AGENDA
Personnel and Administrative Committee
Tuesday, January 14, 2014
8:30 a.m.
Assembly Room of the Sawyer County Courthouse
DISCUSSION and/or ACTION on all items

1. Meeting Agenda


3. Courthouse Committee recommendation to fill a Deputy Clerk of Court position in the Clerk of Court office

4. ESS unit employees – hours and benefits

5. Health and Human Services Department reorganization and approval of hiring a CPS Unit Supervisor.

6. Finance Committee recommendation to fill a Deputy Treasurer position in the Treasurer office

7. Addendum to the Independent Contractor Agreement for Radios/Paging/Tower Communications

8. Procedures to initiate reduction of County expenses during 2014 prior to development of 2015 Sawyer County Budget

9. Human Resources Report
   a. Time Sheets and Accounting Issues discussion/action
   b. Longevity rates discussion and/or action
   c. Monthly Expense Vouchers and Out of County Travel

10. Accounting Manager Report
    a. Meal Reimbursement
    b. EO Johnson print management
    c. Financial Software Discussion
    d. Monthly Expense Vouchers and out of County travel

11. Other Matters for Discussion Only

12. Adjourn
minutes of the meeting of the Personnel and Administrative Committee
Sawyer County Board of Supervisors
December 17, 2013, 8:30 a.m., Assembly Room, Sawyer County Courthouse

members present: Hal Helwig (Chair), Ron Kinsley, Dale Schleeter, Warren Johnson, Kathy McCoy, Fred Zietlow, Jim Bassett

also present: Accounting Manager Melissa Roach, Human Resource Manager Michelle Jepson, County Clerk
Kris Mayberry

Motion by Zietlow, 2nd by Kinsley, to approve the meeting agenda. Motion carried.

Motion by Bassett, 2nd by Zietlow, to approve the November 12, 2013 meeting minutes. Motion carried.

The Committee reviewed the Health and Human Services Board recommendation for approval to fill an
Information and Assistance Specialist/Social Worker position in the Aging and Disability Resource Center unit
of the Sawyer County Health and Human Services Department. Motion by Bassett, 2nd by Kinsley, to
recommend County Board approval to fill the position. Motion carried.

The Committee discussed that filling the clerical position that was approved in the 2014 Health and Human
Services Department budget has been put on hold pending the department’s reorganization that is now in
progress. Another clerical position has been vacated by a resignation and needs to be filled. Motion by
Kinsley, 2nd by Johnson, to recommend County Board approval to fill that position. Motion carried.

The Committee reviewed the request of 2 Economic Support Specialists in the Health and Human Services
Department to adjust their hours of work. Currently both work the normal 35 hours per week with full benefits.
One of these employees would like to work 30 hours per week while retaining full benefits and the other would
work 40 hours a week. The Health and Human Services Board meets this evening and will discuss the
request. Motion by Kinsley, 2nd by Schleeter, to table consideration of the request. Motion carried.

Human Resource Manager Michelle Jepson presented the Courthouse Committee recommendation for
approval to fill the Deputy Circuit Court Clerk position that will be vacant due to the resignation of Circuit Court
Clerk Anne Marie Swanson (effective January 10, 2014), providing that Chief Deputy Clerk of Court Claudia
Burgan is appointed Circuit Court Clerk, and providing that a Deputy now working the Clerk of Court’s Office is
appointed as Chief Deputy Clerk of Court. Motion by Johnson, 2nd by McCoy, to recommend County Board
approval of the Courthouse Committee recommendation. Motion carried.

Motion by Bassett, 2nd by Schleeter, to table consideration of the roles and responsibilities of the Finance
Committee. Motion carried.

Motion by Johnson, 2nd by Bassett, to refer consideration of a proposed addendum to the independent
contractor agreement for radios, paging system, and communication towers to the January meeting of the
Committee. Motion carried.

The Committee reviewed and discussed proposed professional service agreements with Carlson Dettmann
Consulting for a classification and compensation study ($29,000 fee) and for development of new County
employee policies and procedures ($7,500 fee). Motion by Bassett, 2nd by Johnson, to recommend County
Board approval of an agreement for Carlson Dettmann Consulting to provide Sawyer County with a
classification and compensation study and with new County employee policies and procedures for a total fee of
$35,000, with the funds to come from the Contingency Fund Account of the 2013 Sawyer County Budget,
subject to review and approval by Sawyer County Corporation Counsel Thomas J. Duffy. Motion carried.

