

NOTICE OF MEETING
HUMAN RESOURCES COMMITTEE

August 25, 2016 - 3:30 PM

Administration Building
508 New York Avenue
Sheboygan, WI 53081
Conference Room 302

Agenda

Call to Order

Certification of Compliance with Open Meeting Law

Review and Approve Vouchers

Approval of Minutes

Human Resources Committee - Regular Meeting - Jul 28, 2016 3:30 PM

Correspondence

County Surveyor Ed Harvey

Consideration of Vacant Position Request for Limited Term Employee - Survey/Land
Records

Inspector Jim Risseeuw

Consideration of Salary Adjustment for Correctional Officer

Human Resources Director Jean Gallimore Report

Consideration of 2017 Proposed Department Budget

Consideration of 2017 Proposed Employee Benefits Budget

Approval of Attendance at Other Meetings or Functions

Adjourn

Prepared by:

Penny Elsner, Ext. 6481

Recording Secretary

Edward Procek
Committee Chairperson

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

A majority of the members of the County Board of Supervisors or of any of its committees may be present at this meeting 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. Badke 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.

Persons with disabilities needing assistance to attend or participate are asked to notify Penny Elsner , 920-459-6481 prior to the meeting so that accommodations may be arranged.

SHEBOYGAN COUNTY HUMAN RESOURCES COMMITTEE MINUTES

Administration Building
508 New York Avenue - Room 302
Sheboygan WI 53081

July 28, 2016

Called to Order: 3:30 PM

Adjourned: 4:51 PM

MEMBERS PRESENT: Chair Ed Procek, Secretary Charlie Conrardy, Members Fran Damp and Roger TeStroete

MEMBERS ABSENT: Vice Chair Keith Abler

OTHERS PRESENT: Human Resources Director Jean Gallimore, Corporation Counsel Carl Buesing, Finance Director Wendy Channon, District Attorney Joe DeCecco, Administrative Manager Carla Kovalaske, Associated Financial Senior Vice President Jay Scott, Senior Human Resources Generalist Marcia G. Schreiber, Mary Hickey, and Jeff Lampe

Chairperson Procek called the meeting to order at 3:31 PM, in Conference Room 302 of the Administration Building. Chairperson Procek confirmed the meeting was posted July 25, 2016 at 3:15 PM, in compliance with the open meeting law.

A motion to approve the minutes of June 23, 2016 as presented was made by Supervisor Conrardy. Supervisor TeStroete seconded the motion. Motion carried unanimously.

District Attorney Joe DeCecco and Administrative Manager Carla Kovalaske requested approval for an exception for overlap coverage for the Senior Administrative Specialist (Paralegal Aide) position. A motion was made by Supervisor Conrardy granting approval. Supervisor Damp seconded the motion. Motion carried unanimously.

Human Resources Director Jean Gallimore reviewed the variance report regarding the Human Resources staff out of county travel and their approval of such. A motion was made by Supervisor Conrardy granting approval. Supervisor TeStroete seconded the motion. Motion carried unanimously.

Associated Financial Group Senior Vice President Jay Scott reviewed recommendations for the 2017 benefits changes. These recommendations considered current trend data as well as actual increase in claims experience.

- Health Insurance Rates – 5% Increase
- Dental Insurance Rates – 10.9% Increase
- Dental Insurance for both Single and Family will be paid by the employee at 60%
- Prescription Drugs – 10% Generic and 20% Brand co-pay
- Maximum Out of Pocket Increase for Prescription Drugs - \$500 Single and \$1000 Family
- Telemedicine Program (No cost to employees)
- Tobacco Surcharge of \$50/month – If employee does not complete County sponsored Smoking Cessation Classes
- In-Health Clinic – Routine Physical for Employee and Spouse – GHT VISA \$50 Gift Card for each
- Introduction and Education to the HRA Scorecard – 2017

Minutes Acceptance: Minutes of Jul 28, 2016 3:30 PM (Approval of Minutes)

HUMAN RESOURCES COMMITTEE MEETING MINUTES
July 28, 2016

After review, a motion was made by Supervisor Conrardy to approve the above changes. Supervisor Damp seconded the motion. Motion carried unanimously.

Corporation Counsel Carl Buesing presented the 2017 proposed budget with the Committee. A motion to approve as presented and forward to the Finance Committee was made by Supervisor TeStroete. Supervisor Conrardy seconded the motion. Motion carried unanimously.

A motion to approve the vouchers as presented was made by Supervisor Conrardy. Supervisor TeStroete seconded the motion. Motion carried unanimously.

A motion was made by Supervisor Conrardy granting approval for two Committee members to claim a per diem for attending the August 11, 2016 Human Resources budget meeting with the County Administrator and Finance Director. Supervisor TeStroete seconded the motion. Motion carried unanimously.

A motion to adjourn was made by Supervisor Conrardy. Supervisor TeStroete seconded the motion. Motion carried unanimously with adjournment at 4:51 PM.

Penny Elsner
Recording Secretary

Charles Conrardy
Secretary

Minutes Acceptance: Minutes of Jul 28, 2016 3:30 PM (Approval of Minutes)



SHEBOYGAN COUNTY VACANT POSITION REQUEST

Date : 8/4/16

To : Transportation Committee Members

From : Greg Schnell

Position Request:

Position: 1 LTE

Reason for Vacancy: Culvert pipe inventory project

Justification:

Land Records has received funding to inventory culvert pipe throughout Sheboygan County, the project will not be complete by the time the 2 LTE's assigned to it go back to college. We need to have another LTE finish the project.

Staffing Consideration:

Department has considered any and all alternate options as it relates to overall staffing needs.

YES NO

Budget Consideration:

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:

Costs:

Salary Range of Requested Position: \$10

DBM Salary Range of Requested Position: N/A

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

Wages	Benefits	Total
\$ 4,800	\$ 800	\$ 5,600

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

Department Head signature *Greg Schnell*

Date 8/9/2016

Liaison Committee signature *Jack Van Dijk*

Date 8/17/2016

Human Resources Committee signature _____

Date _____

Form Process:

1. Department Head completes the VPA form
2. Department Head presents the VPA form to their Liaison Committee for approval/signature

Attachment: Hwy LTE (3840 : Vacant Position Request for Limited Term Employee - Survey/Land Records)

SHEBOYGAN COUNTY SHERIFF'S DEPARTMENT
OFFICE OF THE SHERIFF

Todd W. Priebe, Sheriff
James A. Risseuw, Inspector

Phone: (920) 459-3111 FAX: (920) 459-4305

August 16, 2016

Sheboygan County Human Resources Committee
508 New York Ave.
Sheboygan, WI 53081

Chairman Procek:

A couple months ago, we discussed a compensation adjustment for Corrections Officers Katie Kasberger and Adam Traurig with the Human Resources Director. Both were hired in early fall of 2015 and both had previous experience in county jails and were certified as County Jail Officers in Wisconsin. Both employees were hired at the entry level wage for their positions.

While there was some discussion of hiring above the entry level for new employees with experience, no plan or protocol was in place at the time Adam and Katie were hired. Since that time, we discussed a guideline for starting wage when an employee has previous experience/certifications. The guideline we discussed (Sept/Oct 2015) offered a percentage of the range above the start of the range based on how many years of experience:

1-5 yrs – 20% of range

5-10 yrs- 30% of range

10+ yrs- 40% of range

If we were to hire someone with experience today, we would request this guideline be applied to the employee's starting wage which would create an inequity with Adam and Katie who were hired just a few weeks prior to our discussion and agreement in principle on starting wage adjustments for new employees with experience.

We are requesting an adjustment to the current wages for Adam and Katie to bring them to the level of compensation if we had applied the guideline at their time of hire based on their experience. Katie, with 6 yrs experience at Waupaca County, would receive an increase of \$1.34/hr. Adam, with 1 yr experience at Shawano County, would receive \$.89/hr.

Respectfully,



James Risseuw

525 North 6th Street, Sheboygan, Wisconsin 53081

Attachment: Letter to HR Committee RE Katie Kasberger.docx (3841 : Salary Adjustment for Correctional Officer)



SHEBOYGAN COUNTY

Human Resources Department

Jean M. Gallimore, Director

To: Adam Payne, County Administrator
Human Resources Committee
Finance Committee

From: Human Resources Director Jean Gallimore

Date: August 25, 2016

Re: Proposed 2017 Human Resources Budget

The 2017 Human Resources Department Budget is attached for review and approval, with no significant changes from the 2016 budget. I am pleased to present the proposed budget which meets the levy target without request for rescrow.

The Human Resources Department will continue to focus on important employee initiatives in 2017. Professional Development and Employee Recognition remain essential; therefore, development of program enhancements are planned for 2017.

