



MARATHON COUNTY HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE AGENDA

Date & Time of Meeting: **Tuesday, March 26, 2024 at 3:00 pm**

Meeting Location: **Assembly Room, Courthouse, 500 Forest Street, Wausau WI 54403**

Committee Members: John Robinson, Chair; Alyson Leahy, Vice-Chair; Kurt Gibbs, Gayle Marshall, Kody Hart, Ann Lemmer, Yee Leng Xiong

Marathon County Mission Statement: Marathon County Government serves people by leading, coordinating, and providing county, regional, and statewide initiatives. It directly or in cooperation with other public and private partners provides services and creates opportunities that make Marathon County and the surrounding area a preferred place to live, work, visit, and do business. (Last updated: 12-20-05)

Committee Mission Statement: Provide leadership for the implementation of the County Strategic Plan, monitor outcomes, review, and recommend to the County Board policies related to human resources initiatives, finance and property of the County.

Persons wishing to attend the meeting by phone may call into the **telephone conference beginning five (5) minutes prior to the start time indicated above using the following number:**

Phone#: 1-408-418-9388 Access Code: 146 235 4571

When you enter the telephone conference, **PLEASE PUT YOUR PHONE ON MUTE!**

The meeting will also be broadcasted on Public Access or at <https://tinyurl.com/MarathonCountyBoard>

1. **Call Meeting to Order**
2. **Pledge of Allegiance**
3. **Public Comment (15 Minutes)** (Any person who wishes to address the committee during the "Public Comment" portion of the meetings, must provide his or her name, address, and the topic he or she wishes to present to the Marathon County Clerk, or chair of the committee, no later than five minutes before the start of the meeting. All comments must be germane to a topic within the jurisdiction of the committee.)
4. **Approval of Minutes from the March 13, 2024 HRFC meeting**
5. **Policy Issues Discussion and Potential Committee Determination**
 - A. Assessment of Buildings, Fixtures, and Improvements on County Property Under Wis Stats s.70.17
6. **Operational Functions Required by Statute, Ordinance, Resolution, or Policy**
 - A. Items for Discussion and Possible Action by HRFC
 1. Consideration of Recommendation from Public Safety Committee to Reclassify 1.0 FTE Accounting Technician Position (Grade J) to 1.0 FTE Accountant Position (Grade M)
 2. Consideration of Request to Reclassify Positions Within the Office of Corporation Counsel
 - B. Items for Discussion and Possible Action by HRFC to Forward to County Board
7. **Educational Presentations and Committee Discussion**
 - A. Lease Between ADRC-CW and Marathon County Regarding Space at the Lake View Campus
8. **Next Meeting Date & Time, Announcements and Future Agenda Items**
 - A. Committee members are asked to bring ideas for future discussion.
 - B. Next meeting: Wednesday, April 10, 2024 at 3:00 pm
9. **Adjournment**

*Any Person planning to attend this meeting who needs some type of special accommodation in order to participate should call the County Clerk's Office at 261.1500 or email countyclerk@co.marathon.wi.us one business day before the meeting.

SIGNED s/s John Robinson
Presiding Officer or Designee

EMAILED TO: Wausau Daily Herald, City Pages, and other Media Groups

EMAILED BY: _____

DATE & TIME: _____

NOTICE POSTED AT THE COURTHOUSE

BY: _____

DATE & TIME: _____



MARATHON COUNTY HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE AGENDA

Date & Time of Meeting: **Wednesday, March 13, 2024 at 3:00 pm**
 Meeting Location: **Assembly Room, Courthouse, 500 Forest Street, Wausau WI 54403**

John Robinson	Present
Alyson Leahy	Present (W)
Kurt Gibbs	Present
Gayle Marshall	Excused
Kody Hart	Present
Ann Lemmer	Present
Yee Leng Xiong	Excused

Staff Present: Lance Leonhard, Kim Trueblood, Kristi Palmer, Molly Adzic, Mike Puerner (W), Connie Beyersdorff, Dean Stratz, Laura Scudiere, Laurie Miskimins, Kirstie Heidenreich, Troy Krezine, Daryn White
 Others Present: Supervisor Baker

[Meeting Recording](#)

