Human Resources Committee Agenda
Highway Committee Room
1425 Wisconsin Dr, and Videoconference
Jefferson, WI 53549
Tuesday, February 21, 2023, at 8:30 a.m.

Join Zoom Meeting: https://us06web.zoom.us/j/87697754337?pwd=cnVKMzd0TkZFY3RPRHpxMW5kTGxVdz09	
Meeting ID: 876 9775 4337	Passcode: Meet2022
One tap Mobile: 1-312-626-6799	

Committee Members: James Braughler, Chair; Joan Fitzgerald, Vice-Chair; Meg Turville-Heitz; Michael Wineke; Karl Zarling

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. Public comment (Members of the Public who wish to address the Committee on specific agenda items must register their request at this time)
6. Approval of January 17, 2023, Minutes
7. Communications
8. Discussion and possible action approving COBRA rates for the Health Reimbursement Arrangement (H.R.A.) plan for 2023 and 2024
9. Convene into closed session pursuant to Wisconsin State Statute section 19.85 (1)(e), “Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on labor negotiation strategy
10. Reconvene into open session for possible action on items discussed in closed session
11. Discussion and possible action on approving procedure to analyze employee compensation data and apply to the County’s non-represented pay grading system
12. Review of January 2023 monthly financial reports for Human Resources and Safety
13. Report from Human Resources Director
14. Set next meeting date and agenda items
15. Adjournment

Next scheduled meetings:
Tuesday, March 21, 2023, at 8:30 a.m.
Tuesday, April 18, 2023, at 8:30 a.m.
Tuesday, May 17, 2023, at 8:30 a.m.

A quorum of any Jefferson County Committee, Board, Commission, or other body, including the Jefferson County Board of Supervisors, may be present at this meeting.

Individuals requiring special accommodations for attendance at this 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
Tuesday, January 17, 2023 @ 8:30 a.m.
Jefferson County Highway Committee Room, and Videoconference

1. Call to Order: Meeting called to order by Chair Braughler at 8:30 a.m.

2. Roll Call: Present: James Braughler, Chair; Joan Fitzgerald, Vice Chair; Meg Turville-Heitz; and Karl Zarling (virtual). Excused: Michael Wineke. **Quorum established.** Other staff present: Don Hunter, Chief Deputy; Terri Palm-Kostroski, Human Resources Director; Jessica Tucker, Benefits Administrator; J. Blair Ward, Corporation Counsel; Benjamin Wehmeier, County Administrator; and Matt Zangl, Zoning and Land Information Director. Members of the public present: Charley (virtual).

3. Certification of compliance with the Open Meetings Law: Confirmed by B. Wehmeier.

4. Review of Agenda: No action taken.

5. Public Comment: None.

6. Approval of January 17, 2023, Human Resources Committee Minutes. **Motion by J. Fitzgerald, to approve the Human Resources Committee January 17, 2023, minutes, as presented. Second by M. Turville-Heitz. Motion passed 4:0.**

7. Communications: None.

8. Discussion and possible action accepting the Wisconsin NextGen 911 grant and funding a limited-term GIS intern position in the Land Information Office division of the Zoning Department. **Motion by M. Turvill-Heitz to recommend acceptance of the Wisconsin NextGen 911 grant and funding the GIS Intern position in the Land Information Office Division to County Board. Second by J. Fitzgerald. Motion passed 4:0.**

9. Discussion and possible action approving the *Employee Medical Insurance Opt Out Incentive Plan* policy and procedure. **Motion by J. Fitzgerald to approve the *Employee Medical Insurance Opt Out Incentive Plan* policy and procedure for Human Resources. Second by K. Zarling. Motion passed 4:0.**

10. Convene into closed session pursuant to Wisconsin State Statute section 19.85 (1)(e), "Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on labor negotiation strategy. *Note: also present: D. Hunter, T. Palm-Kostroski, J. Tucker, B. Ward, and B. Wehmeier.* **Motion by J. Fitzgerald to move into closed session under Wisconsin State Statute section 19.85(1)(e) for the purpose of discussing and possible action on labor negotiation strategy. Second by M. Turville-Heitz. J. Braughler, Aye; J. Fitzgerald, Aye; M. Turville-Heitz, Aye; K. Zarling, Aye. Moved into closed session at 9:10 a.m.**

11. Reconvene into open session for possible action on items discussed in closed session. **Motion by M. Turville-Heitz to reconvene into open session. Second by J. Fitzgerald. Motion passed 4:0. Reconvened into open session at 10:10 a.m. No action taken.**

12. Discussion and possible action on the position market study completed in 2022. Discussion of looking at benchmarks at the 60th percentile of comparables and policy on adjustments due to market that is 10% above/below. Human Resources will make recommendation at February 2023 meeting. **No action taken.**

13. Update and discussion of Personnel Ordinance and policy revision status. Discussion that certain policies, specifically benefits/accruals and recruitment/retention, may need to be considered before a total personnel

ordinance revision is completed. Human Resources will begin an employee review group and report on progress. **No action taken.**

14. Review of December 2022 monthly financial reports for Human Resources and Safety. Information only, discussing line item of other professional services. **No action taken.**

15. Report from Human Resources Director. T. Palm-Kostroski reviewed written report included in packet. **No action taken.**

16. Set next meeting date and agenda items. Tuesday, February 21, 2023, at 8:30 a.m. Future agenda items to include possible pay policy resulting in market changes, update of union negotiations, and Personnel Ordinance project starting with Section 700. **No action taken.**