On behalf of the Human Resources Department, thank you in advance for your continued support of the Human Resources proposed budget; *Making People a Priority*.

R551449

8/22/2016 14:07:39

SC0022

**County of Sheboygan
Proposed Budget - Variance Report
For 2017**

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IQM2 County Department Level 7 w/o CP

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	5 Variance To 2016 Budget	% Chge To 2016 Bldg
00199 Human Resources Departm										
40000 Revenues										
41000 Taxes										
41100 Property Tax Levy										
411100 Property Tax - Res	474,384-	445,534-	512,251-	520,491-	523,100-	261,550-	523,100-	560,545-	40,054-	7.70
411000 Property Tax Levy	474,384-	445,534-	512,251-	520,491-	523,100-	261,550-	523,100-	560,545-	40,054-	7.70
410000 Taxes	474,384-	445,534-	512,251-	520,491-	523,100-	261,550-	523,100-	560,545-	40,054-	7.70
45000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451405 Miscellaneous Fee	91-	124-								
451400 Other General Gove	91-	124-								
451000 General Government	91-	124-								
452000 Public Safety										
452100 Law Enforcement										
452100 Law Enforcement										
452000 Public Safety										
450000 Public Charges for S	91-	124-								
460000 Interest and Other R										
463000 Property Sales										
463000 Property Sales	6-									
466000 Other Miscellaneous										
466125 Miscellaneous Reim	10-					1,037-				
466200 Employee Reimburse										
466200 Employee Reimburse										

Attachment: 2017 Proposed Department Budget (3838 : 2017 Proposed Department Budget)

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**County of Sheboygan
Proposed Budget - Variance Report
For 2017**

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IQM2 County Department Level 7 w/o CP

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	\$ Variance To 2016 Budget	% Chge To 2016 Bldg
466000 Other Miscellaneous	24-					1,037-				
460000 Interest and Other R	30-					1,037-				
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
476000 Other Interdepartme										
476110 Employee Wages & R				33,825-	33,825-	16,913-	33,825-	27,017-	6,808	20.13-
476000 Other Interdepartme				33,825-	33,825-	16,913-	33,825-	27,017-	6,808	20.13-
470000 Interdepartmental Re				33,825-	33,825-	16,913-	33,825-	27,017-	6,808	20.13-
400000 Revenues	474,504-	445,658-	512,251-	554,316-	556,925-	279,500-	556,925-	587,562-	33,246-	6.00
500000 Expense/Expenditur										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	262,124	271,078	317,044	327,518	327,518	169,234	327,518	343,294	15,776	4.82
511100 General	280,535	271,078	317,044	327,518	327,518	169,234	327,518	343,294	15,776	4.82
511200 Social Worker										
511200 Social Worker										
511800 Temporary Help										
511800 Temporary Help	5,925									
511000 Wages	286,460	271,078	317,044	327,518	327,518	169,234	327,518	343,294	15,776	4.82
512000 Benefits										

Attachment: 2017 Proposed Department Budget (3838 : 2017 Proposed Department Budget)

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**County of Sheboygan
Proposed Budget - Variance Report
For 2017**

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IQM2 County Department Level 7 w/o CP

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	5 Variance To 2016 Budget	% Chge To 2016 Bldgt
512100 General										
512105 Social Security	20,117	19,448	22,502	24,959	24,959	12,136	24,959	25,404	445	1.78
512110 Retirement (Emplo	18,218	18,948	21,417	21,533	21,533	11,164	21,533	23,345	1,812	8.41
512100 General	38,335	38,396	43,919	46,492	46,492	23,300	46,492	48,749	2,257	4.85
512800 Temporary Help										
512800 Temporary Help	439									
512000 Benefits	38,774	38,396	43,919	46,492	46,492	23,300	46,492	48,749	2,257	4.85
510000 Personnel Related Ex	325,233	309,475	360,063	374,010	374,010	192,533	374,010	392,043	18,033	4.82
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	48,814	86,320	76,929	5,800	5,800		2,800	5,800		
531100 Professional Servi	48,074	86,320	76,929	5,800	5,800		2,800	5,800		
531800 Utilities										
531840 Telephone - Cellu	273	405	356	436	436	238	436	954	518	118.81
531800 Utilities	273	405	356	436	436	238	436	954	518	118.81
531900 Contracted Service										
531905 Contracted Servc				42,400	42,400	25,521	42,400	43,400	1,000	2.36
531900 Contracted Service				42,400	42,400	25,521	42,400	43,400	1,000	2.36
531000 Purchased Services	49,248	86,726	77,285	48,636	48,636	25,760	45,636	50,154	1,518	3.12
532000 Repair & Maintenan										
532100 Maintenance Servic										
532100 Maintenance Servic	2,627									
532200 Maintenance of Equ										

Attachment: 2017 Proposed Department Budget (3838 : 2017 Proposed Department Budget)

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County of Sheboygan
Proposed Budget - Variance Report

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IQM2 County Department Level 7 w/o CP

For 2017

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	5 Variance To 2016 Budget	% Chge To 2016 Bgdt
532225 Office Equipment	1,642	584	5,946	3,300	3,300	2,144	3,300	3,300		
532200 Maintenance of Equ	1,642	584	5,946	3,300	3,300	2,144	3,300	3,300		
532000 Repair & Maintenance	4,270	584	5,946	3,300	3,300	2,144	3,300	3,300		
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	2,056	1,384		3,000	3,000	180	3,000	3,000		
533100 Advertising and Pr	2,056	1,384		3,000	3,000	180	3,000	3,000		
533200 Travel and Meals										
533205 Mileage - Employee	309	304	288	1,000	1,000		500	500	500-	50.00-
533215 Meals - Employee	22		90	350	350		350	500	150	42.80
533220 Lodging - Employee	175		396	1,000	1,000		1,000	2,000	1,000	100.00
533245 Seminars and Trai	6,828	7,193	20,740	3,700	3,700	1,178	3,700	5,250	1,550	41.80
533200 Travel and Meals	7,334	7,697	21,514	6,050	6,050	1,178	5,550	8,250	2,200	36.36
533300 Dues										
533305 Membership Dues	384	334	235	660	660	72	660	624	36-	5.45-
533300 Dues	384	334	235	660	660	72	660	624	36-	5.45-
533450 Fees & Permits										
533465 Exam Fees - Physi	2,540	2,508	3,952	3,500	3,500	1,252	3,500	3,500		
533450 Fees & Permits	2,540	2,508	3,952	3,500	3,500	1,252	3,500	3,500		
533500 General Supplies										
533505 General	578	386	269							
533500 General Supplies	578	386	269							
533700 Office Supplies										
533705 Office	4,702	4,103	5,006	7,687	7,687	4,145	7,687	4,400	3,287-	42.76-
533720 Shipping	81	315	9							
533725 Postage	721	499	480	500	500	185	500	500		

Attachment: 2017 Proposed Department Budget (3838 : 2017 Proposed Department Budget)

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County of Sheboygan
Proposed Budget - Variance Report

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IQM2 County Department Level 7 w/o CP

For 2017

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	5 Variance To 2016 Budget	% Chge To 2016 Bdg
533700 Office Supplies	5,504	4,917	5,495	8,187	8,187	4,330	8,187	4,900	3,287-	40.15-
533870 Books & Periodical										
533875 Subscriptions	714	315	309	20	20	20	20	20		
533890 Books	228	22								
533870 Books & Periodical	941	338	309	20	20	20	20	20		
533900 Other										
533925 Office F&E Under	228		280							
533928 Computer Sys \$500	1,428	1,930	1,461	3,370	3,370	3,271	3,370	2,854	516-	15.31-
533951 Employee Recognit				4,000	4,000	96	4,000	9,600	5,600	140.00
533900 Other	4,712	1,990	1,741	7,370	7,370	3,366	7,370	12,454	5,084	68.98
533000 General Operating	24,040	19,293	33,515	28,787	28,787	10,399	28,287	32,748	3,961	13.76
534000 Fixed Charges										
534200 Insurance										
534200 Insurance										
534000 Fixed Charges										
530000 Operating Expenses	77,567	106,602	116,745	80,723	80,723	38,302	77,223	86,202	5,479	6.79
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	48,310	49,315	56,365	74,546	77,135	28,444	77,155	57,120	17,426-	23.38-
551110 Dental Insurance	2,217	2,128	2,844	3,192	3,192	1,555	3,192	3,510	318	9.96
551115 Group Life Insura	159	147	172	182	182	95	182	193	11	6.04
551125 Worker Compensati	392	462	333	196	196	103	196	272	76	38.78
551130 Unemployment Insu	1,021	1,049	1,230	1,305	1,305	676	1,305	516	789-	60.46-
551140 Pension Retiremen	3,615	3,748	3,813	3,578	3,578	1,789	3,578	4,330	752	21.02
551100 Benefits - General	55,906	56,569	64,757	82,999	85,608	32,661	85,608	65,941	17,058-	20.55-