1. **Call Meeting to Order**
2. **Pledge of Allegiance**
3. **Public Comment** – None.
4. **Approval of Minutes from the February 27, 2024 HRFC meeting** (:02) – Motion by Lemmer, Second by Hart to approve the minutes as presented. Motion carried on a voice vote unanimously.
5. **Policy Issues Discussion and Potential Committee Determination**
6. **Operational Functions Required by Statute, Ordinance, Resolution, or Policy**
 - A. Items for Discussion and Possible Action by HRFC
 1. Approval of February Claims and Questioned Costs (:02) – Motion by Gibbs, Second by Lemmer to approve the claims and questioned costs as presented. Motion carried on a voice vote unanimously.
 - B. Items for Discussion and Possible Action by HRFC to Forward to County Board
 1. Resolution Setting Constitutional Officers Salaries for 2025-2028 Term (:03) – Motion by Gibbs, Second by Hart to forward the resolution setting wages at 10% wage penetration to the County Board. Motion carried on a voice vote unanimously.
 2. Acceptance of Lead in Water Grant Program Funds (:55) – Motion by Hart, Second by Lemmer to approve the resolution and forward to County Board. Motion carried on a voice vote unanimously.
 3. Acceptance of Nicotine Prevention Alliance of Central Wisconsin Nicotine Delivery Grant Program Funds (:57) - Motion by Lemmer, Second by Gibbs to approve the resolution and forward to County Board. Motion carried on a voice vote unanimously.
 4. Budget transfer request to accept Wisconsin Department of Natural Resources Surface Water Grant funds in the amount of \$99,760 for the aerator and monitoring at the Big Eau Pleine (1:00 info, 1:07 vote) – Motion by Gibbs, Second by Lemmer to approve the resolution and forward to County Board. Motion carried on a voice vote unanimously.
 5. Budget transfer request to accept Nature Conservancy Challenge Grant in the amount of \$10,000 for incentives to farmers in the Big Eau Pleine watershed for implementation of conservation practices- (1:00 info, 1:08 vote) - Motion by Hart, Second by Lemmer to approve the resolution and forward to County Board. Motion carried on a voice vote unanimously.
 6. Budget transfer request to accept Department of Agriculture and Consumer Trade Protection Nutrient Management Grant in the amount of \$1,350 for incentives for farmers to implement practices related to nutrient management (1:07 info, 1:09 vote) - Motion by Lemmer, Second by Gobbs to approve the resolution and forward to County Board. Motion carried on a voice vote unanimously.
 7. Budget transfer request to accept the Good Idea Mini-Grant in the amount of \$ 8,000 to implement phosphorus-reducing filter strips (1:07 info, 1:09 vote) - Motion by Hart, Second by Lemmer to approve the resolution and forward to County Board. Motion carried on a voice vote unanimously.
 8. Budget Transfer of \$125,000 for Replacement of Box Culvert for County Trunk “U” (1:11) - Motion by Gibbs, Second by Lemmer to approve the resolution and forward to County Board. Motion carried on a voice vote unanimously.
 9. Consideration of Amendment to Section 1.51(7) of Marathon County Ordinances re Conduit Bonding (1:12) – No action taken, additional information will be forthcoming.

7. **Educational Presentations and Committee Discussion**
 - A. Update Regarding Tax Delinquency Corrective Letter (1:37)
8. **Next Meeting Date & Time, Announcements and Future Agenda Items**
 - A. Committee members are asked to bring ideas for future discussion.
 - B. Next meeting: Tuesday, March 26, 2024 at 3:00 pm
9. **Adjournment** – Motion by Gibbs, Second by Hart to adjourn. Motion carried on a voice vote unanimously. Meeting adjourned at 4:53 p.m.

Minutes prepared by Kim Trueblood, County Clerk

DRAFT



New / Expanded Position Request Form

Department: Sheriff's Office

Requested by: Capt. Ryan Weber

Nature of Request (mark one)

- Create/Add a position(s) in the department
- Create and abolish a current position
- Expand/change FTE of a current position

Number of Positions: Click or tap here to enter text.

Current FTE: Click or tap here to enter text. New FTE: Click or tap here to enter text.

- Other: Reclassify 1.0 FTE Accounting Technician position to 1.0 FTE Accountant position.