17. Adjournment **Motion by M. Turville-Heitz to adjourn. Second by J. Fitzgerald. Motion passed 4:0. Meeting adjourned at 10:35 a.m.**

JEFFERSON COUNTY
HUMAN RESOURCES
Courthouse
311 South Center Ave - Room 111
JEFFERSON, WISCONSIN 53549
Telephone (920) 674-7102
Fax (920) 675-0068

TERRI PALM KOSTROSKI
Human Resources Director

JESSICA TUCKER
Benefits Administrator

JESSICA OLSZEWSKI
Human Resources Coordinator II

JOSEPH RAINS
Recruitment/Retention Specialist

REQUEST TO APPOVE COBRA RATES FOR THE HEALTH REIMBURSEMENT ARRANGEMENT (HRA) PLAN FOR 2023 AND 2024

Jefferson County's HRA Plan is considered a health insurance plan, and therefore, the County must follow the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). Among other things, COBRA mandates that an insurance program which gives eligible employees the ability to continue health insurance coverage after leaving employment. The cost to the employee typically is the full cost of the total premium, with the option of the employer adding on a 2% administrative fee.

A covered individual must be given the opportunity to continue with the same HRA coverage he/she had prior to the qualifying event that resulted in the loss of HRA coverage. The employer must determine the HRA rate to be charged to qualified beneficiaries. There are a couple different methods including hiring an actuary and basing it off expected utilization in the first year and actual utilizations in subsequent years. Note: changes in the HRA design from year to year could also impact the utilization and the associated COBRA rate.

For most employers with a new HRA, they use a reasonable estimate of the cost based upon factors such as the design, the type of expenses eligible for reimbursement, the employee front-end liability of expenses and other factors an employer may be aware of. A good faith measurement is expected. Based upon this a first-year rate of 40% is within the norm with HRAs and recommended from the County's Benefits Consultant, R&R Insurance. As the County receives a utilization history and assuming the design stays similar to what it is for 2023, the rate would be adjusted up or down for following years. Due to a two-month run out period through February of the succeeding year, a full 12 month's data can not be determined before the rate needs to be established for 2024. Therefore, the following is the COBRA HRA rate for 2023 and 2024:

In this case, the Jefferson County liability for a person with single coverage is $1,000 and family coverage is $2000. Divide this by 12 months and then multiply by 40%. This would be the COBRA rate coverage offered for 2023 and 2024. The County does currently add on the 2% administrative fee for dental and vision insurances COBRA, and therefore, is being recommended for HRA COBRA fees.

Single: $33.33/month plus 2% administrative fees
Family: $66.66/month plus 2% administrative fees

PayScale

WHY YOU NEED A MORE AGILE COMPENSATION STRUCTURE

(AND HOW TO DESIGN ONE)

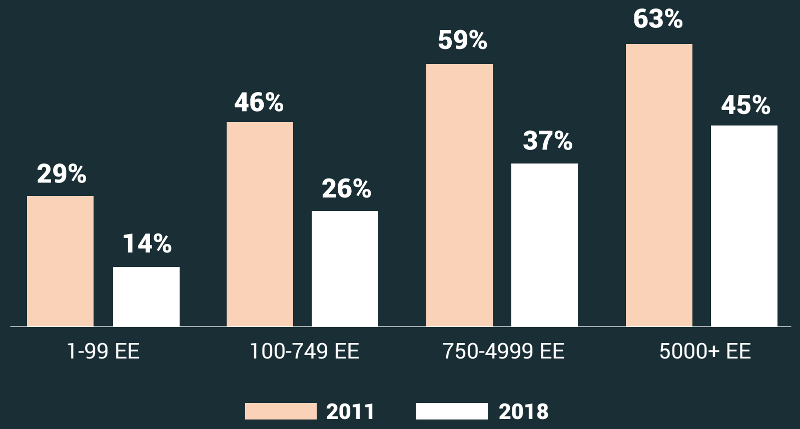
COMPENSATION STRUCTURES ARE EVOLVING

A compensation (or salary) structure is a foundational piece of your compensation plan. A strong salary structure helps ensure the pay levels for your jobs are competitive externally and equitable internally, and provides an effective way to manage employee pay. But when a salary structure falls out of sync with the overall labor market, you could find you pay employees too much and needlessly increase operating costs, or that you pay too little and run into issues when you attempt to attract and retain top talent.

Historically, when enterprise comp teams think about a salary structure, they think about creating pay grades (or grade-based salary ranges). Pay grades were designed in the late 20th century, at a time when employers were able to control wages, employees had long tenures and salary transparency was not yet a concept. Pay grades made a lot of sense under those conditions. This structure gave comp teams a way to manage employee pay at scale. The grades, or levels, offered comp teams a useful framework to make sense of the relative importance of all the jobs and enabled them to rationalize the salary for positions when market data didn't exist.

In the last several years, we've seen organizations of all sizes move away from a grade-based structure towards a market-based model where each job is priced according to its value in the market. In the seven years PayScale has been surveying organizations about their pay practices, we've seen a steady decline in the usage of pay grades across the spectrum of organization sizes.

USAGE OF GRADE-BASED RANGES SINCE 2011



[Source: data is collected from respondents of PayScale's annual Compensation Best Practices Report Survey]

In our most recent Compensation Best Practices Report survey (fielded in Nov. and Dec. of 2018), we found that, in the last year, 17 percent of organizations moved from pay grades to using pay ranges for individual positions. This move towards job-based ranges is driven by the recognition that pay grades as a structure is too limiting for today's fiercely competitive and volatile labor markets. Pay grades essentially add layer upon layer to the decision-making process, hindering an organization's ability to make any-time pay changes to attract or retain employees. The determination of the grades can feel arbitrary, or even unfair, to employees as well.