The Committee reviewed the proposal of the Wisconsin County Mutual Insurance for the renewal of Sawyer
County’s public entity liability insurance coverage for 2014. Motion by McCoy, 2nd by Bassett, to recommend
County Board approval of the renewing the coverage with the same coverage terms and conditions as in 2013,
including the $5,000 deductible option. Motion carried.
Human Resource Manager Michelle Jepson presented a written department report and her request for approval to attend the WPELRA annual conference being held January 30-31, 2014, in Madison; and to attend the Wisconsin Counties Association "Lean Government Initiatives" seminar being held January 27, 2014 in Stevens Point. Motion by Kinsley, 2nd by Johnson, to approve the requests. Motion carried.

Accounting Manager Melissa Roach provided a written report, including proposals for the 2013-2015 County audits; an update on the adopted 2014 Sawyer County Budget, the apportionment, and levy limit worksheet; development of a financial procedures manual; implementation of the scanning of vendor invoices; and changes to procedures for the issuance of department office supplies from the central supply room.

The Committee reviewed a proposal for revisions to Sawyer County’s Purchase Card and Credit Card Policy and Procedures, including the provisions that the cards not be used for any employee meal expenses. Motion by Johnson, 2nd by Zietlow, to recommend County Board approval of the revisions. Motion carried.

The Committee discussed department concerns for new procedures implemented for employee meal reimbursement and whether cash advances should only be made for employees travelling outside of the County for 3 days or more. At their November meeting the Committee determined to have Accounting Manager Melissa Roach discuss the procedures with Sheriff Mark Kelsey. Motion by Zietlow, 2nd by Johnson, to table further discussion of employee meal reimbursement. Motion carried.

The Committee discussed recent changes to purchasing procedures which require the issuance of department office supplies from the central supply room. The Committee also discussed the Highway Committee determination that the Highway Department is exempt from the requirement to purchase office supplies from the central supply room due to the distance from the Highway Department. The Committee also discussed whether the Sheriff’s Department should be exempt from the requirement and referred that issue to the Public Safety Committee. Motion by McCoy, 2nd by Schleeter, to approve that the Highway Department is exempt from the requirement to purchase office supplies from the central supply room. Motion carried.

The Committee discussed that the policy and mileage rate for the County Car pool will be addressed in the development by Carlson Dettmann Consulting of County employee policies and procedures.

Accounting Manager Melissa Roach presented a summary of proposals for the financial audit of Sawyer County for 2013, 2014, and 2015. The Finance Committee recommends approval of the proposal of Certified Public Accountants Anderson, Hager & Moe for the financial audit for the 3 years, but for just the 1 year (2013) for the additional work on the Highway Department closing and Schedule A. The recommendation includes that any work included in the proposal that is done by County personnel will be credited to Sawyer County. Motion by McCoy, 2nd by Schleeter, to recommend County Board approval of the Finance Committee recommendation. Motion carried.

Accounting Manager Melissa Roach requested approval to attend the Wisconsin Counties Association "Lean Government Initiatives" seminar being held January 27, 2014 in Stevens Point. Motion by McCoy, 2nd by Kinsley, to approve the request. Motion carried.

The Committee discussed the tentative bargaining unit agreement for the County’s law enforcement employees for 2014 and 2015 that the Labor Negotiations Committee will present to the County Board of Supervisors.

Motion by Kinsley, 2nd by Schleeter, to adjourn the meeting. Motion carried.

minutes prepared by Sawyer County Clerk Kris Mayberry
REQUEST TO FILL VACANCY IN BUDGETED POSITION

Title of Position: Deputy Clerk of Court (replacing the position leaving 1/10/2013)

Department: Clerk of Court # of Positions to be Filled: 1

Brief description of duties of this position:
This deputized position provides complex support for the court system under the provisions of Wisconsin State Statute 59.40. Under the direction of the Clerk of Court or Chief Deputy, this position performs a variety of duties which require skilled clerical, record keeping, computer and public contact work. The position requires skills in court procedures, including jury management and keeping minutes in court. Considerable judgment is required in screening calls, answering questions of the public, prioritizing work and adapting to changes in procedure. Knowledge of all duties performed by others within the Clerk of Court office to provide backup is required.

Entry, docketing, disposition and scheduling of cases. Court clerking, scanning files, case and exhibit disposition. Prepare any necessary reports. Immediately docket and satisfy judgments/liens. Prepare files for appeal within deadlines specified by Statutes.

A variety of clerical duties including answering the phone, taking messages, and referring calls; receipting monies; processing passports; filing small claims and divorces, etc.; preparing bonds, restraining orders, payment plans and wage assignments; and providing general information.

Backup all divisions of the court: civil, criminal, traffic, ordinance, family, paternity and small claims.

Mainly the civil clerk w/clerking for all case types as needed

Provide back-up fiscal accounting/bookkeeping functions as needed.

Respond professionally to public contact and job responsibilities.