Classification Title/Working Title Pay Grade (OLD): Accounting Technician – Pay grade J

Classification Title/Working Title Pay Grade (NEW): Accountant – Pay grade M

Attach: Job description of requested position **-OR-** Position Description Questionnaire (PDQ)

Summarize the major functions of the proposed position: This full-time position supports the operation, maintenance, testing, and implementation of accounting systems. The employee in this position will provide technical and specialized assistance to the Sheriff's Office regarding accounting, payroll, single audit, and fiscal activities. The employee will follow complex accounting principles, theories, and concepts, including generally accepted accounting practices (GAAP). The employee will help develop and maintain proper internal controls and accounting procedures related to Sheriff's Office finances. See attached job description.

Please indicate: FT or PT

Hours per pay period: 80

Start Date: 2025 Budget Year **-OR-** **Projected Start Date:** April 14, 2024

Reason for Request/Justification:

(Reason for the new position or expanded FTE. Describe the need for this position including the benefit to the department/county if this position is filled and the negative impact if not filled.)

In late 2022, in anticipation of personnel changes and a new Employee Resources Program (Workday), the Sheriff's Office shifted the accounting duties of 1.475 FTE staff to a single 1.0 FTE Accounting Technician position for a trial period. A 0.475 FTE Accounting Specialist position was left unfilled for a period, and eventually abolished at the end of 2023 resulting in savings in 2024 budget. In addition to the duties absorbed by the vacant 0.475 FTE Accounting Specialist position, the Accounting Technician absorbed additional accounting duties that had been previously performed by the former Office Manager. The Office Manager job description changed at that time and a new Office Manager was hired with a legal background instead of an accounting background. In essence, the accounting duties of 2.475 FTE employees were shifted to a 1.0 FTE position with the hope that Workday efficiencies, combined with the skills and experience of the Accounting Technician would allow the restructuring to be successful.

After more than a year of monitoring performance and consulting with the Accounting Technician, it has become evident that the workload is manageable, and the reassignment of accounting duties has been successful. The additional duties assigned to the Accounting Technician include the duties of an Accountant, and as a result, the Sheriff's Office recommends that the 1.0 FTE Accounting Technician position be reclassified to a 1.0 FTE Accountant position. The change would result in the payment of additional compensation of \$6,856.23 for the remainder of the 2024 budget year (assuming an effective date of 4/14/24)



New / Expanded Position Request Form

and would provide fair and equitable compensation to the employee who has taken on extra accounting responsibilities.

The benefits of this proposal to Marathon County and the Sheriff's Office are maintaining service levels, improved efficiencies, and a fair and equitable salary intended to attract and retain qualified employees.

COSTING: **What is the anticipated total cost of this position:** This change would result in additional compensation of \$6,856.23 in the 2024 budget year if implemented on April 14, 2024, however, would not require any new funding. Multiple staffing vacancies in the Sheriff's Office have resulted in our actual spending being lower than budgeted spending, and therefore the reclassification would require no additional funds than already budgeted.

(Include salary; benefits; office space, remodeling, furniture, and equipment; travel; and other applicable costs. If you need assistance in calculating cost, contact Employee Resource for salary and benefits.)

Please list additional costs anticipated: N/A

FUNDING: **Please explain how the position will be funded:**

County tax levy: \$6,856.23 of current budget % Of total costs: 100

Outside funding: [Click or tap here to enter text.](#) % Of total costs: [Click or tap here to enter text.](#)

Source and length of outside funding: [Click or tap here to enter text.](#)

Will this request require NEW funding in 2025 or current year?

YES, take to Committee of Jurisdiction / HR Finance Committee / County Board-
Annual Fiscal Impact (full year): [Click or tap here to enter text.](#)

If midyear: Estimated cost for remainder of 2024:

******Requestor should prepare Resolution Draft to share with Committees at this time.**

NO Request may be taken to committee before 2025 Budget Process.
Discuss with Employee Resource Director and County Administrator.

Please attach any additional supporting documentation such as full job description, costing, or proposed change to organization chart.

