

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 2/18/2022

Weekly Agenda Date: 2/2/2022

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Patrick Gill, County Auditor & Recorder

WORDING FOR AGENDA ITEM:

Consideration of a Method to Apply the Approved Increase to Annual Wages of Salaried Wage Plan Employees

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

On February 1st, the Board approved a cost of living increase of 4% for FY23 for Wage Plan Employees. FY23 is a year that includes twenty-seven pay periods, a cycle that occurs every eleven years. For salaried employees, the Auditor's office is asking for clarification on how to apply this increase to their annual wages.

BACKGROUND:

After the approval of the increase, it was apparent that there was confusion as to what the impact would be on the wages of salaried wage plan employees. The Auditor held a meeting with department heads and elected officials to explain the impact of twenty-seven pay-periods on salaried wages. It was confirmed that there was confusion as to the impact of the additional pay period. It also became apparent at the Board meeting held on 2/15/2022 that (some?) Board members were not fully aware of the impact.

The Auditor's Office is asking for a definitive determination of how the cost of living increase is to be applied.

The eleven year cycle is the result of a calender year consisting of 365+ days. Fifty-two weeks times seven days comes to 364 days. One day each year plus 3 leap year days generates an extra pay period consisting of fourteen days every eleven years.

If the approved annual wage plus the approved increase is divided by twenty-seven instead of the regularly occurring figure of twenty-six, it results in a increase of 0.15% per pay-period for salaried employees.

The alternative method that arrives at what appeared to be the Board's intent and what salaried employees generally expected would be to apply the 4% to each salaried employee's pay-period amount during the last pay-period of FY22.

The method that is applied also impacts the reported wages to IPERS. Covered wages are reported to IPERS to use in a retirement calculation based on a calender year and an employee's retirement benefit is based the highest five-year average of an employee's career.

FINANCIAL IMPACT:

The financial impact for FY23 is the difference of the biweekly application of the 4% less the annual application of the 4%. Total taxable impact is \$81,579.40.

Fund 0001 \$57,366.84 (taxable)

Fund 0002 \$17,539.03 (taxable)

Fund 0011 \$6,673.53 (taxable)

Fund 0020 \$30,515.20 (Secondary Roads)

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

The recommendation is to apply the approved 4% increase for salaried wage plan employees to the employee's biweekly amount from the last pay-period of FY22 for each pay-period of FY23.

ACTION REQUIRED / PROPOSED MOTION:

Move to apply the approved 4% increase for salaried wage plan employees to the employee's biweekly amount from the last pay-period of FY22 for each pay-period of FY23.