Note: The Clerk of Circuit Court's office currently employs more than one Deputy Clerk of Circuit Court. The position descriptions for this office break down duties as they are currently assigned to specific positions. This should not be interpreted to imply that the Deputy positions have any rights to perform certain duties or cannot be assigned different duties. Each Deputy Clerk of Circuit Court position may be assigned duties at the Clerk of Circuit Court's sole discretion.
Can this position be eliminated and the functions performed by remaining staff? (please explain)
After analyzing the position, department and case load I do not believe that it can be eliminated.
- There is more court with Judge Wright than there was in the past – he runs court from about 8:15 a.m. until 4:00 p.m., almost every day. This takes a clerk out of the office every day. If there is a visiting judge and small claims that takes three out of the five of us out of the office.
- The office has kept the passports to continue to collect the revenue associated with them, but they do take quite a bit of time to handle them.
- The office spends a lot of its time doing the paperwork associated with collections. This has worked out well for the department since the collections are still very good.

Are these duties the responsibility of Sawyer County government or can they be fulfilled by an outside agency?
These duties are the responsibility of Sawyer County government and cannot be filled by any outside agency – this position handles the court system for Sawyer County.

What is the anticipated annual cost of this position (including benefits, if any)?
Total package with wages and benefits is approximately $63,000.

What is the source of funding for this position?
This position is all levy money however, it must be noted that with these positions the office collects and generates a lot of money for the County.
Bailf - bail forfeiture is money the court orders forfeited to the county and that we collect
INTJ - interest on judgments is 100% Sawyer County money - we charge 12% interest on the judgments we take on unpaid fines and forfeitures
Case filings generate revenue for the county
IIDS and payplan application fees as well as passports

Position is: ___ approved by the __________________________ (committee)  Date: __________________________
___ denied
SAWYER COUNTY
Position Description

TITLE: Deputy Clerk of Circuit Court II & III

DEPARTMENT: Clerk of Circuit Court

SUPERVISOR: Clerk of Circuit Court

GENERAL DESCRIPTION:

This deputized position provides complex support for the court system under the provisions of Wisconsin State Statute 59.40. Under the direction of the Clerk of Court or Chief Deputy, this position performs a variety of duties which require skilled clerical, record keeping, computer and public contact work. The position requires skills in court procedures, including jury management and keeping minutes in court. Considerable judgment is required in screening calls, answering questions of the public, prioritizing work and adapting to changes in procedure. Knowledge of all duties performed by others within the Clerk of Court office to provide backup is required.

DUTIES AND RESPONSIBILITIES:


A variety of clerical duties including answering the phone, taking messages, and referring calls; receiving monies; processing passports; filing small claims and divorces, etc.; preparing bonds, restraining orders, payment plans and wage assignments; and providing general information.

Backup all divisions of the court: civil, criminal, traffic, ordinance, family, paternity and small claims.

Provide back-up fiscal accounting/bookkeeping functions as needed.

Respond professionally to public contact and job responsibilities.

Note: The Clerk of Circuit Court’s office currently employs more than one Deputy Clerk of Circuit Court. The position descriptions for this office break down duties as they are currently assigned to specific positions. This should not be interpreted to imply that the Deputy positions have any rights to perform certain duties or cannot be assigned different duties. Each Deputy Clerk of Circuit Court position may be assigned duties at the Clerk of Circuit Court’s sole discretion.

Add position-specific duties here.
QUALIFICATIONS, KNOWLEDGE, SKILLS AND ABILITIES:

High School diploma or equivalent with one to two years of related office experience and/or legal experience. An Associate Degree in office administration, paralegal, or a related field is preferred. Working knowledge of the court system.

Mathematical abilities including percentages, fractions, and decimals. Ability to accurately type (keyboard) words per minute and key-in numbers per minute on a 10-key calculator. Must possess strong computer skills; be able to work independently; communicate clearly, concisely and tactfully; accurately perform work within strict time limits; maintain a high level of confidentiality, discretion and integrity; establish and maintain effective working relationship with government officials, staff, legal community and the general public; and ability to apply laws, policies, regulations and procedures. Must be available, if necessary, to clerk Court proceedings which extend beyond the normal working hours.

The person in this position must be able to hear normal voices and sounds and talk to interact with the public. Sufficient vision is necessary to read small print on paper or computer screen. Work is mostly sedentary in a typical office setting. Frequent walking and standing is required. The physical demands described here are representative of those that must be met in order for an individual to perform all the functions of the position. Reasonable accommodations may be offered to enable an individual with disabilities to perform the essential functions of the position.

CLOSING STATEMENT:

This description has been prepared to assist in evaluating responsibilities, duties and skills of the position. The duties listed above are intended as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position. The job description does not constitute an employment agreement between the County and employee and is subject to change by the County as the needs of the County and the requirements of the position change.