At a time when concerns about hiring, retention and pay equity are high, business and rewards leaders have come to realize having a comp strategy that emphasizes speed, flexibility and transparency is key to creating a winning workplace.

CBPR QUESTION: WHAT WAS THE PRIMARY REASON YOU MOVED TO USING PAY RANGES FOR INDIVIDUAL POSITIONS?

Flexibility - to accommodate more rapid pay changes	**18.1%**
Precision - to gain a better understanding of the true market value of our positions	**20.5%**
Improve culture - to ensure employees aren't so focused on pay grades	**10.1%**
Improve pay transparency - to make it easier for employees to understand how they're paid	**10.8%**
A mix of the above reasons	**39.2%**
Other (please specify)	**1.4%**
Total count	**288**

WORKFORCE TRENDS THAT PUT PRESSURE ON THE GRADE-BASED STRUCTURE

1.SHIFTING POWER DYNAMICS IN LABOR MARKETS

In the years leading up to and shortly after the 2008 recession, employers held all the power. Employers had their choice of candidates and they didn't think it was necessary to negotiate with job candidates. Many workers were simply happy and grateful to be employed.

Ten years after the Great Recession, unemployment is at 3.7 percent, job openings are plentiful, and the pendulum of workplace power is swinging towards employees.

In 2019, workers now have more salary information than ever before and they are in control. At this time, skilled workers who are unhappy with their pay and other aspects of their work can easily quit and land elsewhere.

2. WORKERS' EXPECTATIONS TOWARDS EMPLOYERS ARE SHIFTING

As of now, the workforce consists of a mix of the baby boomers, Gen Xers, millennials and (very soon) Gen Z. If you've experienced this generational diversity in the workforce, you know there is no longer a one-size-fits-all strategy when it comes to making pay decision that works for all of your employees.

But here's the catch: The mix of generations in the workforce will also be changing, very dramatically, over the next few years. Millennials (born between 1980 and 1994) will make up nearly half of the workforce by 2020. So, your challenge is to not only design compensation plans to account for the generational differences, but also to adjust those plans as the generation mix continues to change.

For example, millennials and Gen Z employees expect a greater level of transparency from their employers on many aspects of the business, including how compensation decisions are made. These younger workers also tend to be very picky about where they work.

Meanwhile, workers' satisfaction with their pay and their jobs remain low. Gallup, a firm that studies employee engagement, found in 2018 that more than half of workers (53 percent) are not engaged in their jobs. Additionally, 13 percent of workers are actively disengaged at work (the group that has already "quit" but just haven't physically departed). All of these workers would happily leave their employer if something better came along.

Additionally, most workers today --even those who are paid well -- think they are underpaid. In 2018, PayScale found only one in five U.S. workers feel they're paid fairly. Workers' perception about their pay plays a big role in their resolve to leave.

In 2018, PayScale surveyed workers in our online salary survey to understand why workers leave their jobs. We found the primary reason for switching employers - by 10 percentage points - is to earn a bigger paycheck.

3. THE RISE OF THE EMPLOYER BRAND

Modern workers, instead of Millennials in particular -- are now "shopping" for employers in ways that they shop for consumer products. Thanks to the rise of Amazon, online reviews have become a major influencer and even driver of purchasing decisions. Now that reviews about companies by workers are as widely available as reviews for consumer products, job seekers are looking at reviews on different aspects of the employer -- including the culture, company outlook, compensation and benefits, well before they decide to apply and interview.

In this world, your reputation as an employer (or your employer brand) matters more than ever. And it can change overnight. When workers quit because they are dissatisfied with their comp and benefits, they're more likely to leave negative reviews online - reviews that can hurt your ability to attract talent. As a result, being able to adjust your pay strategy in real-time, in response to employee feedback, is more important than ever.

4. EVER-EVOLVING JOBS AND THE RISE OF NEW INDUSTRIES

The rise of technologies such as AI, cloud computing and blockchain have dramatically changed the way businesses operate, and will pave the way for the rise of new markets and sectors and shift the nature of work itself. These emerging jobs can be initially difficult to price until more data become available. They are also hard to fill, due to the scarcity of talent. And, until the market / new sector matures, the "going-rate" for these roles will move very quickly in response to changes in supply and demand.

If you're dealing with any of these trends, a nimble compensation strategy will allow you to respond in near real-time to opportunities and threats as they arise.

5. THE RISE OF NEW DATA SOURCES

In the past, many organizations used a grade structure to rationalize pay because they didn't have market data to price all of their positions. At this point, data isn't a problem anymore. In fact, comp teams today could access multiple types of salary data sources -- each with its own methodology and strengths -- to dramatically increase their coverage and job pricing accuracy.

In addition to standard third-party data sources you're familiar with (e.g. Mercer, Radford, Aon-Hewitt, Willis Towers Watson), comp teams today can leverage crowd-sourced data submitted by employees to keep a pulse on fast-moving and emerging jobs, or join data sharing networks to understand how their peer group makes pay decisions.

To take a deeper look at how to incorporate emerging salary data sources into your benchmarking and job-pricing processes, check out our report The Salary Data Brief.

PAY EQUITY: A NEW SOURCE OF RISK

In the last few years, gender/racial equity has become a significant source of enterprise risk, due to a combination of forces at play.

