

NOTICE OF MEETING

SHEBOYGAN COUNTY FINANCE COMMITTEE

March 27, 2024 - 3:30 PM

Administration Building - Conference Room 302
508 New York Avenue Sheboygan, WI 53081
Finance Department is inviting you to a scheduled Zoom meeting.

Topic: Finance Committee's Zoom Meeting
Time: Mar 27, 2024 03:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/84227164183?pwd=PQyCTARVZxe35KVo5aKNMbrZyLcqJA.1>

Meeting ID: 842 2716 4183

Passcode: 016300

Members of the Committee may be appearing remotely. Persons wanting to observe the meeting may come to the Administration Building or listen remotely

AGENDA

Call to Order

Certification of Compliance with Open Meeting Law

Approval of Minutes

Finance Committee – March 13, 2024 – 3:30 PM

Correspondence – None at the time of posting

County Administrator Report

County Administrator Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the report unless it is specific to an item on the agenda.

Finance Director Report

Finance Director Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the report unless it is a specific to an item on the agenda.

County Board Referrals

Consideration of Ordinance No. 15 - Amending Certain Elected Officials' Salaries (County Clerk, Register Deeds, and Treasurer)

Information Technology

Consideration of Use of Information Technology Capital Outlay Budget for Uninterruptible Power Supply (UPS) Battery Replacements – Budget Adjustment Memo

Corporate Counsel

Consideration of Additional Compensation for FBO Purchase - Letter

Treasury

Draft County Treasurer and Real Property Listing 2023 Annual Report

Report of 2023 Sales

Report of 11 Year Write Off of Tax Certificates

Consideration of Vacant Position Request - Limited Term Employee - Tax Collection

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – April 10, 2024, 3:30 PM, Administration Building Room 302

Prepared by:

Wendy Siegert
Recording Secretary

Roger Te Stroete
Committee Chairperson

Wearing a mask will be strongly encouraged. Room 302 has a capacity limit of 21 individuals using the current CDC guidance on COVID-19 social distancing. If the room exceeds capacity, the Committee Chair may ask attendees to leave and participate remotely or adjourn the meeting and reschedule for another time.

NOTE: A majority of the members of the County Board of Supervisors or of any of its committees may be present at this meeting, and it is likely that a majority of the Executive Committee will be present, to listen, observe and participate. If a majority of any such body is present, their presence constitutes a "meeting" under the Open Meeting Law as interpreted in *State ex rel. Badtke v. Greendale Village Board*, 173 Wis. 2d 553 (1993), even though the visiting body will take no action at this meeting.

Wis. Stat. § 19.84 requires that each meeting of a governmental body be preceded by a public notice setting forth the time, date, place, and subject matter of the meeting. This Notice and Agenda is made in fulfillment of this obligation. Electronic versions of this Notice and Agenda may hyperlink to documents being circulated to members in anticipation of the meeting and are accessible to the public for viewing. Additions, subtractions, or modifications of the hyperlinked materials do not constitute an amendment to the meeting agenda unless expressly set forth in an Amended Notice and Agenda. Members of the public are encouraged to check from time to time before the meeting to see whether the hyperlinked content has been changed from what was originally posted.

The Committee welcomes all visitors to listen and observe, but only Committee members and those invited to speak will be permitted to speak.

If listed as an agenda item – The Administrator's Report, Finance Director's Report, and Information Technology's Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the reports unless it is a specific item on the agenda.

Persons with disabilities needing assistance to attend or participate are asked to notify the County Clerk's Office, 920-459-3003 prior to the meeting so that accommodations may be arranged.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building
508 New York Avenue Room 302
Sheboygan WI 53081

March 13, 2024

Called to Order: 3:30 P.M.

Adjourned: 4:15 P.M.

MEMBERS PRESENT: Roger Te Stroete, Kathleen Donovan, William Goehring, Keith Abler

Remote: Thomas Wegner (Joined at 3:45)

MEMBERS ABSENT:

ALSO PRESENT: **In Person:** Vernon Koch, Edward Procek, Alayne Krause, Steve Hatton, Jeremy Fetterer, Stefanie Albrecht, Chad Broeren, Steven Steinhardt, Bryan Olson, Crystal Fieber, Christine Koenig

Remote: Brenda Hanson, Jacob Verhelst, Tara Duwe, Natascha Rowell, Evelyn Wise, Mike Vogl

Chairperson Te Stroete called the meeting to order at 3:30 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 4:45 P.M. March 8, 2024.