Attachment: 2017 Proposed Department Budget (3838 : 2017 Proposed Department Budget)

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County of Sheboygan
Proposed Budget - Variance Report

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IQM2 County Department Level 7 w/o CP

For 2017

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	5 Variance To 2016 Budget	% Chge To 2016 Bdgt
551000 Employee Related In	55,906	56,569	64,757	82,999	85,608	32,651	85,608	65,941	17,058-	20.55-
551900 Insurance Charges										
551905 General Liability	1,012	987	904	1,190	1,190	595	1,190	1,061	129-	10.84-
551920 Property Insurance	171	177	226	295	295	147	295	270	25-	8.47-
551930 Deductible Escrow	147	153	153	191	191	96	191	188	3-	1.57-
551900 Insurance Charges	1,329	1,317	1,283	1,676	1,676	838	1,676	1,519	157-	9.37-
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Repairs & Mainena										
552000 Repairs & Maintenance										
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	928	978	1,030	964	964	482	964	1,035	71	7.37
553115 Telephone - Long	148	148	176	140	140	86	140	202	62	44.29
553135 Printing & Duplic	4,917	3,720	1,454	2,500	2,500	1,240	2,500	2,500		
553150 Data Processing S	11,488	11,326	11,326	11,295	11,295	5,648	11,295	38,112	26,817	237.42
553100 System Operation C	17,485	16,172	13,986	14,899	14,899	7,456	14,899	41,849	26,950	180.88
553000 System Operation Ch	17,485	16,172	13,986	14,899	14,899	7,456	14,899	41,849	26,950	180.88
556000 Other Interdepartme										
556100 Other Interdepartm										
556110 Bonding	11	9	9	9	9	5	9	8	1-	11.11-
556100 Other Interdepartm	11	9	9	9	9	5	9	8	1-	11.11-
556000 Other Interdepartme	11	9	9	9	9	5	9	8	1-	11.11-
550000 Interdepartmental Ch	74,731	74,067	80,035	99,583	102,192	40,959	102,192	109,317	9,734	9.77

Attachment: 2017 Proposed Department Budget (3838 : 2017 Proposed Department Budget)

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County of Sheboygan
Proposed Budget - Variance Report

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IQM2 County Department Level 7 w/o CP

For 2017

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	\$ Variance To 2016 Budget	% Chge To 2016 Bdgt
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567000 Vehicles										
569000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
579000 Depreciation										

Attachment: 2017 Proposed Department Budget (3838 : 2017 Proposed Department Budget)

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**County of Sheboygan
Proposed Budget - Variance Report
For 2017**

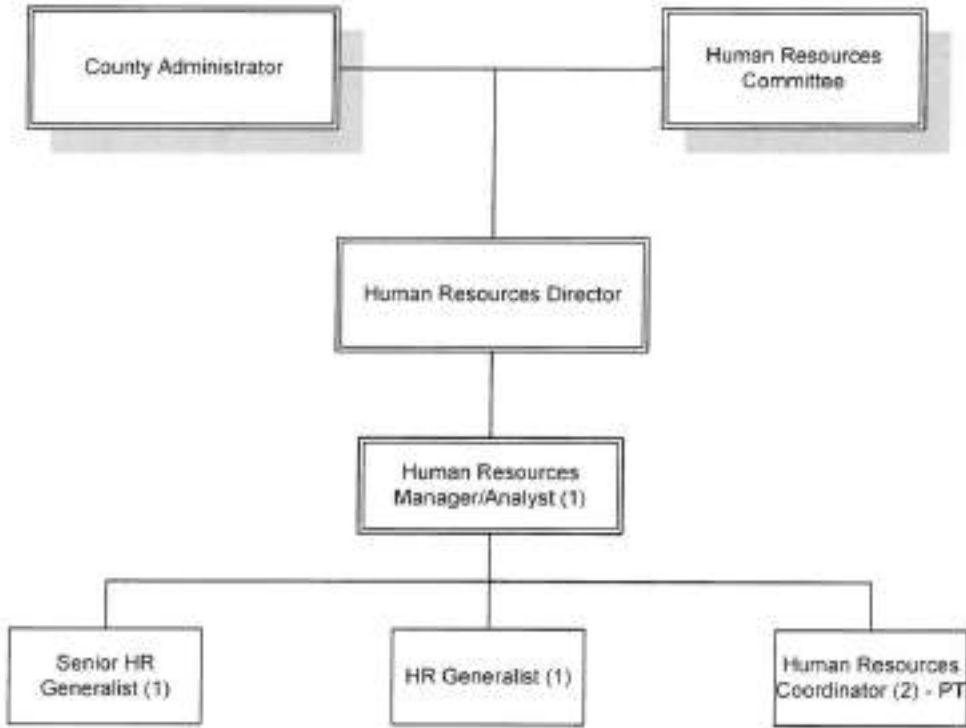
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IQM2 County Department Level 7 w/o CP

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	\$ Variance To 2016 Budget	% Chge To 2016 Bdgt
500000 Expense/Expenditure	477,530	490,144	557,744	554,316	556,925	271,795	553,425	587,562	33,246	6.00
600000 Other Financing Source										
630000 Opt'g Transfers from										
633305 Fund Transfer In	6,802-		34,008-							
630000 Opt'g Transfers from	6,802-		34,008-							
600000 Other Financing Source	6,802-		34,008-							
700000 Other Financing Uses										
720000 Transfer to Other Fu										
722000 Special Revenue Fun										
722000 Special Revenue Fun										
725000 Enterprise Fund										
725000 Enterprise Fund										
726000 Internal Services F										
726500 Highway										
726000 Internal Services F										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
00199 Human Resources Departm	3,776-	44,486	11,485			7,705-	3,500-			

Attachment: 2017 Proposed Department Budget (3838 : 2017 Proposed Department Budget)

Sheboygan County Human Resources



Attachment: HR TO (3838 : 2017 Proposed Department Budget)

INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Health Insurance Fund	403.556108 Emp Wages & Ben	27,017	Human Resources	146.511105 - HR Reg Wages
Total Charges		27,017		

Attachment: Copy of Interdepartmental Charges Form 2017 (3838 : 2017 Proposed Department Budget)

OUT OF COUNTY TRAVEL REQUEST FOR YEAR 2017

DEPARTMENT Human Resources

<u>DATE</u>	<u>LOCATION</u>	<u>EMPLOYEE(S)</u>	<u>PURPOSE</u>	<u>COST</u>
January	Middleton, WI	Gallimore	WEPLRA Conference	\$ 200.00
March	San Diego	Gallimore	Leadership Conf - Airfare	\$ 350.00
March	San Diego	Schreiber	Leadership Conf - Airfare	\$ 350.00
March	San Diego	Gallimore	Leadership Conf - Thurs-Sun - Transp To→From	\$ 150.00
September	Egg Harbor, WI	Gallimore	WACPD Conference	\$ 200.00
Monthly	Oshkosh, WI	Gallimore	Fox Valley Negotiators	\$ 250.00
Unknown	Stevens Point	Gallimore	WCA Conferences	\$ 250.00
Unknown	Wisconsin	Schreiber	Training seminar	\$ 400.00
Unknown	Wisconsin	Schreiber	Training seminar	\$ 300.00
October	Wisconsin	Schreiber	Training seminar/WI Dells	\$ 300.00
October	Wisconsin	Roenitz	Training seminar/WI Dells	\$ 300.00
October	Wisconsin	Woltring	Training seminar/WI Dells	\$ 300.00
Unknown	Wisconsin	Roenitz	Training seminar	\$ 300.00
Unknown	Wisconsin	Ames	Training seminar	\$ 300.00
Unknown	Wisconsin	Woltring	Training seminar	\$ 300.00
Monthly	Leadership Forums	Gallimore	Employee Training	\$ 1,000.00

Total... \$ 5,250.00

Attachment: Out of County Travel Request Form 2017 (2) (3838 : 2017 Proposed Department Budget)



SHEBOYGAN COUNTY

Human Resources Department

Jean M. Gallimore, Director

To: Adam Payne, County Administrator
Human Resources Committee
Finance Committee

From: Human Resources Director Jean Gallimore

Date: August 25, 2016

Re: Proposed 2017 Employee Benefits Budget

The 2017 Employee Benefits Budget is an interdepartmental budget. The departmental approved benefit budgets flow into the Employee Benefits Budget as revenue.