First, closing the pay gap between men and women is a top target in the EEOC's Strategic Enforcement Plan, and a priority for state legislators. Equal pay laws are spreading at the state and local level. At this time, 47 states have at least gender-specific statutes; 11 states have banned employers from asking about candidates' salary history, and that number is likely to keep growing. Meanwhile, some states have also included pay transparency provisions that would allow employees to openly discuss wages.

Second, workers today are much less willing to put up with poor treatment. In 2018, employees of major brands organized large-scale public protests and/or initiated lawsuits after experiencing gender-based pay inequities. Nike, BBC News, and Google have all faced reputation crises after employee protests over unequal pay between men and women. Ex-employees of Nike, Google and Spotify have filed lawsuits against their employers over gender-based discrimination and equal pay violations.

GIVEN THE SERIOUS RISKS PAY EQUITY ISSUES CAN POSE TO A BUSINESS, IT'S IMPORTANT TO ENSURE YOUR SALARY STRUCTURE IS TRANSPARENT ENOUGH TO IDENTIFY WHETHER PAY DISPARITIES EXIST IN YOUR ORGANIZATION.

What's the problem with pay grades? They may obscure potential pay disparities exist in your organization. For example, are you confident that the process you've used to slot every position into grades is fair to all employees? Additionally, are you certain each similarly qualified woman doing similar work as her male counterpart is in the same job grade?

THE "WHY" OF JOB-BASED RANGES

Using job-based ranges will improve your ability to hire and retain employees in this job market.

When you use a job-based structure where a pay range is determined for each position, you're effectively choosing to be more intentional about how you pay, and why you pay the way you do.

When you create job-based ranges, you shift the focus from internal (figure out the relative worth of jobs to your organization) to the market. You look at each job with a greater level of detail, and understand how the market is valuing each position. This is aligned with how employees think about their own jobs and feels fairer to employees. More and more, employees understand that they have a set of skills they are selling to the market.

In short, job-based ranges help you ensure your pay practices are reflective of the reality in your market, and truly aligned with your talent strategy and company values. And these are just the direct benefits. Job-based ranges provide downstream benefits too, including facilitating open and honest pay conversations between employees and managers, which in turn improves employees' trust in management and engagement.

WHY PAYSCALE CUSTOMERS HAVE MOVED TO JOB-BASED RANGES

"In an employee-driven market as we see today, where unemployment is so low, no company can afford afford to have a sudden and unexpected migration of its most critical employees because they failed to properly adjust their salary ranges."

- Susan Hollingshead, Chief People Officer, Vendini

"For years, I would have repetitive conversations with my leaders about why a job was placed in grade x, or grade y, why a job should be moved to a higher pay grade. After years of those types of conversations, I realized it doesn't make sense to have broad ranges where each grade contains 50 odd jobs that have different market values. What we were doing was creating false ranges; these were keeping everyone from being able to understand the true competitive nature for a specific job in a specific location."

- Dana King, HR Business Partner at American Enterprise Group

GETTING STARTED WITH JOB-BASED RANGES

Creating a range for each job requires you to gain a solid understanding of your talent market (including where you are located, the size of your company, the industries you compete with for talent), make critical distinctions between job types and more importantly, identify necessary skills for each role.

Job-based ranges and pay grades do not have to be mutually exclusive. You can have job-based ranges for a subset of jobs (one job family, one career level, specific grouping of jobs), and use grades to manage the rest. Alternately, you could use the job-based ranges you just developed to place jobs within the appropriate grades.

WHEN TO USE JOB-BASED RANGES

When you think about whether to manage a particular group of jobs with a grade-based or a job-based structure, there are a few key points or "rules of thumb" to consider. There are three types of jobs that should almost always be managed with job-based ranges.

1. JOBS THAT ARE MOVING FAST IN THE MARKET

When you have jobs in your organization that are in high-demand and move quickly in the market, use job-based ranges to manage these positions. These are jobs where pay can change by 10 percentage points or more year over year. Typically, fast-moving jobs are technology jobs, but they don't have to be. Here are some signs that indicate you may have a "hot job" on your hands:

- It takes longer than usual to fill this position because your top candidates have multiple offers.
- Employees in the position are excelling, but they have shorter than average tenures (e.g. employees are being recruited away or "poached").
- Employees are leaving due to wanting higher pay.

If you have in-demand positions like software engineer or data scientist, you might find yourself in a situation where the market has moved $10,000 or $20,000 for a position in just six or nine months. If you're using pay grades, and you need to adjust someone's pay by a significant amount, you'll either need to 1) move someone to a higher pay grade, or 2) adjust your salary structure.

If you choose to move someone into a higher pay grade, other employees may see that as an unfair move. For example, if you move individual-contributor engineers to the same grade as your Director of Finance, what will the Director of Finance think about this?

If you wait to adjust your salary structure, you probably have to wait until your next annual pay increase cycle to do so. Depending on how competitive a position is, waiting to make this change might mean losing top talent.

At this point, compensation management software like PayScale will automatically identify fast-moving/volatile jobs in various industries (e.g. Technology, Manufacturing, Finance, Retail & Customer Service, etc.), model out the skill sets that are driving those pay differentials, and alert comp teams on how "market rate" pay has changed for these positions.

2. NEWER JOBS / HYBRID JOBS

When you create a brand new position, the job can be initially hard to price as market data isn't readily available. Job pricing could also be tricky for hybrid positions -- think "Sales/Account Management" or "Office Manager/HR Generalist." Newer positions or hybrid positions might also be hard to fill if they require highly specific skills. And until the industry matures, the "going-rate" for these roles will move very quickly in response to changes in supply and demand. For all of these reasons, valuing these jobs from the traditional grade-based structure would not be possible or fruitful.