Supervisor Goehring moved to approve the minutes of February 28, 2024. Motion seconded by Supervisor Donovan. Motion carried with no opposition.

Correspondence – None

County Administrator, Alayne Krause informed the committee that the Department Annual Reports have been finalized and they will be available for review on the county's website.

Finance Director, Steve Hatton updated the committee on good news for the County. The finance department received notice of a payment for the balance fund from the 6 Tax Increment Districts (TID) in 2023. Since payment falls in 2024, it will be placed in the unassigned balance. The County has for the 10th consecutive year received the Government Financial Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 2022 Annual Comprehensive Financial Report. The year-end financial statement and annual audit preparation work for 2023 continues. Finally, he informed the committee work has begun on the 7-year review of the half-percent County Sales tax.

The Committee discussed Resolution No. 26 – Purchase of Approximately 30 Acres Northeasterly of State Highway 42 & South of Garton Road (Parcel No. 59014-185537). Transportation Director, Bryan Olson presented an amended resolution per revised red-lined version. Supervisor Goehring moved to approve as amended. Motion seconded by Supervisor Abler. Motion carried with no opposition.

Clerk of Courts, Christine Koenig presented a budget adjustment for staff equity adjustments. Supervisor Goehring moved to approve. Motion seconded by Supervisor Donovan. Motion carried with no opposition.

Director of Emergency Management, Steve Steinhardt presented to the committee a budget adjustment for Fire and EMS study. Supervisor Abler moved to approve. Motion seconded by Supervisor Goehring. Motion carried with no opposition.

Finance Director, Steve Hatton presented a draft Resolution No. -- Authorizing the Finance Committee and Finance Director to Balance Over Budget Departmental Accounts. Supervisor Goehring moved to approve resolution as drafted and introduce the resolution to the Board in March. Motion seconded by Supervisor Donovan. Motion carried with no opposition.

Finance Director, Steve Hatton presented budget adjustments for Non-Department and Sheriff's Department to change the grant match funding source for the Nex-Gen 911 project. Supervisor Donovan moved to approve. Motion seconded by Supervisor Abler. Motion carried with no opposition.

Auditor/Analyst, Stefanie Albrecht presented the Financial Statements for January.

Finance Director, Steve Hatton presented the Investment Statements for January.

Vouchers were reviewed. Supervisor Donovan moved to approve the expenditures. Motion seconded by Supervisor Goehring. Motion carried with no opposition.

There were no requests for approval of attendance at other meetings or functions.

Supervisor Goehring moved to adjourn. Motion seconded by Supervisor Donovan. Motion carried with no opposition.

The next scheduled meeting will be Wednesday, March 27, 2024 at 3:30 P.M.

Wendy Siegert
Recording Secretary

William Goehring
Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE
TO WHOM WAS REFERRED ORDINANCE NO: 15

RE: **Amending Certain Elected Officials' Salaries (County Clerk, Register of Deeds, and Treasurer)**

HAVE CONSIDERED THE SAME AND RECOMMEND:

- ☐ ADDITIONAL TIME BE GRANTED TO CONSIDER THE MATTER
- ☐ THE ORDINANCE BE ENACTED
- ☐ FILING WITH THE CLERK
- ☐ AMENDING THE ORDINANCE AS FOLLOWS:

RESPECTFULLY SUBMITTED THIS 9th DAY OF April 2024

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

CONCURRING IN THE REPORT:

ROGER TE STROETE

ROGER TE STROETE

KATHLEEN DONOVAN

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

WILLIAM C. GOEHRING

KEITH ABLER

KEITH ABLER

THOMAS WEGNER

THOMAS WEGNER

SHEBOYGAN COUNTY ORDINANCE NO. 15 (2023/24)

Re: **Amending Certain Elected Officials' Salaries (County Clerk, Register of Deeds, and Treasurer)**

WHEREAS, pursuant to the provisions of Section 47.06(5) and the report on file with the County Clerk, the following amendment to the salaries of the County Clerk, Register of Deeds, and Treasurer from 2025 through 2028 is recommended by the Human Resources Committee;

NOW, THEREFORE, the County Board of Supervisors of the County of Sheboygan does ordain as follows:

Section 1. **Amending Salaries of Certain Elected Officials.** Section 47.06(2) of the Sheboygan County Code of Ordinances is amended to read as follows:

47.06 SALARIES OF ELECTED OFFICIALS.


(2) That annual salaries of the elected officials have been set as follows:

	2024	2025	2026	2027	2028
Clerk of Courts	\$84,831	\$86,951	\$89,125		
County Clerk	\$79,945	\$83,543	\$86,049	\$88,630	\$91,289
Register of Deeds	\$79,945	\$83,543	\$86,049	\$88,630	\$91,289
Sheriff	\$115,769	\$118,664	\$121,630		
Treasurer	\$79,945	\$83,543	\$86,049	\$88,630	\$91,289

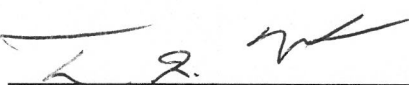
Section 2. **Effective Date.** The herein Ordinance shall take effect upon enactment.

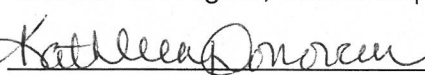
Respectfully submitted this 19th day of March, 2024.

HUMAN RESOURCES COMMITTEE


Edward J. Procek, Chairperson


Christian Ellis, Secretary

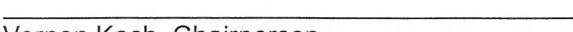

Thomas G. Wegner, Vice-Chairperson


Kathleen Donovan


Carl Nonhof

Opposed to Introduction:

Countersigned by:


Vernon Koch, Chairperson

FISCAL NOTE
March 2024

**Ordinance No. 15 (2023/24) RE: Amending Certain Elected Officials' Salaries
(County Clerk, Register of Deeds, and Treasurer)**

Funding:

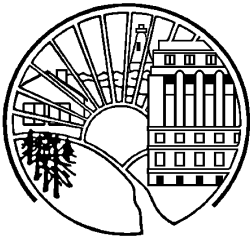
No additional funding needs are anticipated as a result of the proposed amendments in 2024. Future year funding will be established through the budget process for each respective year.

Respectfully Submitted,



Steve Hatton, Finance Director

March 19, 2024



SHEBOYGAN COUNTY

Christopher S. Lewinski
Information Technology Director

To: Roger Te Stroete, Finance Committee Chairperson

CC: Alayne Krause, Stephen Hatton

Date: March 27, 2024

Subject: Use of Information Technology Capital Outlay Budget for Uninterruptible Power Supply (UPS) Battery Replacements

A critical part of Sheboygan County's computing infrastructure is the use of Uninterruptible Power Supply (UPS) units, which provide backup battery power to County servers and network equipment, protecting them from damage in the event of a grid power failure or outage.

These UPS units are tested and maintained on an annual basis to ensure proper operation and optimal performance. During the most recent preventative maintenance visit, the contractor determined that some of the batteries are approaching the end of their service life (five years) and/or had failed load testing. As such, they recommend replacement of some of the batteries. Estimates for replacing these batteries total \$15,899. This purchase was neither planned nor explicitly budgeted for in the 2024 Information Technology operating budget.

Given the critical function of this equipment, I respectfully request the approval of utilizing **\$15,899** from the 2024 IT Capital Outlay budget. The 2024 IT budget was approved with \$25,000 in Capital Outlay for the purchase of additional backup server disks. However, that expenditure was later included in the ARPA funding request that was approved by the County Board in Fall 2023. As such, the original \$25,000 of Capital is available for this purchase, should the Committee decide to approve it.

Thank you for your consideration.

Respectfully yours,



SHEBOYGAN COUNTY

Laura Henning-Lorenz
Treasurer and Real Property Listing

February 9, 2024

Honorable Members of the Sheboygan County Board and County Administrator Alayne Krause:

On behalf of the County Treasurer and Real Property Listing Office, I am pleased to present our 2023 Annual Report.

Education was our main focus during 2023, as well as serving and working collaboratively with many internal departments and our 28 municipalities. Additionally, initiation of outreach to property owners and connecting them to various resources was an ongoing goal accomplished. Although most people think that we list property and calculate, generate, print, mail and collect taxes, I ask that you read our annual report to learn more about what we did in 2023 in more detail and in addition to the items just mentioned.

The team members of this office have gone through a year of learning the roles and responsibilities of their new positions. Each one that has made progress in that journey. Although we were short staffed throughout the year, we endured and forged forward. Team members go above and beyond each day to help our customers, as it relates to property taxes, the Lottery and Gaming Credit, real property listing, assessments, or a mixture of all of those items.