FAIR LABOR STANDARDS ACT CATEGORY: Non-exempt
minutes of the meeting of the Courthouse Committee
Sawyer County Board of Supervisors
December 12, 2013, 6:30 p.m., Assembly Room, Sawyer County Courthouse

members present: Dale Schleeter (Chair), Walt Jaeger, Ron Kinsley, Bill Voight, Tom Duffy

also present: LCO Child Support Program Director Susan Smith, LCO Child Support Program Attorney Tish Keahna; Chief Deputy Clerk of Court Claudia Burgan, Deputy Clerk of Court Patsy Aubart, Deputy Clerk of Court Kelly Clerk, County Surveyor/Land Records Department Director Dan Pleoger, Information Technology Department Director Mike Coleson, County Clerk Kris Mayberry

Motion by Duffy, 2nd by Jaeger, to approve the meeting agenda as presented. Motion carried.

Motion by Voight, 2nd by Kinsley, to approve the November 7, 2013 meeting minutes. Motion carried.

The Committee discussed that Circuit Court Judge Gerald Wright had informed the Committee at their November meeting that the recently vacated Deputy Clerk of Circuit Court position needs to be filled and objected to the removal of funds for the position from the proposed 2014 Sawyer County Budget. Judge Wright has also informed the Committee that there will be an additional vacant Deputy Clerk of Court position due to the resignation of Circuit Court Clerk Anne Marie Swanson (effective January 10, 2014) and his plans to appoint Chief Deputy Clerk Claudia Burgan to the Circuit Court Clerk position and to appoint a Deputy now working the Clerk of Court’s Office as Chief Deputy Clerk of Court. Motion by Duffy, 2nd by Kinsley, to recommend Personnel and Administrative Committee and County Board approval to fill the Deputy Circuit Court Clerk position that will be vacant due to Ms. Swanson’s resignation effective January 10th, providing that Ms. Burgan is appointed Circuit Court Clerk, and providing a Deputy now working the Clerk of Court’s Office is appointed as Chief Deputy Clerk of Court. Motion carried.

The Committee determined to take no action at this time on Circuit Court Judge Gerald Wright’s request to fill the other position that he requested be filled in the Circuit Court Clerk’s Office.

The Committee reviewed a proposed 2014 consulting agreement with KD Consulting for services to be provided as follows: Health and Human Services Department expense spreadsheets, County Treasurer checks program, County Treasurer land inventory program, Treasurer lottery credit export to state, Real Property Lister statement of assessment, Real Property Lister Novus export, County Treasurer electronic tax settlement submission program, and any other support requested. Motion by Kinsley, 2nd by Jaeger, to recommend County Board approval of the agreement. Motion carried.
A request for two economic support staff to adjust their time was presented to the board with an overview of the details from the Human Resource Manager. The matter was tabled by the Personnel Committee earlier today. After discussion, a motion was made by Dale Schleeter, seconded by Warren Johnson to allow staff to adjust hours with pro-rated benefits or stay at 35 hours with full-time benefits and forward the recommendation to the Personnel Committee; motion carried.

Juvenile Residential Facility
The census at Oasis fluctuates between three and four. The director reported a possible rental (referred by Gary Nathan) for the vacant side of Oasis opted for a different facility. Pursuit of a renter continues.

Revenue and Expense Statement
Copies of the October and November Revenue and Expense Statements for Health and Human Services were reviewed. A motion was made by Ron Kinsley, seconded by Tweed Shuman to accept the Revenue and Expense reports as presented; motion carried.

Out of County Travel
Proposed out of county travel and training for the months of December 2013/January 2014 was submitted for approval. A motion was made by Shirley Suhesen, seconded by Sis Hale to approve the out of county travel and training; motion carried.

Family Support Waiting List
Amy Nigbor presented a revised policy regarding the Family Support Waiting List. This policy would replace the 2008 version, making it similar to the Children’s Long Term Support Program policy. With recent staffing changes, the unit’s goal is to move Family Support clients to the CLTS waiver not only to better manage client care, but also to allow the capture of case management revenues. A motion was made by Tweed Shuman, seconded by Dale Schleeter to approve the updated policy; motion carried.

Collaboration Update
Eileen Slmak provided information regarding the Northwoods Shared Services Project and its possible impact not only on Sawyer County but nation wide. This project is funded through the Center for Sharing Public Health Services to explore how cross-jurisdictional-sharing can lead to greater efficiency and impact. Participation in the collaborative allows the project to explore ways to share resources with the goal of providing more efficient and effective public health services despite the significant decline in public health funding. Members of the project would like to obtain input from the board regarding the collaborative effort. A motion was made by Tweed Shuman, seconded by Carol Pearson to share the information with the full county board; motion carried. Eileen Slmak will contact members of the project to schedule a meeting date.