Account Number	Account Name	FY22/23 Payroll Budget	FY22/23 Payroll Budget	\$ Difference
		FY23 4% Salaried FY	FY23 Salary COLA BW	
Fund: 0001 - GENERAL BASIC				
Function: 1050 - LAW ENFORCMENT/SHERIFF - JAIL FACILITY				
0001-05-1050-000-10004	SUPERVISORY	170,885.26	177,457.78	6,572.52
0001-05-1050-000-11000	FICA - CNTY CONTRIBUTION	12,766.36	13,269.16	502.80
0001-05-1050-000-11100	IPERS - CNTY CONTRIBUTION	15,909.42	16,521.32	611.90
0001-05-1050-000-11300	EMPLOYEE HOSPITALIZATION	35,161.44	35,161.44	0.00
0001-05-1050-000-11701	LIFE INSURANCE	76.80	76.80	0.00
0001-05-1050-000-11702	DENTAL INSURANCE	704.88	704.88	0.00
0001-05-1050-000-11703	LTD INSURANCE	550.80	550.80	0.00
Total Function: 1050 - LAW ENFORCMENT/SHERIFF - JAIL FACILITY:		236,054.96	243,742.18	7,687.22
Function: 1100 - LEGAL SERVICE/COUNTY ATTORNEY				
0001-04-1100-000-10004	SUPERVISORY	72,147.91	74,922.83	2,774.92
0001-04-1100-000-11000	FICA - CNTY CONTRIBUTION	5,309.24	5,521.52	212.28
0001-04-1100-000-11100	IPERS - CNTY CONTRIBUTION	6,810.76	7,072.72	261.96
0001-04-1100-000-11300	EMPLOYEE HOSPITALIZATION	17,580.72	17,580.72	0.00
0001-04-1100-000-11701	LIFE INSURANCE	38.40	38.40	0.00
0001-04-1100-000-11702	DENTAL INSURANCE	352.44	352.44	0.00
0001-04-1100-000-11703	LTD INSURANCE	275.40	275.40	0.00
Total Function: 1100 - LEGAL SERVICE/COUNTY ATTORNEY:		102,514.87	105,764.03	3,249.16
Function: 1540 - LAW ENFORCMENT/SHERIFF - CIVIL DIVISION				
0001-05-1540-000-10004	SUPERVISORY	72,878.52	75,681.54	2,803.02
0001-05-1540-000-11000	FICA - CNTY CONTRIBUTION	5,359.54	5,573.97	214.43
0001-05-1540-000-11100	IPERS - CNTY CONTRIBUTION	6,879.73	7,144.34	264.61
0001-05-1540-000-11300	EMPLOYEE HOSPITALIZATION	17,580.72	17,580.72	0.00
0001-05-1540-000-11701	LIFE INSURANCE	38.40	38.40	0.00
0001-05-1540-000-11702	DENTAL INSURANCE	352.44	352.44	0.00
0001-05-1540-000-11703	LTD INSURANCE	275.40	275.40	0.00
Total Function: 1540 - LAW ENFORCMENT/SHERIFF - CIVIL DIVISION:		103,364.75	106,646.81	3,282.06
Function: 3200 - PHYSICAL HEALTH & SOCIAL/VETS. AFFAIRS ADMINISTRATION				
0001-21-3200-000-10002	DEPARTMENT HEADS	65,184.60	67,691.70	2,507.10
0001-21-3200-000-11000	FICA - CNTY CONTRIBUTION	4,777.17	4,968.96	191.79
0001-21-3200-000-11100	IPERS - CNTY CONTRIBUTION	6,153.43	6,390.10	236.67
0001-21-3200-000-11300	EMPLOYEE HOSPITALIZATION	17,580.72	17,580.72	0.00
0001-21-3200-000-11701	LIFE INSURANCE	38.40	38.40	0.00
0001-21-3200-000-11702	DENTAL INSURANCE	352.44	352.44	0.00
0001-21-3200-000-11703	LTD INSURANCE	275.40	275.40	0.00
Total Function: 3200 - PHYSICAL HEALTH & SOCIAL/VETS. AFFAIRS ADMINISTRATION:		94,362.16	97,297.72	2,935.56
Function: 6100 - CONSERV. & RECREA. SER./CONSERVATION ADMIN.				
0001-22-6100-000-10002	DEPARTMENT HEADS	125,410.43	130,233.91	4,823.48
0001-22-6100-000-10004	SUPERVISORY	89,412.96	92,851.92	3,438.96
0001-22-6100-000-11000	FICA - CNTY CONTRIBUTION	15,990.62	16,622.69	632.07
0001-22-6100-000-11100	IPERS - CNTY CONTRIBUTION	20,000.06	20,769.29	769.23
0001-22-6100-000-11300	EMPLOYEE HOSPITALIZATION	33,890.64	33,890.64	0.00
0001-22-6100-000-11701	LIFE INSURANCE	76.80	76.80	0.00
0001-22-6100-000-11702	DENTAL INSURANCE	704.88	704.88	0.00
0001-22-6100-000-11703	LTD INSURANCE	550.80	550.80	0.00
Total Function: 6100 - CONSERV. & RECREA. SER./CONSERVATION ADMIN.:		286,037.19	295,700.93	9,663.74
Function: 6110 - CONSERV. & RECREA. SER./PARKS & CONSERVATION				
0001-22-6110-000-10004	SUPERVISORY	148,276.46	153,979.40	5,702.94
0001-22-6110-000-11000	FICA - CNTY CONTRIBUTION	10,973.28	11,409.57	436.29
0001-22-6110-000-11100	IPERS - CNTY CONTRIBUTION	13,804.54	14,335.49	530.95
0001-22-6110-000-11300	EMPLOYEE HOSPITALIZATION	33,890.64	33,890.64	0.00
0001-22-6110-000-11701	LIFE INSURANCE	76.80	76.80	0.00