Additionally, the support and resources provided by you to our office doesn't go unnoticed. I want to say "thank you" for all that you do, which allows us to carry out our mission. Carrying out our mission means that we are able to provide important statutory services to our customers and many units of government on a daily basis.

Respectfully Submitted,

Laura Henning-Lorenz
County Treasurer/Real Property Listing

Mission Statement and Summary of Responsibilities

The mission statement of the Sheboygan County Treasurer and Real Property Listing Office is to serve the public and other units of government in the most friendly, efficient, and effective manner possible by providing treasury, assessment, tax, and real property listing information.

The Sheboygan County Treasurer is an elected public official, whose constitutional duties are defined in Wisconsin State Statute, section 59.25. The Real Property Listing duties are defined in Wisconsin State Statute, section 70.09. Those two divisions blend extremely well together in our office, providing our taxpayers with a one-stop-shop experience. The responsibilities include public service, treasury management, land records administration, reporting, and organization and retention of records.

Goals and Objectives Achieved in 2023

- Office Promotions and New Team Members – By the end of 2022, Jeff Lampe, one of the accountants, retired from our office. Additionally, a few months prior one of the land description technicians resigned, as this individual had found a similar job that paid \$3.90 more per hour in their home town. After checking with Human Resources and learning that the County could not compete with that sort of wage increase, the resignation regrettably had to be accepted. The result provided for a domino effect, as both of these positions were the highest level of hourly positions in our office. By February of 2023, 3 people were promoted to new positions and 2 new people were hired and we were once again fully staffed. I would like to commend Martha Marks, Deputy Treasurer and Office Manager, for her hard work and many hours of time onboarding and educating all of the team members in their new positions. This is something that has never happened to this extent in our office and was a huge undertaking for all involved, especially for Martha. Continued education ensued all during 2023, allowing all promoted and new team members to learn what was expected in their new roles and responsibilities.
- Server Updates – In February we worked with the IT Dept. to update 4 servers. These servers provide various infrastructure for our land record enterprise software system. After the update was complete, our office followed with several hours of acceptance testing. 3 of the 4 servers updated. Our IT Dept. worked tirelessly from Feb. – Aug. to get the 4th server to update accordingly. In August, the 4th server was updated, again followed by several hours of acceptance testing that resulted positively. This all happened collaboratively and successfully before the October deadline.
- Drainage District – The Ozaukee County Farm Drainage District consolidated District I and District II, as well as changing their name to be Northern Ozaukee Farm Drainage District. The newer board was very communicative and our office worked collaboratively with the drainage district on preliminary plans for an audit. Our office requested documents from the drainage district that could not be found due to board member changes over many decades. For continuity reasons our office recommended of the drainage district's attorney to record in the Register of Deeds Offices (Ozaukee and Sheboygan) those records relating to boundary creation, additions, and deletions. Our office performed extensive research and discovered documents that will be helpful in launching an audit. We will be working collaboratively with Ozaukee County in 2024 on this effort.
- Software Conversion Preparation – Migration of records needed to commence due to the retirement of a former software application that several municipalities were still using, as well as preparation for a major conversion our office is scheduled for in 2025 by our current land record enterprise software system. Work initiated with communication between 2 software

companies, that being a company we formerly worked with and our existing land record enterprise software system company. Our office worked with municipal treasurers to procure data from the municipality's old system. We then prepared the data for import, and assisted all municipalities with importing the data to the Municipal Collections application. That means that 26 of our 28 municipalities are all using the same modules at this time, which includes tax collection, dog licensing, and cash receipting.