Clerical Position
A member of the clerical staff submitted her resignation and her last day of work was December 6. Today, the personnel committee approved filing this position. A motion was made by Carol Pearson, seconded by Chuck Gunderson to fill the position and forward recommendation to the full county board; motion carried. The administrative team has taken the following measures to alleviate the problems caused by the shortage of clerical staff: the upstairs desk will be closed on Wednesday nights directing traffic to the downstairs reception desk for assistance; incoming agency calls will now be sent to one main receptionist and subsequent calls are put into a queue to wait for the receptionist, and the number of WIC clinics will be reduced, while extending hours for the well-attended clinics.

Limited Term Employee
With the clerical staff down two positions, soon to be three (see next agenda item), Patty Dujardin, clerical supervisor, requested the hiring of a limited term employee to assist during the staff shortage. A current economic support PPACA worker, not needed at this time by the consortium, who has previously worked in a clerical function for Sawyer County HHS, could offer immediate assistance to the unit. All twelve directors of the consortium, her supervisor and the employee have approved the switch to the clerical unit on a limited term basis. A motion was made by Chuck Gunderson, seconded by Warren Johnson to approve the limited term employee effective Monday, December 23 for up to ninety days, and to forward recommendation to the full county board; motion carried.

Family Leave Request
A member of the clerical staff has requested family leave for a family member lasting approximately three weeks, at least until January 13, 2014; possibly longer. A motion was made by Tweed Shuman, seconded by Dale Schleeter to authorize the family leave; motion carried.

Plan for the Reintegration of a Health and Human Services Department Supervisor
A letter has been sent to Mr. Bauer to initiate his reintegration to the department.

Plan to Address State of Wisconsin Recommendations for Sawyer County’s Child Welfare Services
In agreement with the state, steps will be taken to reorganize the Child Welfare Unit. The director reports training for all child welfare staff and the director will start immediately in conjunction with LCO. The director will bring a complete plan to the Health and Human Services board in January, 2014.

Executive Committee Interviews
Interview dates have been set as follows:
Thursday, January 23, 2014 at 6:00 P.M. - Information and Assistance Specialist/Social Worker position
Thursday, January 30, 2014 at 6:00 P.M. - Clerical position

Adjournment
A motion to adjourn was made by Warren Johnson, seconded by Chuck Gunderson; motion carried. Meeting adjourned at 7:48 P.M.
REQUEST TO FILL VACANCY IN BUDGETED POSITION

Title of Position: Deputy Treasurer

Department: Treasurer # of Positions to be Filled: 1

Brief description of duties of this position:
The purpose of this position is to assist the County Treasurer with compliance to Wisconsin State Statute 59.25. Duties of the County Treasurer’s office include, but are not limited to: Receive all moneys from all sources belonging to the county; pay out all moneys belonging to the county; collect amount of county taxes collected by municipal treasurers; keeping books of receipt and expenditure of all moneys which come into the Treasurer’s office; furnish the department of revenue completed tax roll settlement sheets; and all other duties required of the treasurer by law or by County directive.

Many other duties – see updated job description

Can this position be eliminated and the functions performed by remaining staff? (please explain) No. There are too many duties to be completed on a daily basis (in 2013 over 4000 receipts were posted to GL, the majority are done in the Treasurer’s Office and over $ was deposited in 2013). With other seasonal procedures many requests for research, record updates are not completed in a reasonable time line. Chart of Account for Payment codes needed for GL receipt posting are done in this office for consistency. We assist with County Land Sales, Audit Reports, the new Purchase Card Set up and maintenance. Unreasonable amounts of extra hours are needed to meet reporting deadlines to the State of Wisconsin for mandated reporting. (i.e., settlements of Tax payments (Jan, Feb, & Aug.), Lottery & Gaming Credits, First Dollar Credits). I am processing the daily duties so Barb can process the batches of tax receipts from the municipalities. I am assisting municipalities with getting correct tax amounts to proper owners from 2013 splits (working with the municipal assessors). We both are working to get tax bills to new owners as the Deeds were only updated to the end of Sept. when the tax bills were printed the week of Dec. 9th. Granted there are times in the year when we do have time to assist Land Records to catch up on their process but not for any extended amount of time. We did provide Lavonne to help in October but that grew into an extended stay and we were not able to get caught up into 2014. This is the beginning of the Tax Foreclosure for the 2009 delinquent taxes that will be completed in December. Notices were mailed in December. We will also publish the 2011 delinquent taxes in February and notices will be mailed in January. From the August 2013 InRem we have 8 parcels now requesting Preference to Previous Owner. Statement of Taxes and Applications are prepared.