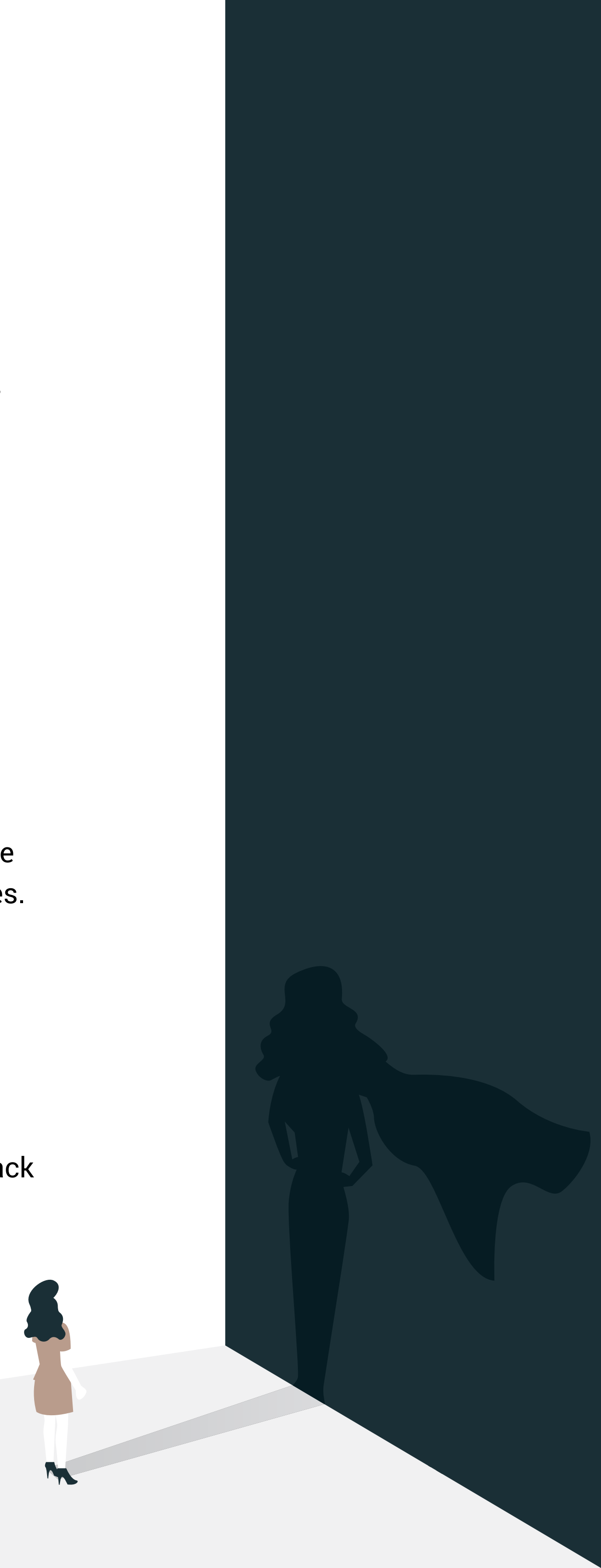
To price these new jobs, you'll want to answer questions such as:

- What skills do we need for these jobs?
- Where are those skills coming from (what job titles, what industries)?
- For people who have the relevant skills, what were they being paid?

To the extent that you're creating new jobs, job-based structures become even more important because you'll need to parse out the individual skills and the value of those skills to create realistic salary ranges.

3. MISSION-CRITICAL JOBS

Mission critical jobs to your organization are the ones you absolutely must hire the right people into. These might be management/executive level roles, or other roles you deem pivotal to your company's success. Whether they're moving quickly in the marketplace or not, we think it's important you keep track of those with job-based ranges.