The Employee Benefits Budget for 2017 covers the following benefits:

- Health Insurance
- Dental Insurance
- Workers Compensation
- Group Life
- Unemployment Insurance

Highlights in the 2017 Employee Benefits Budget include:

- Health Insurance: Sheboygan County has contracted with WCA Group Health Trust (GHT) for the administration, claims and funding of the health insurance, as well as the In-Health Clinic. As a result, the County has budgeted a 5% premium increase for 2017, though we will receive the final cost from GHT in September.
- Dental Insurance: Sheboygan County remains self-insured with Delta Dental being the third party administrator. Employee premiums have not increased over the past several years; however, employee claims and plan costs continue to be on the rise. Therefore, the 2017 dental plan calls for a 10.9% budget increase.
- Workers Compensation: Workers Compensation increased 16%, to allow for future fund balance.
- Unemployment: The unemployment fund continues to increase; therefore \$99,442 will be reallocated. As a result, departmental budgets will realize a positive impact to their levy.

The Strategic Benefits Planning Committee will continue to focus on savings in all areas of insurance, while maintaining and providing wellness and safety for County employees.

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Budget By Business Unit Level 7 w/o CP

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	5 Variance To 2016 Budget	% Chge To 2016 Bdg
401 Dental Insurance										
40000 Revenues										
450000 Public Charges for S										
454000 Health Care Service										
454400 Other Health Care										
454425 Service	208,352-	343,872-	354,463-	351,456-	351,456-	179,588-	359,176-	523,384-	171,928-	48.92
454400 Other Health Care	208,352-	343,872-	354,463-	351,456-	351,456-	179,588-	359,176-	523,384-	171,928-	48.92
454000 Health Care Service	208,352-	343,872-	354,463-	351,456-	351,456-	179,588-	359,176-	523,384-	171,928-	48.92
450000 Public Charges for S	208,352-	343,872-	354,463-	351,456-	351,456-	179,588-	359,176-	523,384-	171,928-	48.92
460000 Interest and Other R										
466000 Other Misc. Revenue										
466125 Miscellaneous Reim	41,911-	32,900-	43,175-	42,058-	42,058-	27,134-	54,268-	56,017-	13,959-	33.19
466000 Other Misc. Revenue	41,911-	32,900-	43,175-	42,058-	42,058-	27,134-	54,268-	56,017-	13,959-	33.19
460000 Interest and Other R	41,911-	32,900-	43,175-	42,058-	42,058-	27,134-	54,268-	56,017-	13,959-	33.19
470000 Interdepartmental Re										
471000 Insurance & Empl Re										
471150 Dental Insurance	327,764-	307,247-	308,514-	330,111-	330,111-	157,697-	315,394-	348,923-	18,812-	5.70
471000 Insurance & Empl Re	327,764-	307,247-	308,514-	330,111-	330,111-	157,697-	315,394-	348,923-	18,812-	5.70
470000 Interdepartmental Re	327,764-	307,247-	308,514-	330,111-	330,111-	157,697-	315,394-	348,923-	18,812-	5.70
400000 Revenues	578,027-	684,019-	706,152-	723,625-	723,625-	364,418-	728,838-	928,324-	204,699-	28.29
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										
512100 General										
512125 Dental Insurance	542,388	523,441	768,960	770,698	770,698	426,294	810,887	888,136	117,438	15.24

Attachment: 2017 Proposed Benefit Budget (3839 : 2017 Proposed Employee Benefits Budget)

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**County of Sheboygan
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Budget By Business Unit Level 7 w/o CP

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	5 Variance To 2016 Budget	% Chge To 2016 Bdgt
512100 General	542,388	523,441	768,960	770,698	770,698	426,294	810,887	888,136	117,438	15.24
512000 Benefits	542,388	523,441	768,960	770,698	770,698	426,294	810,887	888,136	117,438	15.24
510000 Personnel Related Ex	542,388	523,441	768,960	770,698	770,698	426,294	810,887	888,136	117,438	15.24
530000 Operating Expenses										
531000 Purchased Services										
531400 Other Outside Serv										
531465 Insurance Adminis	32,705	34,542	35,219	37,128	37,128	19,055	37,128	40,188	3,060	8.24
531400 Other Outside Serv	32,705	34,542	35,219	37,128	37,128	19,055	37,128	40,188	3,060	8.24
531000 Purchased Services	32,705	34,542	35,219	37,128	37,128	19,055	37,128	40,188	3,060	8.24
530000 Operating Expenses	32,705	34,542	35,219	37,128	37,128	19,055	37,128	40,188	3,060	8.24
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	575,093	557,983	804,179	807,826	807,826	445,348	848,015	928,324	120,498	14.92
401 Dental Insurance	2,934	126,036	98,027	84,201	84,201	80,930	119,177		84,201	100.00
Current Change in Fund Balance	2,934	126,036	98,027	84,201	84,201	80,930	119,177		84,201	100.00

Attachment: 2017 Proposed Benefit Budget (3839 : 2017 Proposed Employee Benefits Budget)

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Budget By Business Unit Level 7 w/o CP

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	5 Variance To 2016 Budget	% Chge To 2016 Bldg
402 Group Life										
40000 Revenues										
450000 Public Charges for S										
454000 Health Care Service										
454400 Other Health Care										
454425 Service	110,225-	183,207-	186,732-	184,384-	184,384-	98,890-	197,780-	195,940-	11,556-	6.27
454400 Other Health Care	110,225-	183,207-	186,732-	184,384-	184,384-	98,890-	197,780-	195,940-	11,556-	6.27
454000 Health Care Service	110,225-	183,207-	186,732-	184,384-	184,384-	98,890-	197,780-	195,940-	11,556-	6.27
450000 Public Charges for S	110,225-	183,207-	186,732-	184,384-	184,384-	98,890-	197,780-	195,940-	11,556-	6.27
460000 Interest and Other R										
460000 Interest and Other R										
470000 Interdepartmental Re										
471000 Insurance & Employe										
471200 Group Life Insuran	20,941-	21,040-	21,280-	22,934-	22,934-	11,288-	22,576-	23,396-	462-	2.01
471000 Insurance & Employe	20,941-	21,040-	21,280-	22,934-	22,934-	11,288-	22,576-	23,396-	462-	2.01
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re	20,941-	21,040-	21,280-	22,934-	22,934-	11,288-	22,576-	23,396-	462-	2.01
400000 Revenues	151,167-	204,247-	208,012-	207,318-	207,318-	110,178-	220,356-	219,336-	12,018-	5.80
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										
512100 General										
512130 Life Insurance	128,796-	200,260-	202,873-	199,405-	199,405-	107,390-	214,780-	219,336-	19,931-	10.00
512100 General	128,796-	200,260-	202,873-	199,405-	199,405-	107,390-	214,780-	219,336-	19,931-	10.00

Attachment: 2017 Proposed Benefit Budget (3839 : 2017 Proposed Employee Benefits Budget)

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Budget By Business Unit Level 7 w/o CP

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	\$ Variance To 2016 Budget	% Chge To 2016 Bdg
512000 Benefits	128,796	200,260	202,873	199,405	199,405	107,390	214,780	219,336	19,931	10.00
510000 Personnel Related Ex	128,796	200,260	202,873	199,405	199,405	107,390	214,780	219,336	19,931	10.00
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	128,796	200,260	202,873	199,405	199,405	107,390	214,780	219,336	19,931	10.00
402 Group Life	2,371-	3,987-	5,139-	7,913-	7,913-	2,788-	5,576-		7,913	100.00-
Current Change in Fund Balance	2,371-	3,987-	5,139-	7,913-	7,913-	2,788-	5,576-		7,913	100.00-

Attachment: 2017 Proposed Benefit Budget (3839) : 2017 Proposed Employee Benefits Budget

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Budget By Business Unit Level 7 w/o CP

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	\$ Variance To 2016 Budget	% Chge To 2016 Bdg
403 Health Insurance										
40000 Revenues										
41000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy										
41000 Taxes										
45000 Public Charges for S										
454000 Health Care Service										
454400 Other Health Care										
454425 Service	976,789-	1,588,626-	1,606,849-	1,676,046-	1,734,708-	840,532-	1,681,064-	1,757,397-	81,351-	4.85
454400 Other Health Care	976,789-	1,588,626-	1,606,849-	1,676,046-	1,734,708-	840,532-	1,681,064-	1,757,397-	81,351-	4.85
454000 Health Care Service	976,789-	1,588,626-	1,606,849-	1,676,046-	1,734,708-	840,532-	1,681,064-	1,757,397-	81,351-	4.85
450000 Public Charges for S	976,789-	1,588,626-	1,606,849-	1,676,046-	1,734,708-	840,532-	1,681,064-	1,757,397-	81,351-	4.85
460000 Interest and Other R										
462000 Rent Revenue										
462100 Rent Revenue	18,609-	27,153-	30,373-	30,243-	30,243-	30,243-	60,486-	60,486-	30,243-	100.00
462000 Rent Revenue	18,609-	27,153-	30,373-	30,243-	30,243-	30,243-	60,486-	60,486-	30,243-	100.00
466000 Other Misc. Revenue										
466105 Insurance Reimburs	203,076-	216,587-	298,108-	222,634-		125,666-	125,666-		222,634	100.00-
466125 Miscellaneous Reim	433,093-	201,570-	189,026-	149,292-		4,552-	166,967-		149,292	100.00-
466200 Employee Reimburse										
466203 Employee Fitness	5,592-		27,969-	85,193-	85,193-	23,212-	46,424-	48,662-	36,511	42.86-
466204 Employee Fitness	137-		686-			4,772-	9,544-	9,456-	9,456-	
466200 Employee Reimburse	5,729-		28,644-	85,193-	85,193-	27,983-	55,968-	58,138-	27,055	31.76-
466000 Other Misc. Revenue	641,897-	418,158-	515,778-	457,119-	85,193-	158,202-	348,601-	58,138-	398,981	87.28-