Are these duties the responsibility of Sawyer County government or can they be fulfilled by an outside agency?
These duties are the responsibility of Sawyer County government and can not be filled by any outside agency – this position requires a Deputy who can perform accounting functions for the county.
What is the anticipated annual cost of this position (including benefits, if any)?
Total package with wages and benefits is approximately $40,000.00 - $65,000.

What is the source of funding for this position?
100% Levy

Position is: ___ approved by the ____________________________ Date: _________________
___ denied (committee)
Sawyer County Position Description

Title: Deputy Treasurer
Reports to: County Treasurer

Purpose of Position:
The purpose of this position is to assist the County Treasurer with compliance to Wisconsin State Statute 59.25. Duties of the County Treasurer’s office include, but are not limited to: Receive all moneys from all sources belonging to the county; pay out all moneys belonging to the county; collect amount of county taxes collected by municipal treasurers; keeping books of receipt and expenditure of all moneys which come into the Treasurer’s office; furnish the department of revenue completed tax roll settlement sheets; and all other duties required of the treasurer by law or by County directive.

Essential Duties and Responsibilities
The duties and responsibilities described below are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Maintain and check all Account activity including banking and departments
  - Process and balance daily bank deposit and maintain spreadsheets for account balances and monthly receipts – checking account activity on-line with banks verifying deposits, direct deposits and paid checks
  - Balance cash reconciliation sheet and County Treasurer reconciliation sheets for the monthly reports
  - Monitor outstanding checks – reissue or cancel when necessary
  - Write, document and maintain revolving cash receipts
  - Balance and complete general receipts for all departments
  - Receipt and maintain records of investment on all checking and savings accounts and Certificates of Deposit
  - Receipt and maintain records of payments from retired county employees on benefit plans
  - Process monthly payments for quarterly reports as necessary
  - Receipt and remit payment for Clerk of Court fines and information
- Process County tax information
  - Balance municipalities tax receipt batches
  - Maintain and process InRem information and documentation
  - Receipt and redeem Redemption and County tax payments
  - Balance Redemption and County Tax receipts to accounting system
  - Maintain Lottery and Gaming Credit applications and withdrawals documentation and on the tax system
  - Type equalized value statements as requested
  - Research delinquent taxes and tax information for customers and realtors
  - Verify taxes and MFL status for cutting permits
  - Work with land records office with maps and information as necessary
  - Prepare spring publication of delinquent taxes eligible for foreclosure action
  - Print and mail delinquent tax statements and postponed tax reminders
  - Assist with preparation of the delinquent tax year sale book
- Maintain and update County Land Sale list and mailing information
  - Post certificates that were cancelled, balance with tax system report, and post to sales book
  - Balance Sales Book to tax system reports
- Complete address change requests made in person, by phone or by mail and maintain documentation of changes
- Maintain spreadsheets and information from the department for reports and to process month-end reports as necessary
- Provide administrative duties as necessary including phones, customers and mail
- Work with auditors preparing reports and verify balances with general ledger
- Performs other duties as required or assigned by the County Treasurer
QUALIFICATIONS, KNOWLEDGE, SKILLS AND ABILITIES:
A high school diploma is required. An associate degree in office administration or a related field and/or financial experience is preferred. Experience and abilities necessary to perform the job include, but are not limited to:

- Meticulous to detail and procedure for proper processing of payments and records.
- Mathematical abilities including percentages, fractions and decimals.
- Considerable knowledge of government operations and regulations in order to provide information to the public.
- Excellent communication skills to serve and assist the public.
- Ability to use personal computer for data entry and retrieval and for word processing, calculator, copy machine, fax machine, telephone, and similar office equipment.
- Ability to follow oral and written instructions.
- Ability to establish and maintain effective working relationships with government officials and staff, supervisors, and the general public.
- Ability to maintain confidentiality.

The person in this position must be able to hear and talk to interact with the public. The Deputy County Treasurer must have sufficient vision to read small print. Work is performed in an office setting where the temperature and noise levels are usually moderate.

CLOSING STATEMENT:
The physical demands described are representative of those that must be met in order for an individual to perform all the functions of the position. Sawyer County will comply with the Americans with Disabilities Act regarding reasonable accommodations which enable an otherwise qualified individual with a disability to perform the essential functions of the position.

This description has been prepared to assist in evaluating responsibilities, duties and skills of the position. The duties listed above are intended as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position. The job description does not constitute an employment agreement between the County and employee and is subject to change by the County as the needs of the County and the requirements of the position change.