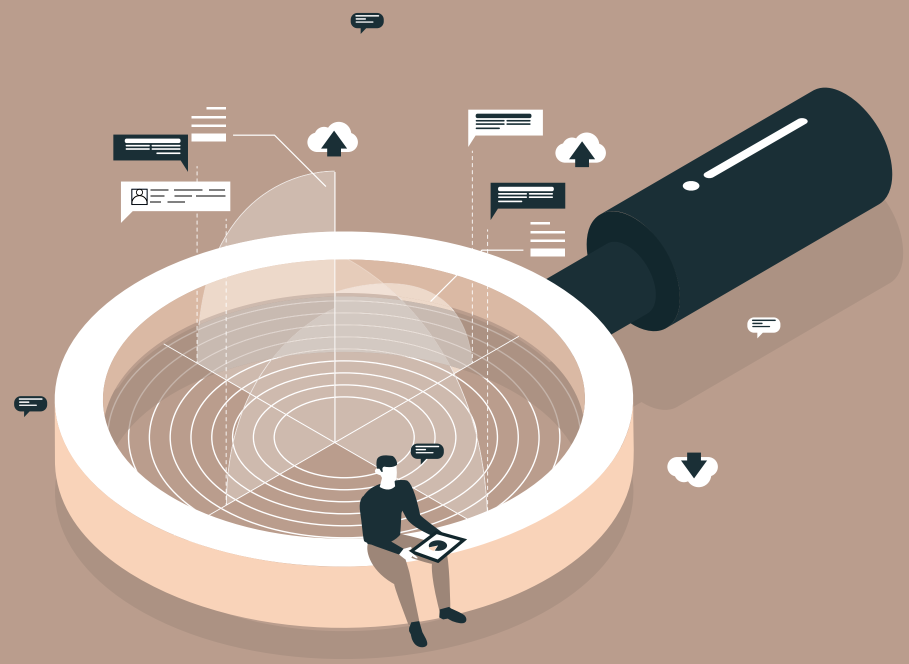
DATA AND TECHNOLOGY HAVE REMOVED THE BARRIERS TO JOB-BASED RANGES

In the past, implementing job-based ranges was very difficult due to data and technology barriers. First, comp teams didn't have the necessary market data to price all of their jobs. In the absence of data, it made sense to use the grade to rationalize the range for a position. Second, with the traditional systems, creating and managing a job-based pay structure is simply too tedious and time-consuming for resource-constrained compensation teams.

At this point, data and technology have both advanced to the point that comp teams no longer need to be held back by these constraints.

Increasing data availability is a key reason job-based ranges are possible. Here at PayScale, we acknowledge each salary data source has its own strengths and use cases because they have different methodologies and participant lists. One of the key benefits of using a compensation management platform like PayScale is this: you can quickly access a variety of data sources, identify market rates for your industry, cities, skill sets to understand the market value for every position.

Pricing each position also becomes more efficient with the help of a comp management platform. For example, PayScale has technology "under the hood" that automates the repetitive tasks associated with job evaluation and pricing (e.g. matching your jobs to survey jobs, recommending surveys and recommending pricing for each role).



TO LEARN MORE ABOUT THE DIFFERENT DATA SOURCES YOU CAN LEVERAGE, AS WELL AS HOW TECHNOLOGY LIKE ARTIFICIAL INTELLIGENCE IS RESHAPING THE COMPENSATION LANDSCAPE, CHECK OUT OUR REPORT THE SALARY DATA BRIEF.

SUMMARY

Getting compensation right is critical to attracting, motivating and retaining employees today. Taking a close look at your positions, and creating pay ranges based on market data will help you ensure that you're able to bring the right people into your organization, mitigate risks of turnover caused by inequitable pay practices and manage pay with confidence.

ABOUT PAYSCALE

PayScale offers modern compensation software and the most precise, real-time, data-driven insights for employees and employers alike. Thousands of organizations, from small businesses to Fortune 500 companies, use PayScale products to power pay decisions for millions of employees.

For more information, please visit: www.payscale.com or follow PayScale on Twitter: https://twitter.com/payscale.

FROM 2023 01 TO 2023 01

ACCOUNTS FOR:
100 General Fund

12301 Human Resources

ACCOUNTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12301 411100 General Property Taxes	-503,321	0	-503,321	.00	.00	-503,321.45	.0%
12301 421001 22101 State Aid	0	0	0	.00	.00	.00	.0%
12301 424001 22217 Federal Grants	0	0	0	.00	.00	.00	.0%
12301 424001 22219 Federal Grants	-93,136	0	-93,136	.00	.00	-93,135.77	.0%
12301 451002 Private Party Photocopy	-40	0	-40	.00	.00	-40.00	.0%
12301 451034 Badge Replacement Fee	-40	0	-40	-6.64	.00	-33.36	16.6%
12301 451200 Records & Reports	0	0	0	.00	.00	.00	.0%
12301 484005 Insurance Training Reimbursem	-3,000	0	-3,000	.00	.00	-3,000.00	.0%
12301 486010 Rebates	-6,990	0	-6,990	.00	.00	-6,990.00	.0%
12301 511110 Salary-Permanent Regular	188,492	0	188,492	16,508.68	.00	171,983.73	8.8%
12301 511110 22101 Salary-Permanent Regula	0	0	0	.00	.00	.00	.0%
12301 511210 Wages-Regular	52,259	0	52,259	5,073.55	.00	47,185.93	9.7%
12301 511210 22101 Wages-Regular	0	0	0	.00	.00	.00	.0%
12301 511210 22219 Wages-Regular	65,612	0	65,612	4,988.21	.00	60,623.47	7.6%
12301 511220 Wages-Overtime	31	0	31	.00	.00	30.78	.0%
12301 511220 22219 Wages-Overtime	0	0	0	.00	.00	.00	.0%
12301 511240 Wages-Temporary	0	0	0	.00	.00	.00	.0%
12301 511240 22101 Wages-Temporary	0	0	0	.00	.00	.00	.0%
12301 511310 Wages-Sick Leave	0	0	0	.00	.00	.00	.0%
12301 511320 Wages-Vacation Pay	0	0	0	.00	.00	.00	.0%
12301 511330 Wages-Longevity Pay	339	0	339	.00	.00	338.75	.0%
12301 511340 Wages-Holiday Pay	0	0	0	.00	.00	.00	.0%
12301 511350 Wages-Miscellaneous(Comp)	0	0	0	.00	.00	.00	.0%
12301 511380 Wages-Bereavement	0	0	0	.00	.00	.00	.0%
12301 512141 Social Security	16,617	0	16,617	1,499.53	.00	15,117.32	9.0%
12301 512141 22101 Social Security	0	0	0	.00	.00	.00	.0%
12301 512141 22219 Social Security	4,653	0	4,653	381.59	.00	4,271.83	8.2%
12301 512142 Retirement (Employer)	16,396	0	16,396	1,467.59	.00	14,928.67	9.0%
12301 512142 22101 Retirement (Employer)	0	0	0	.00	.00	.00	.0%
12301 512142 22219 Retirement (Employer)	4,462	0	4,462	.00	.00	4,461.59	.0%
12301 512144 Health Insurance	85,756	0	85,756	6,966.93	.00	78,789.45	8.1%
12301 512144 22101 Health Insurance	0	0	0	.00	.00	.00	.0%
12301 512144 22219 Health Insurance	17,293	0	17,293	.00	.00	17,293.08	.0%
12301 512145 Life Insurance	74	0	74	6.19	.00	68.09	8.3%
12301 512145 22101 Life Insurance	0	0	0	.00	.00	.00	.0%
12301 512145 22219 Life Insurance	12	0	12	.00	.00	12.00	.0%
12301 512150 FSA Contribution	0	0	0	.00	.00	.00	.0%
12301 512151 HSA Contribution	0	0	0	.00	.00	.00	.0%