Requested by: Capt. Ryan Weber

Date: February 27, 2024

Department Approval: Sheriff Chad Billeb

Date: February 27, 2024

Completed request should be forwarded to Employee Resources: Molly Adzic, Boly Vang and Sue Fox

Accountant

POSITION SUMMARY:

This full-time position supports the operation, maintenance, testing, and implementation of accounting systems. The employee in this position will provide technical and specialized assistance to the Sheriff's Office regarding accounting, payroll, single audit, and fiscal activities. The employee will follow complex accounting principles, theories, and concepts, including generally accepted accounting practices (GAAP). The employee will help develop and maintain proper internal controls and accounting procedures related to Office finances. The employee will work under the direction of the Administrative Captain.

QUALIFICATIONS:

Bachelor's degree from an approved college/university in Accounting, Finance, or Business Administration with an accounting emphasis, and two years professional accounting work experience. Professional governmental accounting experience preferred. Equivalent combination of education and work experience providing the knowledge, skills, and abilities may be considered.

EXAMPLES OF WORK PERFORMED:

- Participates in completing Sheriff's Office accounting functions specifically in payroll, grant management, and accounts payable for the county's accounting system (Workday), perform financial and fiscal activities and assist with coordinating, updating, and evaluating processes, procedures, systems, and standards; ensures compliance with federal, state, and local laws, regulations, codes, and standards.
- Participates in professional financial and accounting activities in the County's Workday ERP system which may include: Reviewing, researching, and analyzing financial data and transactions including payroll and accounts payable; reconciling accounts; reviewing and approving financial invoices and contracts; providing technical support and training regarding financial systems; and maintaining proper internal controls and accounting procedures.
- Examines journal vouchers and spot checks other data entered into the accounting system for adherence to policies and procedures.
- Work with closely with the Sheriff's Office command staff to:
- Prepare a variety of detailed analytical and statistical financial statements and reports, which may include: Analyzing accounts for accuracy and discrepancies; gathering, organizing, and analyzing data and information; submitting reports to appropriate internal staff or external agencies.
- Provide assistance and support for single audit activities, which may include: Preparing work papers and forms for auditors, developing and implementing the adjustment process, and performing related duties.
- Advise department managers regarding accounting functions, financial reporting, collections, payments, agency contracts, and agreements.
- Develop solutions to work issues that add value for our customers.
- Participate in establishing professional development goals that are supportive of broader County and Sheriff's Office goals.
- Perform related work as required.

KNOWLEDGE, SKILLS, AND ABILITIES:

- Knowledge of financial management principles, practices, and procedures, Generally Accepted Accounting Principles (GAAP), and Governmental Accounting Standards Board (GASB) principles.
- Knowledge of budgeting principles.
- Knowledge of financial analysis techniques and financial system management principles.

- Skill in preparing and maintaining financial statements and reports.
- Knowledge of internal financial control practices.
- Knowledge of applicable federal, state, and local laws, rules, and regulations and the ability to apply them to specific circumstances.
- Knowledge of IRS rules and regulations for employee pay, deductions, and other miscellaneous income.
- Skill in using Microsoft Office software including Excel, Word, and Outlook, and the ability to learn the County's ERP systems Workday.
- Skill in preparing and monitoring budgets.
- Skill in reading, comprehending, and analyzing financial statements.
- Skill in compiling and verifying financial data.
- Ability to communicate effectively both orally and in writing.
- Ability to establish and maintain effective working relationships with other employees, other agencies, and the public.
- Understands the County's and Sheriff's Office's mission, core values, plans, and priorities for the future.
- Ability to contribute to a positive work culture that fosters excellent customer service and teamwork.
- Skill in preparing and maintaining financial statements and reports.
- Skill in maintaining financial systems and processes.
- Skill in evaluating, implementing, and improving accounting procedures and systems.

COMPENSATION:

Starting annual salary: \$58,697.60 (as of 3/27/2023) plus County Benefits

Memo

To: Human Resources, Finance and Property Committee
From: Mike Puerner, Corporation Counsel
Date: March 22, 2024
Re: Position Reclassification within Corporation Counsel and Human Resources

In November of 2023, upon the retirement of our long-time Risk Manager, a portion of Risk Management duties transitioned, as a pilot process, from the Human Resources Department to the Office of Corporation Counsel. These Risk Management duties, which include risk assessment, management of outside insurance counsel, liability discussions, and insurance and claim management, are more closely aligned with the existing duties in Corporation Counsel. Tasks related to employee safety training and loss prevention remain to be managed within the Human Resources Department.