FAIR LABOR STANDARDS ACT CATEGORY: Non-Exempt Position

_________________________  __________________________
Employee Signature  Date

_________________________  __________________________
Supervisor Signature  Date

_________________________  __________________________
Human Resources Signature  Date

UPDATED  08/12/2008
REVISED  01/06/2014
Position Openings – Clerk of Court, Deputy Treasurer, HHSD

Negotiations – WPPA negotiations for 2014 – discussing next steps

Payroll items –
- assisting in changing schedules in the system per employees to make entering payroll more efficient
- working on new time cards to be in compliance with law that time in and time out needs to be accounted for

Projects in progress:
• Supervisors Manual – starting to begin working on a Department Head/Supervisor manual to help with employee issues
• Safety Manual – starting to review and change the safety manual to be more current/up to date and include other safety aspects working on in Facility and Security Committee
• Training for employees for Spring
  o Active Shooter – with the Sheriff
  o Fire Drill
  o Tornado Drill
• Employee Issues – any that come up and have to be handled on a daily basis
Yes. The DWD requires it. See below for excerpt from their website DWD.org.

What record-keeping requirements apply to employees paid on a salary basis?

Employers in the State of Wisconsin must keep time and payroll records for each employee. This includes employees paid on a salary basis. The required records must include the time in and the time out on a daily basis, the total number of hours worked per day and per week, and the time in and out for meal periods if that time is deducted from hours worked. Meal periods may be deducted from hours worked if they are at least 30 consecutive minutes in duration, and if the employee is relieved of duty and free to leave the premises during the break. Note: Wisconsin law does not require meal periods or rest periods for adult employees. Minors may not work more than 6 consecutive hours without receiving a meal period of 30 consecutive minutes.

For additional information about federal law, contact:

US DEPARTMENT OF LABOR
WAGE AND HOUR DIVISION
740 REGENT ST
SUITE 102
MADISON WI 53715

Phone: (608) 441-5221

Brenda

From: Brinkman, Sue [mailto:sbrinkman@ci.oshkosh.wi.us]
Sent: Tuesday, October 29, 2013 3:35 PM
To: Fitzpatrick, John; Vicki Halbach; 'Lisa Charbarneau'; 'Vink, Cher'; 'Rohrick, Sandy'; 'mlouallen@sturgeonbaywi.org'; 'lara@ci.marshfield.wi.us'; 'bbakunowicz@virapid.org'; 'hbarber@ci.neenah.wi.us'; 'jbarwick@westalliswi.gov'; 'fbau@milwcnty.com'; 'lbauer@chippewafalls-wi.gov'; 'deb.courthouse@co.waushara.wi.us'
Permanent Records Which Employers Must Keep

The Law

Wisconsin Administrative Code Section DWD 272.11 provides that employers in the State of Wisconsin must make and keep payroll or other records for at least three years for each of their employees. These records must contain:

1. Name and address
2. Date of birth
3. Date of entering and leaving employment
4. Time of beginning and ending of work each day
5. Time of beginning and ending of meal periods if employees' meal periods are required or such meal periods are to be deducted from work time. This requirement shall not apply when work is of such a nature that production or business activity ceases on a regularly scheduled basis
6. Total number of hours per day and per week
7. Rate of pay and wages paid each payroll period
8. The amount of and reason for each deduction from the wages earned
9. Output of employee, if paid on other than a time basis

Safe and Accessible

The required records or a duplicate copy of them must be kept safe and accessible at the place of employment or business at which the employee is employed, or at one or more established central record keeping offices in the State of Wisconsin.
Audit – Working on preparing a spreadsheet for the annual financial report & single audit. This will help save time when Anderson, Hager & Moe is preparing the single audit. As of now it's been hand written and calculated. Working with departments on getting there PARS reports year end in for cost audit.

Financial Procedures Manual – Committee has all chapters for review. Should this be a special meeting and should some of these procedures be brought to County Board first.

Scanning Vendor Invoice- IT has worked the bugs out of the scanners. Scanners have been installed and invoices are being scanned. There has been some learning curve and things to work out. Things seem to be working smoother.

Software- Things to consider. Do we look at software companies or do we spend money and have New World come and review our setup? Do we consider a document management contract?

Central Supply room-Departments in the courthouse have been using the central supply room. At committee last month they exempt the HWY department from using the supply room. At Public Safety this month they passed to exempt the Sheriff's department as well.

Insurance-We had three insurance claims two of these claims for a total loss for the ambulance and one squad deer hit.

Projects in progress:

- Working on getting vendor W-9's for 1099 reporting
- Working with County Treasurer Diane and getting purchasing cards in place by the first of the year.
- Insurance Billing spreadsheet for liability.
- Spreadsheet set up for State and Federal Awards.
October 28, 2013

Michelle Jepson, Human Resource Director
Sawyer County Courthouse
10610 Main Street, Suite 23
Hayward, WI 54843

RE: Meal Reimbursements

Dear Michelle:

You asked for our opinion regarding the benefits of the Sawyer County policy that employees reimbursed for meals use their personal credit card rather than using a County credit card. The Sawyer County Sheriff is lobbying for the use of the County credit card for expenses incurred.