Account Number	Account Name	FY22/23 Payroll	FY22/23 Payroll	\$ Difference
		Budget	Budget	
		FY23 4% Salaried FY	FY23 Salary COLA BW	
0001-22-6110-000-11702	DENTAL INSURANCE	704.88	704.88	0.00
0001-22-6110-000-11703	LTD INSURANCE	550.80	550.80	0.00
Total Function: 6110 - CONSERV. & RECREA. SER./PARKS & CONSERVATION:		208,277.40	214,947.58	6,670.18
Function: 6120 - CONSERV. & RECREA. SER./NATURALIST				
0001-22-6120-000-10004	SUPERVISORY	81,680.56	84,822.12	3,141.56
0001-22-6120-000-11000	FICA - CNTY CONTRIBUTION	5,831.94	6,072.26	240.32
0001-22-6120-000-11100	IPERS - CNTY CONTRIBUTION	7,710.64	8,007.21	296.57
0001-22-6120-000-11300	EMPLOYEE HOSPITALIZATION	17,580.72	17,580.72	0.00
0001-22-6120-000-11701	LIFE INSURANCE	38.40	38.40	0.00
0001-22-6120-000-11702	DENTAL INSURANCE	352.44	352.44	0.00
0001-22-6120-000-11703	LTD INSURANCE	275.40	275.40	0.00
Total Function: 6120 - CONSERV. & RECREA. SER./NATURALIST:		113,470.10	117,148.55	3,678.45
Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION				
0001-01-9001-000-10004	SUPERVISORY	108,523.98	112,697.98	4,174.00
0001-01-9001-000-11000	FICA - CNTY CONTRIBUTION	8,107.56	8,426.86	319.30
0001-01-9001-000-11100	IPERS - CNTY CONTRIBUTION	10,244.66	10,638.69	394.03
0001-01-9001-000-11300	EMPLOYEE HOSPITALIZATION	17,580.72	17,580.72	0.00
0001-01-9001-000-11701	LIFE INSURANCE	21.12	21.12	0.00
0001-01-9001-000-11702	DENTAL INSURANCE	352.44	352.44	0.00
0001-01-9001-000-11703	LTD INSURANCE	275.40	275.40	0.00
Total Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION:		145,105.88	149,993.21	4,887.33
Function: 9030 - POLICY & ADMINISTRATION/HUMAN RESOURCES				
0001-50-9030-000-10002	DEPARTMENT HEADS	87,737.64	91,112.17	3,374.53
0001-50-9030-000-11000	FICA - CNTY CONTRIBUTION	6,476.13	6,734.28	258.15
0001-50-9030-000-11100	IPERS - CNTY CONTRIBUTION	8,282.43	8,600.99	318.56
0001-50-9030-000-11300	EMPLOYEE HOSPITALIZATION	17,580.72	17,580.72	0.00
0001-50-9030-000-11701	LIFE INSURANCE	38.40	38.40	0.00
0001-50-9030-000-11702	DENTAL INSURANCE	352.44	352.44	0.00
0001-50-9030-000-11703	LTD INSURANCE	275.40	275.40	0.00
Total Function: 9030 - POLICY & ADMINISTRATION/HUMAN RESOURCES:		120,743.16	124,694.40	3,951.24
Function: 9108 - CENTRAL SERVICES/BUILDING SERVICES				
0001-16-9108-000-10002	DEPARTMENT HEADS	99,677.71	103,511.47	3,833.76
0001-16-9108-000-10004	SUPERVISORY	152,615.41	158,485.24	5,869.83
0001-16-9108-000-11000	FICA - CNTY CONTRIBUTION	18,665.35	19,407.66	742.31