During this piloted transition, a large amount of the risk management duties transferred to the Office of Corporation Counsel were assigned to one of the existing paralegal positions. The assigned paralegal, Jaime Alberti-Bowers, has excelled in adapting to the risk management functions. However, the transition and addition of additional workload has required a reassessment of position classifications and assignment of duties within the Office of Corporation Counsel.

Working with HR Director Adzic and our classification consultants, we have a recommended reclassification for one existing paralegal position. This reclassification would be funded through existing risk management funds that were previously assigned to the Risk Manager position within the HR department. The use of those risk management funds would also permit Corporation Counsel to redirect levy funds previously dedicated to the paralegal position to fill the currently vacant and unfunded position as a Legal Assistant to permit the transition of certain administrative duties to this previously unfunded position.

Human resources will maintain their allocation for the Risk Manager position, with the intention of retitling it, to more closely align with the remaining employee safety training and loss prevention duties, through the 2025 Budget Process.

Human Resources Department – 2024 Budget for Risk Manager position

Prior to Risk Manager Retirement

Classification O		
Minimum	Market	Maximum
\$67,204.80	\$75,275.20	\$94,078.40

Fund	Budget	FTE
51494 / 700 Workers Compensation Insurance Fund	48,246.76	0.38
51491 / 710 Property and Casualty Insurance Fund	66,021.89	0.52
51418 / 101 County Human Resources General Fund	12,696.52	0.10
Budgeted at actual incumbent salary*	126,965.16	1.00

Corporation Counsel – 2024 Budget for Paralegal Position

Prior to taking on Risk Management

Classification K		
Minimum	Market	Maximum
\$51,272.00	\$57,428.80	\$71,780.80

Fund	Budget	FTE
51304/ 101 Corporation Counsel General Fund	\$ 110,211.00	1.00
Budgeted at actual incumbent salary*	\$ 110,211.00	1.00

Proposed Reclassification

Corporation Counsel – Legal and Risk Analyst Position
(reclassified from Paralegal Position)

Classification M		
Minimum	Market	Maximum
\$58,697.60	\$65,748.80	\$82,180.80

Starting PPD 9 (3/31) for the remainder of the year

Corporation Counsel Department – Legal and Risk Analyst		
Classification M		
Fund	Budget	FTE
51494 / 700 Workers Compensation Insurance Fund	\$ 3,815.00	0.05
51491 / 710 Property and Casualty Insurance Fund	\$ 57,224.94	0.75
51304/ 101 Corporation Counsel General Fund	\$ 15,259.98	0.20
Budgeted at actual incumbent salary*	\$ 76,299.92	1.00

This reclassification allows for the reallocation of \$38,586.00 of tax levy previously allocated to the Paralegal position to permit Corporation Counsel to

hire and fill the currently unfunded position within its office as a Legal Assistant and will save \$18,030.75 tax levy for the year.

Classification H		
Minimum	Market	Maximum
\$41,849.60	\$46,862.40	\$58,593.60

Note: The unfilled position within Corporation Counsel is currently allocated within classification K.
A Legal Assistant in classification H will be an underfill of the allocated position.

Corporation Counsel Department – Legal Assistant		
Classification H		
Fund	Budget	FTE
51494 / 700 Workers Compensation Insurance Fund	\$ 5,144.80	0.10
51491 / 710 Property and Casualty Insurance Fund	\$ 7,717.20	0.15
51304/ 101 Corporation Counsel General Fund	\$ 38,586.00	0.75
Budgeted Market Rate within Classification*	\$ 51,448.00	1.00

Overall Fiscal Impact			
Fund	Budget	Spend	Savings
51494 / 700 Workers Compensation Insurance Fund	\$ 48,246.76	\$ 8,959.80	\$39,286.97
51491 / 710 Property and Casualty Insurance Fund	\$ 66,021.89	\$ 64,942.14	\$ 1,079.74
51304/ 101 Corporation Counsel General Fund	\$ 110,211.00	\$ 92,180.25	\$18,030.75
Total	\$ 224,479.65	\$ 166,082.18	\$58,397.46

Because this reclassification does not require any interdepartmental budget transfer, approval of the reclassification from the Human Resources, Finance and Property Committee is required.