Attachment: 2017 Proposed Benefit Budget (3839) : 2017 Proposed Employee Benefits Budget

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Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	5 Variance To 2016 Budget	% Chge To 2016 Bdgt
460000 Interest and Other R	660,507-	445,310-	546,151-	487,362-	115,436-	188,445-	409,087-	118,624-	368,738	75.06-
470000 Interdepartmental Re										
471000 Insurance & Employe										
471100 Health Insurance	9,597,428-	8,718,517-	8,738,584-	9,290,004-	9,615,154-	4,571,503-	9,143,006-	10,016,274-	726,270-	7.82
471000 Insurance & Employe	9,597,428-	8,718,517-	8,738,584-	9,290,004-	9,615,154-	4,571,503-	9,143,006-	10,016,274-	726,270-	7.82
470000 Interdepartmental Re	9,597,428-	8,718,517-	8,738,584-	9,290,004-	9,615,154-	4,571,503-	9,143,006-	10,016,274-	726,270-	7.82
400000 Revenues	11,234,724-	10,752,454-	10,891,584-	11,453,412-	11,465,298-	5,600,479-	11,233,153-	11,892,295-	438,881-	3.83
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511100 General										
511000 Wages										
512000 Benefits										
512100 General										
512120 Health Insurance	8,799,812	7,333,132	7,909,735	8,469,010	11,349,862	5,418,596	10,837,192	11,715,984	3,246,974	34.34
512123 Prescription Insu	1,366,552	2,275,735	2,615,157	2,991,367					2,591,367-	100.00-
512165 Fitness Membersh	8,764		43,819	154,888	154,888	35,272	35,272	41,763	113,125-	73.04-
512166 Fitness Membersh	137		686			6,957	6,957	8,545	8,545	
512167 Health Plan Incom	10		50	600		250			600-	100.00-
512100 General	10,175,275	9,608,867	10,569,446	11,215,865	11,504,750	5,461,074	10,879,421	11,766,292	550,427	4.91
512000 Benefits	10,175,275	9,608,867	10,569,446	11,215,865	11,504,750	5,461,074	10,879,421	11,766,292	550,427	4.91
510000 Personnel Related Ex	10,175,275	9,608,867	10,569,446	11,215,865	11,504,750	5,461,074	10,879,421	11,766,292	550,427	4.91

Attachment: 2017 Proposed Benefit Budget (3839) : 2017 Proposed Employee Benefits Budget

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Budget By Business Unit Level 7 w/o CP

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Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	5 Variance To 2016 Budget	% Chge To 2016 Bdg
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	21,600	36,000	36,000	36,000	36,000	19,724	36,000	36,000		
531202 Wellness Services	322,049	536,730	469,903	470,023		7,251	7,251		470,023-	100.00-
531100 Professional Servi	343,649	572,730	505,903	506,023	36,000	26,974	43,251	36,000	470,023-	92.89-
531300 Ancillary Services										
531300 Ancillary Services										
531400 Other Outside Serv										
531465 Insurance Adminis	565,912	620,127	678,904	773,971		8	8		773,971-	100.00-
531400 Other Outside Serv	565,912	620,127	678,904	773,971		8	8		773,971-	100.00-
531000 Purchased Services	909,561	1,192,857	1,184,807	1,279,994	36,000	26,982	43,299	36,000	1,243,994-	97.10-
533000 General Operating										
533450 Fees & Permits										
533475 Assessment Fees	30,702	88,130	63,508	70,544	2,000	78	2,000	2,500	68,044-	96.46-
533450 Fees & Permits	30,702	88,130	63,508	70,544	2,000	78	2,000	2,500	68,044-	96.46-
533500 General Supplies										
533500 General Supplies										
533700 Office Supplies										
533700 Office Supplies										
533900 Other										
533950 Special Event	388	985	660	5,000	5,000	2,125	2,125		5,000-	100.00-
533900 Other	388	985	660	5,000	5,000	2,125	2,125		5,000-	100.00-
533000 General Operating	31,090	89,115	64,168	75,544	7,000	2,203	4,125	2,500	73,044-	96.69-

Attachment: 2017 Proposed Benefit Budget (3839 : 2017 Proposed Employee Benefits Budget)

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Budget By Business Unit Level 7 w/o CP

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	\$ Variance To 2016 Budget	% Chge To 2016 Bdgt
534000 Fixed Charges										
534100 Rentals										
534105 Rental of Buidin	36,032	59,706	60,746	60,486		30,243	60,486	60,486		
534100 Rentals	36,032	59,706	60,746	60,486		30,243	60,486	60,486		
534000 Fixed Charges	36,032	59,706	60,746	60,486		30,243	60,486	60,486		
530000 Operating Expenses	976,683	1,341,678	1,309,721	1,416,024	43,000	59,428	107,870	98,986	1,317,038-	93.01-
550000 Interdepartmental Ch										
553000 System Operation Ch										
553100 System Operation C										
553100 System Operation C										
553000 System Operation Ch										
556000 Other Interdepartme										
556100 Other Interdepartm										
556108 Employee Wages &				33,825	33,825	16,913	33,825	27,017	6,808-	20.13-
556100 Other Interdepartm	172			33,825	33,825	16,913	33,825	27,017	6,808-	20.13-
556000 Other Interdepartme	172			33,825	33,825	16,913	33,825	27,017	6,808-	20.13-
550000 Interdepartmental Ch	172			33,825	33,825	16,913	33,825	27,017	6,808-	20.13-
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	11,152,130	10,950,545	11,879,167	12,665,714	11,581,575	5,537,415	11,021,116	11,892,295	775,419-	6.11-

Attachment: 2017 Proposed Benefit Budget (3839 : 2017 Proposed Employee Benefits Budget)

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Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	\$ Variance To 2016 Budget	% Chge To 2016 Bdg
70000 Other Financing Uses										
72000 Transfer to Other Fu										
72100 General Fund	6,802		34,008							
72200 Special Revenue Fun										
72200 Special Revenue Fun										
72500 Enterprise Fund										
72500 Enterprise Fund										
72600 Internal Services F										
72600 Internal Services F										
72000 Transfer to Other Fu	6,802		34,008							
70000 Other Financing Uses	6,802		34,008							
Subtotal	75,792-	198,092	1,021,591	1,212,302	116,277	63,064-	212,041-		1,212,302-	100.00-
80000 Equity										
81000 Retained Earnings										
810100 Use of Retained Ear				1,398,790-	1,398,790-				1,398,790	100.00-
81000 Retained Earnings				1,398,790-	1,398,790-				1,398,790	100.00-
80000 Equity				1,398,790-	1,398,790-				1,398,790	100.00-
403 Health Insurance	75,792-	198,092	1,021,591	186,488-	1,282,513-	63,064-	212,041-		186,488	100.00-
Current Change in Fund Balance	75,792-	198,092	1,021,591	186,488-	1,282,513-	63,064-	212,041-		186,488	100.00-

Attachment: 2017 Proposed Benefit Budget (3839) : 2017 Proposed Employee Benefits Budget

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Budget By Business Unit Level 7 w/o CP