- Land Record Enterprise Software System Application Updates – Our office went through 3 software updates during 2023 with the assistance of the IT Department and our software company.
- Payment Card Industry (PCI) Compliance – The payment card industry mandates that our organization obtain compliance when taking payments by credit card from our customers to ensure the security of credit card transactions. The IT Department is overseeing this project. Our office provided documentation and statistical data to the IT Department, as well as followed up with answering various questions.
- Youth Governance Day – This event was held in April and was a wonderful collaborative effort on behalf of several County offices/depts., UW Wisconsin Extension, American Legion Posts, and many schools. For several months prior to the event work commenced to introduce us to a new way of thinking and teaching what we do, why it matters, and how students across Sheboygan County can get involved in their government. Our office partnered with the Register of Deeds and Planning and Conservation. Our group sessions were held in Room 302 of the Administration Building and students were exposed to very interactive rotations. It was a successful day.
- Continuing Education – Our office planned and provided the October Municipal Treasurer Education sessions. We held 3 individual sessions. Our office also put a great deal of effort into planning and providing an all-day educational session called the New Treasurer Orientation Education, in November. It was specifically geared towards our new and newer municipal treasurers with hands-on educational material that was very well received.
- My DOR Gov Account – Set up an individual at the Transportation Department on this newer platform of the Department of Revenue (DOR), so that the Motor Fuel Tax Reports can, for the first time, be electronically file with the DOR. Congratulations Transportation Dept.!
- Shared Drive – Expanded upon our shared drive folder access with other County departments.
- Tax Foreclosures – After all tax foreclosure processes were finalized, the County foreclosed on 4 parcels. Of the 4 parcels, 2 parcels were vacant land and the other 2 contained improvements of which were vacant. This extremely low number is mainly due to the outreach our office provides to those who are facing this process and efforts that go into helping property owner's find appropriate resources.
- Compliance – The Statewide Parcel Map data was submitted to the State of Wisconsin and passed compliance measures.
- Team Meetings – We continued to conduct monthly team meetings, allowing for an opportunity to communicate and keep apprised of updates.

Budget

The total 2023 operating budget for the Treasurer and Real Property Listing Office was \$871,770, of which \$607,829 was property tax levy. Our office ended 2023 with a \$72,588.08 positive variance. The positive variance was mainly attributed to an omitted tax payment, gain on the sale of a pre-2021 WI Act 216 property, and wages due to staffing changes. There were no significant budget modifications.

	2023 Budget	2023 Results	Variance
Revenues	\$756,692	\$801,311	\$44,619
Expenses	\$871,770	\$749,402	\$122,368
Transfers In (from the Land Information Council)	\$115,078	\$20,680	\$94,398
	\$0	\$72,589	\$72,589

Additionally, the Treasurer and Real Property Listing Office was successful in achieving the 2024 budget target. The total operating budget for our office for 2024 is \$793,678, of which \$618,949 is property tax levy. We have a history of functioning very frugally and we continue to search for cost saving processes and procedures for the people that we serve.

Issues and Challenges Ahead

It is a difficult balancing act between wages/benefits and levies. I think we all understand that. I think one of our biggest challenges ahead will be providing the best wages/benefits to our employees in order to retain them.

The Lottery and Gaming Credit program of the State of Wisconsin continues to be extremely cumbersome to administer, not to mention the number of property owners that qualify that either don't understand the program or respond to our mailings. The answer is rather simple, but requires the will and effort of our state legislators to make a change in the law. The change should model the Lottery and Gaming Credit to be administered the same as the First Dollar Credit. This would allow our office to have time to do more outreach to delinquent property owners that need our help.

Agriculture use conversion fees are administered by the County Treasurer, according to WI State Statute 74.485. This fee is imposed on property owners that change the use (not the zoning) of their land from agricultural use to some other use, according to the land's assessment. These fees continue to be high in acreage volume, meaning Sheboygan County continues to lose large numbers of agricultural acreage to either residential, commercial, manufacturing, or exempt use with no program in place to replace those agricultural acres.

Goals and Objectives for 2024

- Work with the Finance Department during the re-launch conversion to several Tyler Munis modules.
- Continue education for newer team members.
- Commence an audit on the Northern Ozaukee Farm Drainage District in collaboration with Ozaukee County.
- Remove the personal property tax roll, as required by 2023 WI Act 12.
- Begin the rollover of assessment data earlier than the middle of March.



SHEBOYGAN COUNTY TREASURER AND REAL PROPERTY LISTING OFFICE

Laura Henning-Lorenz
County Treasurer

Martha Marks
Deputy Treasurer/Administrative Manager

Report

To: The Sheboygan County Finance Committee

From: Laura Henning-Lorenz *LHL*

Re: Report of 11 Year Write Off of Tax Certificates

Date: March 22, 2024

The Sheboygan County Treasurer and Real Property Listing Office will be writing off of the following unpaid tax certificate, as required by Wisconsin State Statute 75.20. Wisconsin State Statute doesn't provide a formal means by which this process is to take place. The County Treasurer is reporting this information to the Sheboygan County Finance Committee as a means of documenting it in the meeting minutes for transparency and audit purposes.

