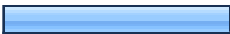


\$1 - \$5,000.....	\$0/\$0	\$5,001 - \$25,000.....	\$1/\$12
\$25,001 - \$50,000.....	\$2/\$24	\$50,001 - \$100,000.....	\$4/\$48
\$100,001+.....	\$5.50/\$66		

Knowing the low fee structure above is available, and that you can participate in BOTH the Nationwide and WDC plans, would you be supportive of changing plan design with Nationwide that would ELIMINATE the .6 - .9% fees for a NO-Fee structure but also would ELIMINATE the GUARANTEE OF 3.5% return on Fixed funds (and possible get 0.0% return on fixed funds)?

		Response Percent	Response Count
Yes, Eliminate the Guarantee 3.5% return for a no-fee structure		20.4%	20
No, WDC is available for low fees, keep the Guarantee 3.5% feature		36.7%	36
I don't know enough to make an informed decision		32.7%	32
I don't care		10.2%	10
answered question			98
skipped question			1

5. Nationwide and WDC offer both pre-tax and Roth investment options, described below:

- o Pre Tax:** If you choose the pre-tax option, these deferrals reduce your taxable income, which in turn, lowers your current state and federal income taxes. Also, any interest/gains you earn are tax free (until you withdraw the funds). The dollars you save in the pre tax option only become taxable when you receive a distribution. This is normally upon separation from service or retirement, when you may be in a lower income tax bracket.
- o Roth (Post Tax):** If you choose the Roth (post-tax) option, your deferrals are taxable in the year you make them. They are not taxed when distributed. Earnings are also not taxed, provided that your age is at least 59 1/2 and you have held your Roth account for at least five years. Please comment on your investments in regards to pre-tax verses Roth:

		Response Percent	Response Count
I have elected a Roth deduction		14.3%	14
I have not elected, but am considering a Roth deduction		33.7%	33
I am NOT considering a Roth option at this time		42.9%	42
Not applicable. I do not participate in deferred compensation		9.2%	9
		answered question	98
		skipped question	1