Description	S-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	\$ Variance To 2016 Budget	% Chge To 2016 Bldgt
405 Unemployment Compensation										
40000 Revenues										
46000 Interest and Other R.										
46000 Interest and Other R.										
47000 Interdepartmental Re										
47100 Insurance & Employe										
471350 Unemployment Insur	121,368-	150,294-	152,021-	163,718-	163,718-	80,630-	161,260-	64,099-	99,619	60.85-
471350 Unemployment Insur	142,299-	150,294-	152,021-	163,718-	163,718-	80,630-	161,260-	64,099-	99,619	60.85-
47100 Insurance & Employe	142,299-	150,294-	152,021-	163,718-	163,718-	80,630-	161,260-	64,099-	99,619	60.85-
47000 Interdepartmental Re	142,299-	150,294-	152,021-	163,718-	163,718-	80,630-	161,260-	64,099-	99,619	60.85-
40000 Revenues	142,299-	150,294-	152,021-	163,718-	163,718-	80,630-	161,260-	64,099-	99,619	60.85-
50000 Expense/Expenditure										
51000 Personnel Related Ex										
51100 Wages										
51100 General										
51100 General										
51100 Wages										
51200 Benefits										
512100 General										
512145 Unemployment Comp	84,005	59,039	15,442	23,794	23,794	4,021	8,042	64,099	40,305	169.39
512100 General	84,005	59,039	15,442	23,794	23,794	4,021	8,042	64,099	40,305	169.39
512000 Benefits	84,005	59,039	15,442	23,794	23,794	4,021	8,042	64,099	40,305	169.39
510000 Personnel Related Ex	84,005	59,039	15,442	23,794	23,794	4,021	8,042	64,099	40,305	169.39
550000 Interdepartmental Ch										

Attachment: 2017 Proposed Benefit Budget (3839) : 2017 Proposed Employee Benefits Budget

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**County of Sheboygan
Proposed Budget - Variance Report
For 2017**

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Budget By Business Unit Level 7 w/o CP

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	\$ Variance To 2016 Budget	% Chge To 2016 Bdgt
55000 Interdepartmental Ch										
50000 Expense/Expenditure	84,095	39,039	15,442	23,794	23,794	4,021	8,042	64,099	40,305	169.39
405 Unemployment Compensation	58,294	91,255	136,579	139,924	139,924	76,609	153,218		139,924	100.00
Current Change in Fund Balance	58,294	91,255	136,579	139,924	139,924	76,609	153,218		139,924	100.00

Attachment: 2017 Proposed Benefit Budget (3839 : 2017 Proposed Employee Benefits Budget)

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**County of Sheboygan
Proposed Budget - Variance Report
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Budget By Business Unit Level 7 w/o CP

Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	\$ Variance To 2016 Budget	% Chge To 2016 Bdg
406 Workmen's Compensation										
40000 Revenues										
460000 Interest and Other R										
466000 Other Miscellaneous										
466105 Insurance Reimburs	17,287-	4,072-	7,897-			81-	81-			
466000 Other Miscellaneous	17,287-	4,072-	7,897-			81-	81-			
460000 Interest and Other R	17,287-	4,072-	7,897-			81-	81-			
470000 Interdepartmental Re										
471000 Insurance & Employe										
471300 Workers Compensati	315,646-	249,200-	255,109-	257,843-	257,843-	142,066-	284,132-	531,818-	273,975-	106.26
471000 Insurance & Employe	315,646-	249,200-	255,109-	257,843-	257,843-	142,066-	284,132-	531,818-	273,975-	106.26
470000 Interdepartmental Re	315,646-	249,200-	255,109-	257,843-	257,843-	142,066-	284,132-	531,818-	273,975-	106.26
480000 Revenues	332,933-	253,272-	263,007-	257,843-	257,843-	142,147-	284,213-	531,818-	273,975-	106.26
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										
512100 General										
512140 Worker's Compensati	403,959	511,323	402,534	491,767	491,767	165,929	331,858	526,818	35,051	7.13
512100 General	403,959	511,323	402,534	491,767	491,767	165,929	331,858	526,818	35,051	7.13
512000 Benefits	403,959	511,323	402,534	491,767	491,767	165,929	331,858	526,818	35,051	7.13
510000 Personnel Related Ex	403,959	511,323	402,534	491,767	491,767	165,929	331,858	526,818	35,051	7.13
530000 Operating Expenses										
531000 Purchased Services										
531400 Other Outside Serv										
531465 Insurance Adminis	16,333	12,200	15,849	16,200	16,200	1,350	2,700	5,000	11,200-	69.14-

Attachment: 2017 Proposed Benefit Budget (3839) : 2017 Proposed Employee Benefits Budget

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**County of Sheboygan
Proposed Budget - Variance Report
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Budget By Business Unit Level 7 w/o CP

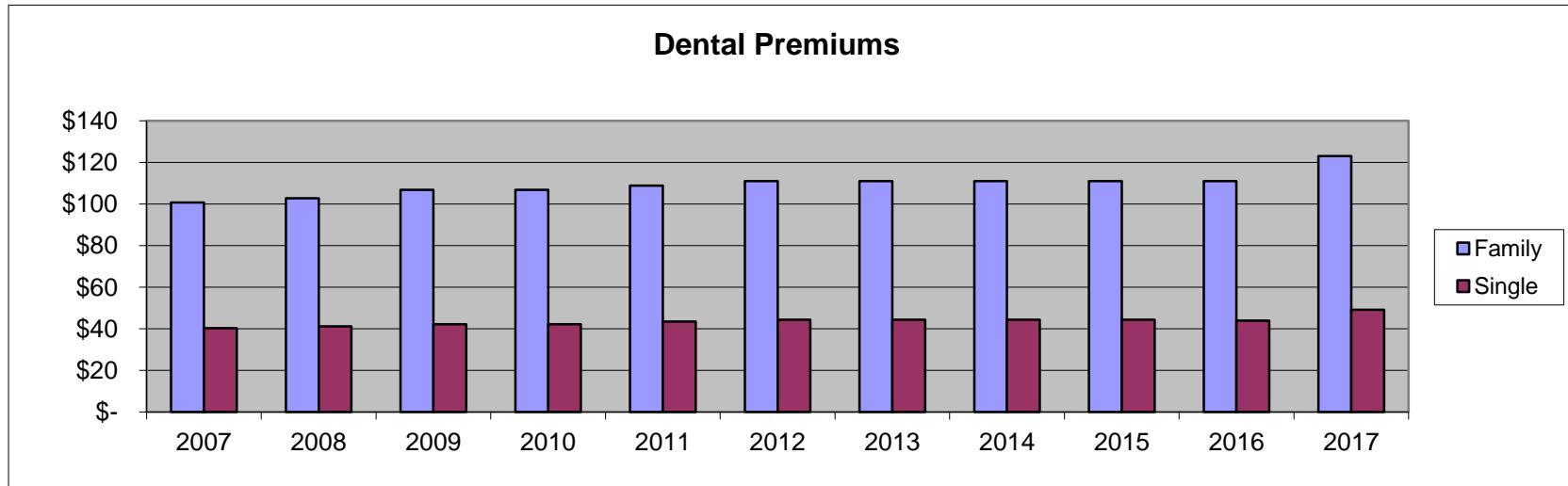
Description	5-Yr Average 2011-2015	Actual Annual 2014	Actual Annual 2015	Board Adopted 2016	Amended Budget 2016	Current Year At June 30th	Current Year Projection	Dept Budget Request 2017	5 Variance To 2016 Budget	% Chge To 2016 Bdgt
531400 Other Outside Serv	16,333	13,200	15,849	16,200	16,200	1,350	2,700	5,000	11,200-	69.14-
531000 Purchased Services	16,333	13,200	15,849	16,200	16,200	1,350	2,700	5,000	11,200-	69.14-
530000 Operating Expenses	16,333	13,200	15,849	16,200	16,200	1,350	2,700	5,000	11,200-	69.14-
550000 Interdepartmental Ch										
551900 Insurance Charges										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	420,292	524,525	418,383	507,967	507,967	167,279	334,558	531,818	23,851	4.70
406 Workmen's Compensation	87,359	271,251	155,376	250,124	250,124	25,132	50,345		250,124-	100.00-
Current Change in Fund Balance	87,359	271,251	155,376	250,124	250,124	25,132	50,345		250,124-	100.00-

Attachment: 2017 Proposed Benefit Budget (3839) : 2017 Proposed Employee Benefits Budget

Dental Premiums - Sheboygan County

(Gross Cost - based on allocated premiums)