The applicable policy within the Sawyer County Personnel-Administrative Policies states as follows:

K. Travel Expenses

... 

4. Lodging and Meals.

Requests for reimbursement for meals and lodging shall be accompanied by receipts.

There is no reimbursement for lodging within the County. Only reasonable charges for lodging will be reimbursed.

Employees who are eligible for meal reimbursement shall, subject to the submission of receipts, be reimbursed as follows:

<table>
<thead>
<tr>
<th>Meal</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>$ 5.00</td>
</tr>
<tr>
<td>Lunch</td>
<td>$ 8.00</td>
</tr>
<tr>
<td>Dinner</td>
<td>$12.00</td>
</tr>
</tbody>
</table>

Employees who are away from work for all three (3) meal periods in a given day shall be provided a daily meal reimbursement up to a total of twenty-five dollars ($25.00), subject to the submission of receipts.

...
The collective bargaining agreement between the County and the Wisconsin Professional Police Association (CBA), applicable to the County Sheriff’s Office, contains a similar provision:

**ARTICLE 21 - REIMBURSEMENT FOR COSTS OF TRAINING, EDUCATION**

An officer desiring to further his/her education and training in a course of education related to Police Science shall be reimbursed by Sawyer County for the cost of tuition, books, and the reasonable cost of room and board and related expenses, including mileage. The employee will be on a non-paid status. The employee shall be reimbursed for the aforementioned expenses by submitting a voucher on forms provided by the Employer. This section shall apply when the Employer grants permission to the employee in the furtherance of said education. (emphasis added)

**ARTICLE 33 - TRAVEL EXPENSES**

Bargaining unit members who perform approved work outside of the corporate limits of Sawyer County or attend scheduled/assigned training outside of Sawyer County shall be reimbursed for lodging pursuant to County policy. The County shall make every effort to have all lodging expenses direct billed. Meal expenses shall be reimbursed as follows:

- Breakfast $ 5.00
- Lunch $ 8.00
- Dinner $12.00

In the event an employee is outside of the County over all three meal periods for approved work or scheduled/assigned training, the employee shall be reimbursed up to $25.00 in the aggregate for meals. Reimbursement for lodging and meals shall be subject to the submission of receipts. (emphasis added)

The CBA and County Policy require an employee first to incur a meal expense before seeking reimbursement through submission of receipts. Allowing an employee to use a County credit card for meals or other expenses related to training or travel would be in violation of County policy or the CBA regarding bargaining unit employees.

These policies are in place to protect the employee from incurring tax liability for the value of the meals or related expenses. Under the Internal Revenue Code, if an employer reimburses an employee for a business expense, that reimbursement must be reported on an employee’s W-2 as income unless that reimbursement is treated as paid under an accountable plan. IRS Pub. 463, p. 30.
To be an accountable plan, an employer reimbursement arrangement must include all of the following:

1. The expenses reimbursed must have a business connection;

2. The employee must adequately account to the employer for the business expenses within a reasonable period of time; and

3. Any excess reimbursement must be returned within a reasonable period of time. Id.

If the conditions above are not met, then any employee receiving reimbursement from an employer for business expenses could technically only deduct 50% of the expenses incurred, meaning that employee would have to pay income taxes on the other 50% of the reimbursement. Id. at p. 12.

The use of a County credit card for qualifying meal and other expenses creates certain practical and accounting difficulties that would threaten the tax benefit for employees. First, employees who charge expenses to their own personal card have the incentive to document and submit expense reports justifying that expense. Conversely, an employee who charges the expense to the County credit card would not have much incentive to properly record the expense, and the County would lose the ability to accept, deny, and monitor every expense submitted for reimbursement if the expense is automatically covered. Without proper documentation, the reimbursement plan would lose its accountable plan status. The loss of accountable plan status would impose greater tax liability on employees, while also creating an accounting nightmare for the County to try to determine the amount of income attributable to reimbursements to add to Box 1 on employee Forms W-2.

Therefore, it is in the best interest of both the County and County employees to reimburse expenses incurred by employees, but not to allow employees to charge these expenses on a County credit card. To do otherwise would violate County policy, the WPPA CBA, and jeopardize the tax benefit to employees.

Please let me know if you have any questions regarding the above opinion.

Very truly yours,

WELD, RILEY, PRENN & RICCI, S.C.

Mindy K. Dale

Benjamin R. Jones

BRJ/sll-bjh
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