Wisconsin State Statute 75.20 states that tax certificates shall be void after 11 years following December 31 of the year in which such certificates were dated. The statute goes on to state that no action shall commence on any tax certificate after it shall have become void by virtue of the statute of limitations provided in 75.20 of the Wisconsin State Statutes. The (County's) interest in the land represented by such certificate shall terminate upon the last date upon which an action could have been commenced thereon if no summons and complaint was served and filed prior to such date. Our office is to cancel all tax certificates which have become void by limitation and shall make an entry in the treasurer's record of unredeemed property subject to a tax certificate evidencing such cancellation.

The write off is for one specific parcel. This parcel is located in the Village of Random Lake and specifically located in between the railroad track and Allen Street. It consists of land only and is contaminated due to it being used by the below former business as an oil transfer station. The former business has been dissolved and the individuals, Dan and Sherri Uelmen, have stopped paying the taxes.

11 Year Write-Off As Of January 1, 2024							
According to WI State Statute 75.20							
Parcel Number	Name	Tax Year	Bill Number	Tax Balance	Interest	Penalty	Total Due
59176740511	D & S INC	2011	109	\$2.04	\$2.94	\$1.47	\$6.45
							\$6.45

2023 In Rem Sales Report to Finance Committee				
Parcel Number Order				
March 20, 2024				
Row	A	B	C	D
1	Applicable Law for Proceeds	2021 WI Act 216	2021 WI Act 216	Homestead Only- Pre 2021 Act 216
2	Award Date	11/8/2023	11/8/2023	12/14/2023
3	Sale Date	11/22/2023	11/15/2023	1/10/2024
4	Parcel No.	59101491120	59281213370	5928111025
5	Former Owner	Miske	Genske	Majdacic (Building Only)
6	Asset No.	11028	11030	11025
7	Asset Type	E	E	E
8	In Rem	49	49	44
9				
10	Total Revenue	45,101.00	65,020.00	33,368.77
11	Total County Costs	(10,747.74)	(10,176.09)	(8,088.86)
12	Payment to Municipality for Specials	(4,697.53)	(4,172.94)	-
13	Payment to Former Owner	-	-	-
14		29,655.73	50,670.97	25,279.91
15				
16	Reconciliation to JDE Asset			
17	Total gain/loss on Sale	29,655.73	50,670.97	25,279.91
18	Add maintenance costs not paid	-	-	-
19	Add interest not paid	-	-	-
20	Add penalties not paid	-	-	-
21	Add labor not paid	-	-	-
22	Other adjustments	(29,655.73)	(50,670.97)	-
23	JDE Asset Gain(+)/Loss(-)	-	-	25,279.91



VACANT POSITION REQUEST

(To be completed for all vacant positions)

Date: 3/22/2024

To: Finance Committee Members

From: Laura Henning-Lorenz

Position Request:

Position Title: Limited Term Employee – Tax Collection

DBM: NA

Reason for Vacancy: NA

Justification for Filling Position:

One limited term employee from July 8 - August 2nd to assist our office with the collection and receipting of second installment real property taxes.

Staffing Consideration:

Department has considered all alternate options as it relates to overall staff needs? Yes ☒ No ☐

Budget:

Is this position within the Department's annual operating budget? Yes ☒ No ☐

If not, please state the amount over budget as well as the proposed source of funds: [Click here to enter text.](#)

Cost:

The annual costs associated with the position (current year wage & benefit rates):

Wages	Benefits	Total
2,938.00	260.00	3,198.00

(Note: Costs for health and dental benefits should be net costs, after subtracting revenue from employee contributions.)

County Administrator/Department Head Signature Laura Henning-Lorenz Date: 03/22/2024

Human Resources Director Signature [Signature] Date: 3/22/2024

If position changed:

Liaison Committee Signature _____ Date: _____

Human Resources Committee Signature _____ Date: _____

Form process if no change to the position:

1. County Administrator/Department Head completes VPR Form and refers form to Human Resources Director for approval.
2. HR Department begins recruitment process.

Form process if position changed:

1. County Administrator/Department Head discusses proposed changes with Human Resources Director.
2. County Administrator/Department Head completes VPR Form & TO Change Form and refers forms to Human Resources Director for approval.
3. County Administrator/Department Head presents VPR & TO Change Forms to Liaison Committee for approval.
4. County Administrator/Department Head presents VPR & TO Change Forms to Human Resources Committee for approval.
5. HR Department begins recruitment process.

07/2023