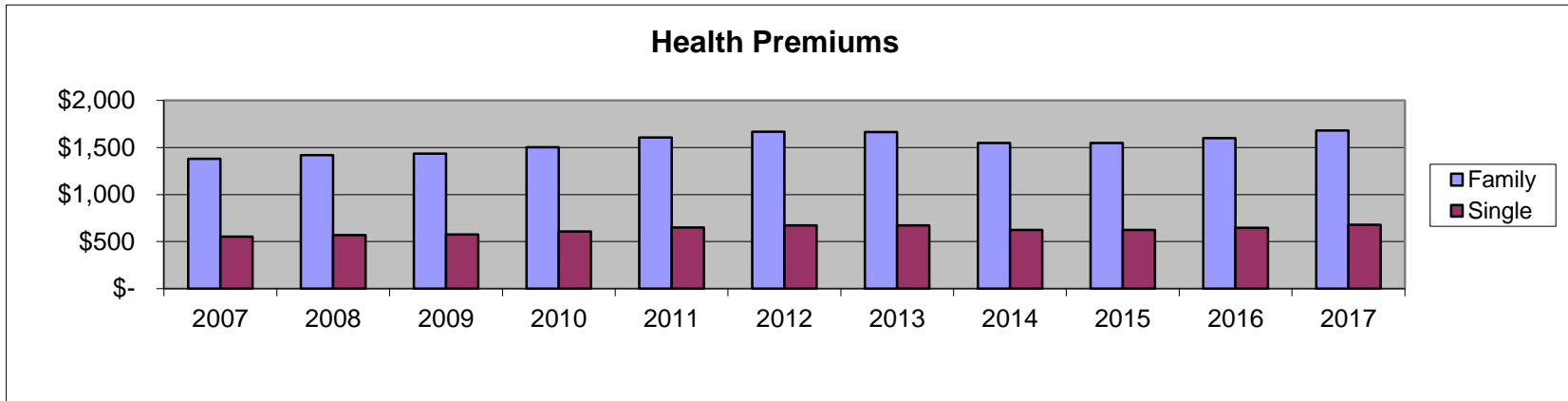
	Family			Single		
	Monthly Premium	\$ Change From Prior Yr	% Change From Prior Yr	Monthly Premium	\$ Change From Prior Yr	% Change From Prior Yr
2007	\$ 101	#REF!	#REF!	\$ 40	#REF!	#REF!
2008	\$ 103	\$ 2	2.1%	\$ 41	\$ 1	2.2%
2009	\$ 107	\$ 4	3.9%	\$ 42	\$ 1	2.4%
2010	\$ 107	\$ -	0.0%	\$ 42	\$ -	0.0%
2011	\$ 109	\$ 2	1.9%	\$ 43	\$ 1	3.2%
2012	\$ 111	\$ 2	2.0%	\$ 44	\$ 1	2.0%
2013	\$ 111	\$ -	0.0%	\$ 44	\$ -	0.0%
2014	\$ 111	\$ -	0.0%	\$ 44	\$ -	0.0%
2015	\$ 111	\$ -	0.0%	\$ 44	\$ -	0.0%
2016	\$ 111	\$ (0)	0.0%	\$ 44	\$ (0)	-0.7%
2017	\$ 123	\$ 12	10.9%	\$ 49	\$ 5	11.7%



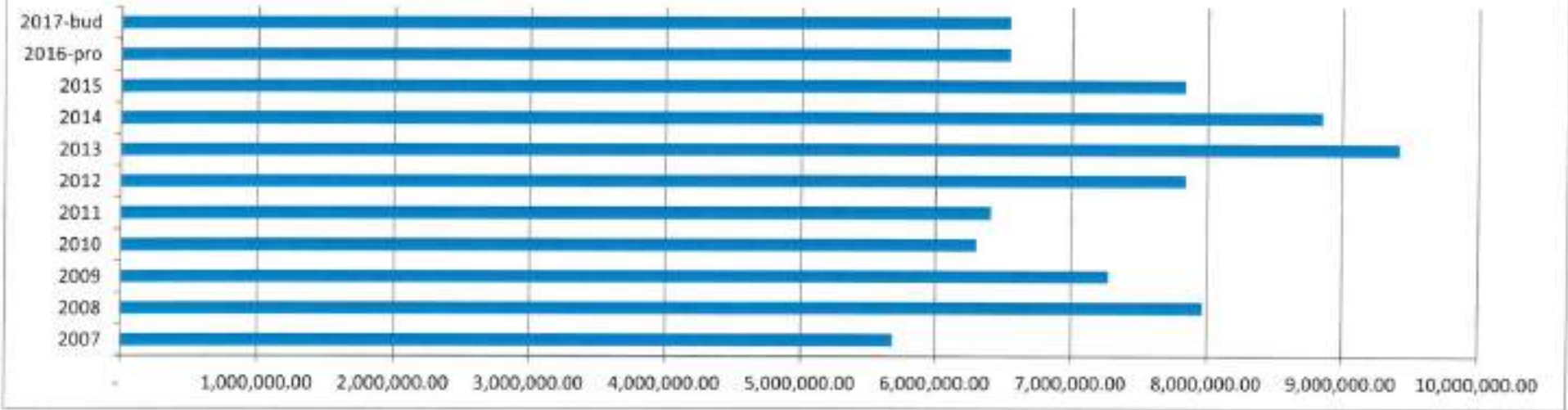
Health Premiums - Sheboygan County

(Gross Cost - based on allocated premiums)

	Family			Single		
	<u>Monthly Premium</u>	<u>\$ Change From Prior Yr</u>	<u>% Change From Prior Yr</u>	<u>Monthly Premium</u>	<u>\$ Change From Prior Yr</u>	<u>% Change From Prior Yr</u>
2007	\$ 1,381	#REF!	#REF!	\$ 553	#REF!	#REF!
2008	\$ 1,417	\$ 37	2.7%	\$ 569	\$ 15	2.8%
2009	\$ 1,436	\$ 18	1.3%	\$ 576	\$ 8	1.4%
2010	\$ 1,504	\$ 68	4.7%	\$ 607	\$ 31	5.3%
2011	\$ 1,608	\$ 104	7.2%	\$ 649	\$ 42	6.9%
2012	\$ 1,669	\$ 61	4.1%	\$ 672	\$ 23	3.6%
2013	\$ 1,666	\$ (3)	-0.2%	\$ 672	\$ -	0.0%
2014	\$ 1,547	\$ (119)	-7.1%	\$ 623	\$ (49)	-7.3%
2015	\$ 1,547	\$ -	0.0%	\$ 623	\$ -	0.0%
2016	\$ 1,600	\$ 53	3.5%	\$ 645	\$ 22	3.5%
2017	\$ 1,680	\$ 80	5.2%	\$ 677	\$ 32	5.0%

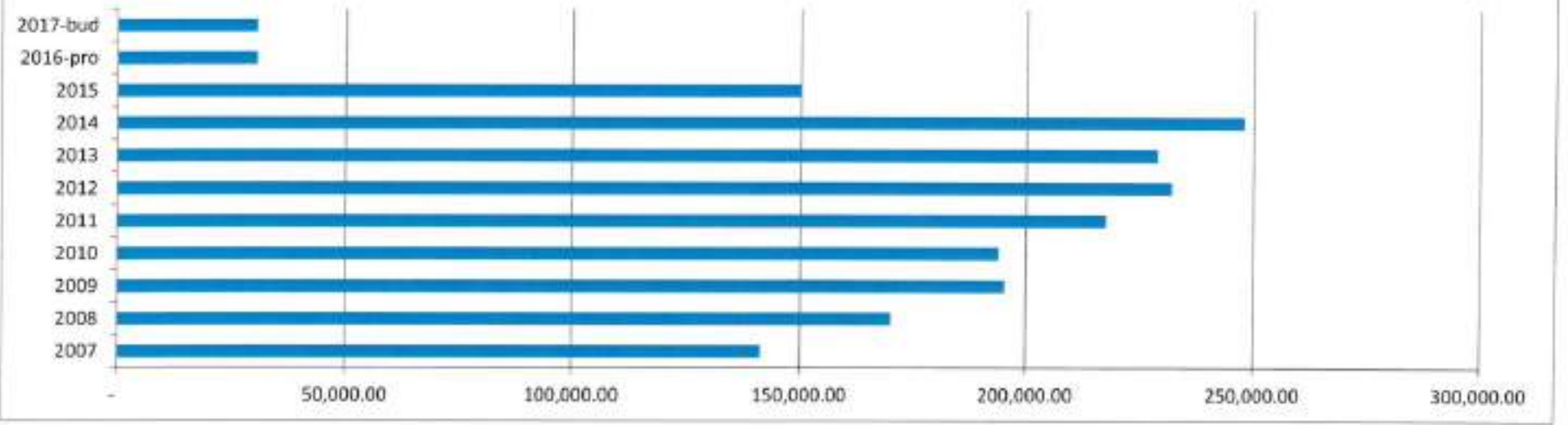


Health Insurance Reserve & IBNR Liability



Premiums have been budgeted with a 5% increase.
The Health Insurance projected fund balance for 2016 is \$6,543,928. Per Fund Balance Policy, 30% of 2017 budgeted expenditures would be \$3,567,688.