FROM 2023 01 TO 2023 01

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12301 512151 22219 HSA Contribution	0	0	0	.00	.00	.00	.0%
12301 512152 Limited FSA Contribution	0	0	0	.00	.00	.00	.0%
12301 512153 HRA Contribution	0	0	0	.00	.00	.00	.0%
12301 512173 Dental Insurance	3,312	0	3,312	335.16	.00	2,976.84	10.1%
12301 512173 22101 Dental Insurance	0	0	0	.00	.00	.00	.0%
12301 512173 22219 Dental Insurance	1,104	0	1,104	.00	.00	1,104.00	.0%
12301 521218 Arbitrator	400	0	400	.00	.00	400.00	.0%
12301 521219 Other Professional Serv	17,300	0	17,300	.00	11,886.00	5,414.00	68.7%
12301 521219 22101 Other Professional Serv	0	0	0	.00	.00	.00	.0%
12301 521220 Consultant	0	0	0	.00	.00	.00	.0%
12301 521225 Section 125	39,300	0	39,300	2,882.10	.00	36,417.90	7.3%
12301 521226 Ergonomics	400	0	400	.00	.00	400.00	.0%
12301 521227 Position Classifications	1,000	0	1,000	.00	.00	1,000.00	.0%
12301 521228 Labor Negotiations	22,500	0	22,500	.00	.00	22,500.00	.0%
12301 521229 Recruitment Related	10,670	0	10,670	.00	41,200.00	-30,530.00	386.1%
12301 521229 22101 Recruitment Related	0	0	0	.00	.00	.00	.0%
12301 521296 Computer Support	0	0	0	.00	.00	.00	.0%
12301 531105 Flex Plan Surplus	0	0	0	.00	.00	.00	.0%
12301 531243 Furniture & Furnishings	0	0	0	.00	.00	.00	.0%
12301 531298 United Parcel Service	0	0	0	.00	.00	.00	.0%
12301 531303 Computer Equipmt & Software	6,946	0	6,946	.00	.00	6,946.26	.0%
12301 531311 Postage & Box Rent	400	0	400	.00	.00	400.00	.0%
12301 531312 Office Supplies	800	0	800	.00	.00	800.00	.0%
12301 531312 22101 Office Supplies	0	0	0	.00	.00	.00	.0%
12301 531313 Printing & Duplicating	50	0	50	.00	.00	50.00	.0%
12301 531313 22101 Printing & Duplicating	0	0	0	.00	.00	.00	.0%
12301 531314 Small Items Of Equipment	0	0	0	.00	.00	.00	.0%
12301 531320 22101 Safety Supplies	0	0	0	.00	.00	.00	.0%
12301 531320 22217 Safety Supplies	0	0	0	.00	.00	.00	.0%
12301 531322 Subscriptions	6,395	0	6,395	.00	.00	6,395.00	.0%
12301 531323 Subscriptions-Tax & Law	0	0	0	.00	.00	.00	.0%
12301 531324 Membership Dues	790	0	790	457.50	.00	332.50	57.9%
12301 531326 Advertising	8,200	0	8,200	.00	.00	8,200.00	.0%
12301 531351 Gas/Diesel	150	0	150	.00	.00	150.00	.0%
12301 531357 Employee Recognition	6,990	0	6,990	87.82	.00	6,902.18	1.3%
12301 531357 22101 Employee Recognition	0	0	0	.00	.00	.00	.0%
12301 532325 Registration	2,525	0	2,525	525.00	.00	2,000.00	20.8%
12301 532332 Mileage	500	0	500	.00	.00	500.00	.0%
12301 532334 Commercial Travel	450	0	450	.00	.00	450.00	.0%
12301 532335 Meals	250	0	250	.00	.00	250.00	.0%
12301 532336 Lodging	1,670	0	1,670	487.41	.00	1,182.59	29.2%
12301 532339 Other Travel & Tolls	100	0	100	.00	.00	100.00	.0%