Dental Insurance Reserve

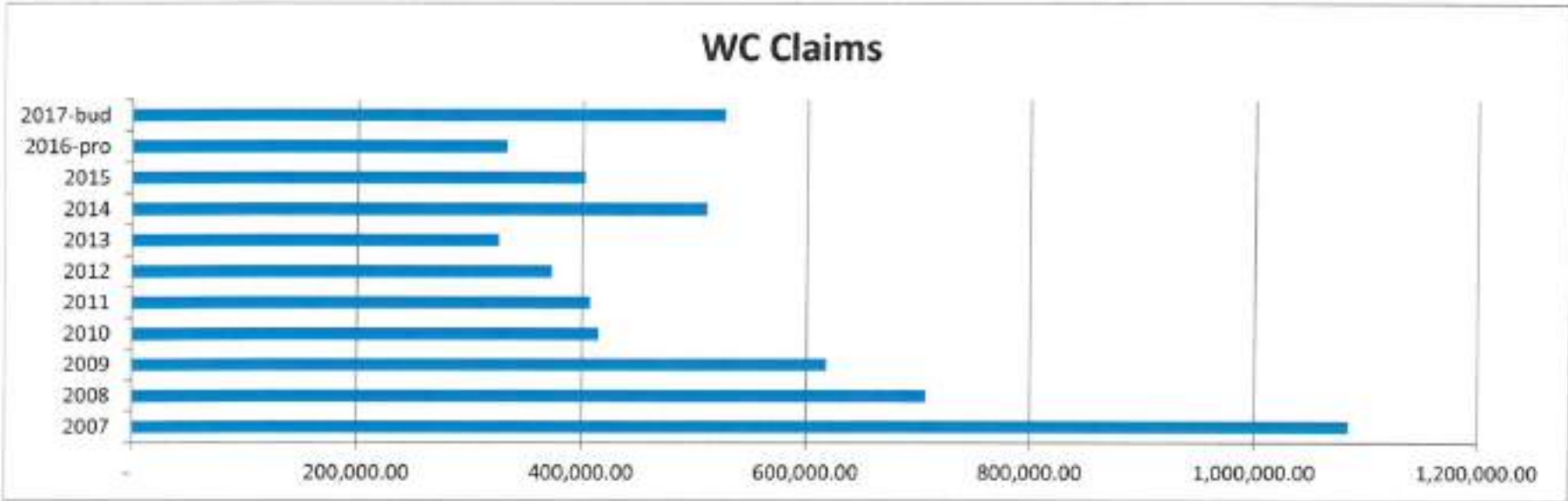


Premiums have been budgeted with a 10.9% increase.
The Dental Insurance projected fund balance for 2016 is \$30,663. Per Fund Balance Policy, 30% of 2017 budgeted expenditures would be \$278,497.

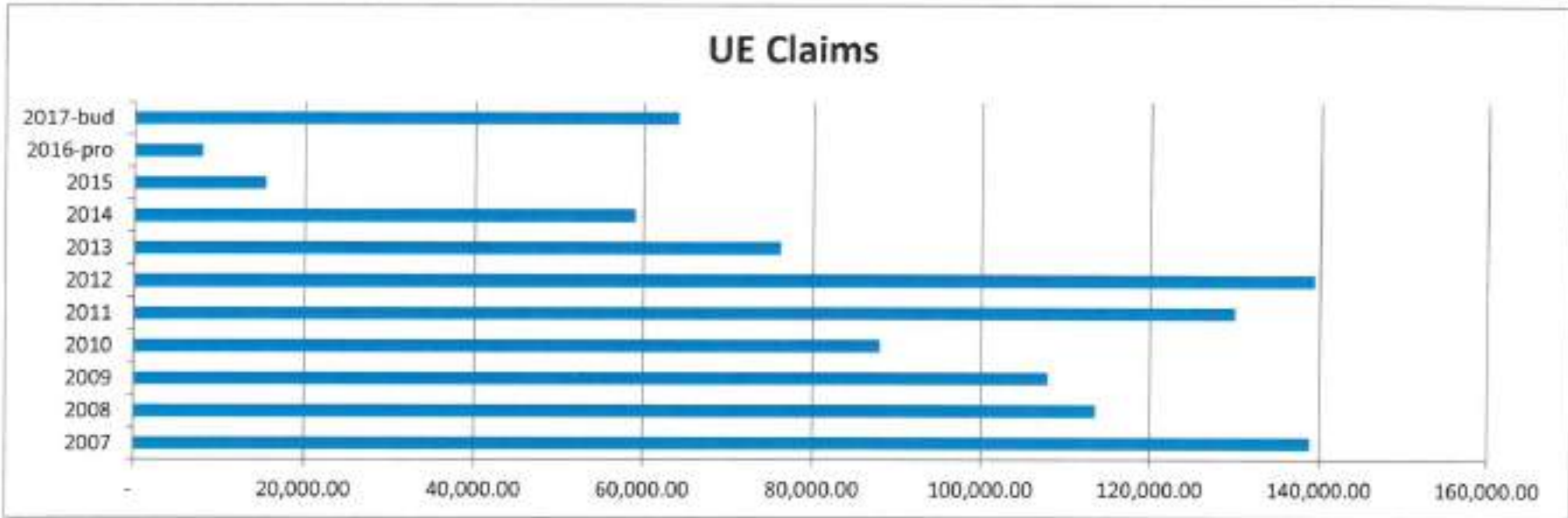
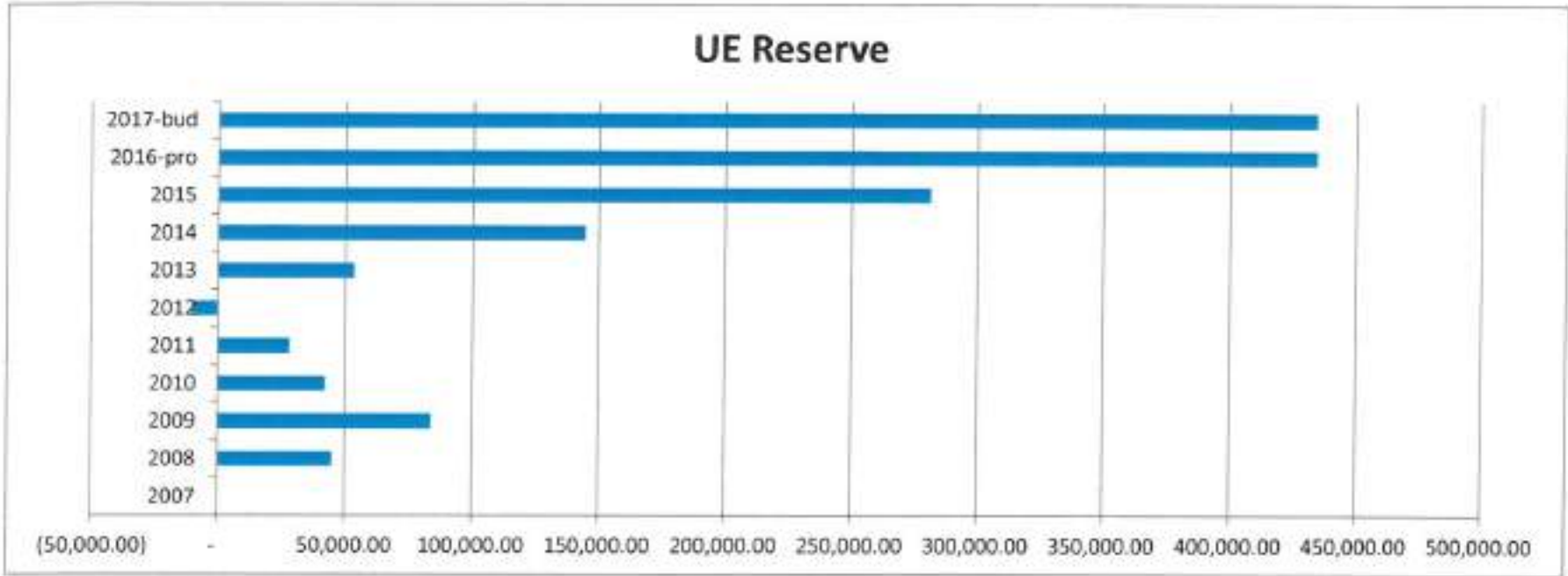
Attachment: Ins Resv Charts (3839 : 2017 Proposed Employee Benefits Budget)



Premiums have been adjusted for Worker's Comp to maintain the current level of fund balance. The Workers Comp projected fund balance for 2016 is \$522,746. Per Fund Balance Policy, 30% of 2017 budgeted expenditures would be \$159,545. Workers Compensation is charged to the departments through the payroll system. Rates are set per employee groupings based on risk factors for the activities performed in that position.



Attachment: Ins Resv Charts (3839 : 2017 Proposed Employee Benefits Budget)



The Unemployment charged rate to the departments was lowered from 0.4% to 0.15% due to the lowering trend in claim expenses. The Unemployment projected fund balance for 2016 is \$434,392. Per fund balance policy, 30% of 2017 budget expenditures would be \$19,230.