FROM 2023 01 TO 2023 01

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12301 532350 Training Materials	7,525	0	7,525	-1,798.88	.00	9,323.88	23.9%
12301 533225 Telephone & Fax	0	0	0	.00	.00	.00	.0%
12301 535242 Maintain Machinery & Equip	650	0	650	.00	.00	650.00	.0%
12301 571004 IP Telephony Allocation	318	0	318	.00	.00	318.00	.0%
12301 571005 Duplicating Allocation	417	0	417	.00	.00	417.00	.0%
12301 571007 MIS Direct Charges	0	0	0	.00	.00	.00	.0%
12301 571009 MIS PC Group Allocation	7,208	0	7,208	.00	.00	7,208.00	.0%
12301 571010 MIS Systems Grp Alloc(ISIS)	2,640	0	2,640	.00	.00	2,640.00	.0%
12301 591519 Other Insurance	3,570	0	3,570	.00	.00	3,570.00	.0%
12301 591520 Liability Claims	0	0	0	.00	.00	.00	.0%
12301 592006 WRS Interest	0	0	0	.00	.00	.00	.0%
12301 594813 Capital Office Equip	0	0	0	.00	.00	.00	.0%
12301 594818 Capital Computer	0	0	0	.00	.00	.00	.0%
12301 699999 Budgetary Fund Balance	0	0	0	.00	.00	.00	.0%
TOTAL Human Resources	0	0	0	39,861.74	53,086.00	-92,947.74	.0%

FROM 2023 01 TO 2023 01

ACCOUNTS FOR:
100 General Fund

12302 Safety

ACCOUNT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12302 411100 General Property Taxes	-125,229	0	-125,229	.00	.00	-125,228.66	.0%
12302 474106 Intergovt Shared Services	0	0	0	.00	.00	.00	.0%
12302 485200 Donations Restricted	0	0	0	.00	.00	.00	.0%
12302 511110 Salary-Permanent Regular	75,688	0	75,688	.00	.00	75,688.45	.0%
12302 511210 Wages-Regular	0	0	0	.00	.00	.00	.0%
12302 511240 Wages-Temporary	0	0	0	.00	.00	.00	.0%
12302 511310 Wages-Sick Leave	0	0	0	.00	.00	.00	.0%
12302 511320 Wages-Vacation Pay	0	0	0	.00	.00	.00	.0%
12302 511340 Wages-Holiday Pay	0	0	0	.00	.00	.00	.0%
12302 511350 Wages-Miscellaneous(Comp)	0	0	0	.00	.00	.00	.0%
12302 511380 Wages-Bereavement	0	0	0	.00	.00	.00	.0%
12302 512141 Social Security	5,424	0	5,424	.00	.00	5,424.30	.0%
12302 512142 Retirement (Employer)	5,147	0	5,147	.00	.00	5,146.81	.0%
12302 512144 Health Insurance	22,821	0	22,821	.00	.00	22,821.10	.0%
12302 512145 Life Insurance	12	0	12	.00	.00	12.00	.0%
12302 512150 FSA Contribution	0	0	0	.00	.00	.00	.0%
12302 512151 HSA Contribution	0	0	0	.00	.00	.00	.0%
12302 512152 Limited FSA Contribution	0	0	0	.00	.00	.00	.0%
12302 512153 HRA Contribution	0	0	0	.00	.00	.00	.0%
12302 512173 Dental Insurance	1,104	0	1,104	.00	.00	1,104.00	.0%
12302 531243 Furniture & Furnishings	0	0	0	.00	.00	.00	.0%
12302 531303 Computer Equipmt & Software	0	0	0	.00	.00	.00	.0%
12302 531311 Postage & Box Rent	30	0	30	.00	.00	30.00	.0%
12302 531312 Office Supplies	50	0	50	.00	.00	50.00	.0%
12302 531313 Printing & Duplicating	30	0	30	.00	.00	30.00	.0%
12302 531314 Small Items Of Equipment	900	0	900	.00	.00	900.00	.0%
12302 531320 Safety Supplies	850	0	850	.00	.00	850.00	.0%
12302 531322 Subscriptions	3,600	0	3,600	.00	.00	3,600.00	.0%
12302 531323 Subscriptions-Tax & Law	0	0	0	.00	.00	.00	.0%
12302 531324 Membership Dues	810	0	810	.00	.00	810.00	.0%
12302 531326 Advertising	0	0	0	.00	.00	.00	.0%
12302 532325 Registration	750	0	750	.00	.00	750.00	.0%
12302 532332 Mileage	150	0	150	.00	.00	150.00	.0%
12302 532335 Meals	210	0	210	.00	.00	210.00	.0%
12302 532336 Lodging	570	0	570	.00	.00	570.00	.0%
12302 532339 Other Travel & Tolls	0	0	0	.00	.00	.00	.0%
12302 532350 Training Materials	4,500	0	4,500	.00	.00	4,500.00	.0%
12302 535242 Maintain Machinery & Equip	0	0	0	.00	.00	.00	.0%

FROM 2023 01 TO 2023 01

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12302 571004 IP Telephony Allocation	0	0	0	.00	.00	.00	.0%
12302 571005 Duplicating Allocation	0	0	0	.00	.00	.00	.0%
12302 571009 MIS PC Group Allocation	1,201	0	1,201	.00	.00	1,201.00	.0%
12302 571010 MIS Systems Grp Alloc(ISIS)	377	0	377	.00	.00	377.00	.0%
12302 591519 Other Insurance	1,004	0	1,004	.00	.00	1,004.00	.0%
12302 594820 Capital Other	0	0	0	.00	.00	.00	.0%
12302 699999 Budgetary Fund Balance	0	0	0	.00	.00	.00	.0%
TOTAL Safety	0	0	0	.00	.00	.00	.0%
TOTAL General Fund	0	0	0	39,861.74	53,086.00	-92,947.74	.0%
TOTAL REVENUES	-731,756	0	-731,756	-6.64	.00	-731,749.24	
TOTAL EXPENSES	731,756	0	731,756	39,868.38	53,086.00	638,801.50	

FROM 2023 01 TO 2023 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	0	0	0	39,861.74	53,086.00	-92,947.74	.0%