0001-16-9108-000-11100	IPERS - CNTY CONTRIBUTION	23,816.48	24,732.48	916.00
0001-16-9108-000-11300	EMPLOYEE HOSPITALIZATION	51,471.36	51,471.36	0.00
0001-16-9108-000-11701	LIFE INSURANCE	115.20	115.20	0.00
0001-16-9108-000-11702	DENTAL INSURANCE	1,057.32	1,057.32	0.00
0001-16-9108-000-11703	LTD INSURANCE	826.20	826.20	0.00
Total Function: 9108 - CENTRAL SERVICES/BUILDING SERVICES:		348,245.03	359,606.93	11,361.90
Total Fund: 0001 - GENERAL BASIC:		1,758,175.50	1,815,542.34	57,366.84
Fund: 0002 - GENERAL SUPPLEMENTAL				
Function: 1200 - EMERGENCY SERVICES/EMERGENCY SERVICES				
0002-41-1200-000-10002	DEPARTMENT HEADS	75,000.00	77,884.61	2,884.61
0002-41-1200-000-11000	FICA - CNTY CONTRIBUTION	5,654.41	5,875.09	220.68
0002-41-1200-000-11100	IPERS - CNTY CONTRIBUTION	6,982.50	7,251.06	268.56
0002-41-1200-000-11300	EMPLOYEE HOSPITALIZATION	7,433.04	7,433.04	0.00
0002-41-1200-000-11701	LIFE INSURANCE	38.40	38.40	0.00
0002-41-1200-000-11702	DENTAL INSURANCE	352.44	352.44	0.00
0002-41-1200-000-11703	LTD INSURANCE	275.40	275.40	0.00
Total Function: 1200 - EMERGENCY SERVICES/EMERGENCY SERVICES:		95,736.19	99,110.04	3,373.85
Function: 1520 - PUBLIC SAFETY & LEGAL SER/SHERIFF - TRANSPORT				
0002-05-1520-000-10004	SUPERVISORY	85,400.70	88,685.34	3,284.64
0002-05-1520-000-11000	FICA - CNTY CONTRIBUTION	6,460.54	6,711.81	251.27
0002-05-1520-000-11100	IPERS - CNTY CONTRIBUTION	7,950.81	8,256.61	305.80
0002-05-1520-000-11300	EMPLOYEE HOSPITALIZATION	7,433.04	7,433.04	0.00
0002-05-1520-000-11701	LIFE INSURANCE	38.40	38.40	0.00
0002-05-1520-000-11702	DENTAL INSURANCE	352.44	352.44	0.00
0002-05-1520-000-11703	LTD INSURANCE	275.40	275.40	0.00

Account Number	Account Name	FY22/23 Payroll Budget	FY22/23 Payroll Budget	
		FY23 4% Salaried FY	FY23 Salary COLA BW	\$ Difference
Total Function: 1520 - PUBLIC SAFETY & LEGAL SER/SHERIFF - TRANSPORT:		107,911.33	111,753.04	3,841.71
Function: 3300 - PHYSICAL HEALTH & SOCIAL/JUVENILE DETENTION & REC.				
0002-17-3300-000-10002	DEPARTMENT HEADS	83,665.91	86,883.83	3,217.92
0002-17-3300-000-10004	SUPERVISORY	145,568.46	151,167.25	5,598.79
0002-17-3300-000-11000	FICA - CNTY CONTRIBUTION	16,903.06	17,577.53	674.47
0002-17-3300-000-11100	IPERS - CNTY CONTRIBUTION	21,639.73	22,472.02	832.29
0002-17-3300-000-11300	EMPLOYEE HOSPITALIZATION	42,594.48	42,594.48	0.00
0002-17-3300-000-11701	LIFE INSURANCE	115.20	115.20	0.00
0002-17-3300-000-11702	DENTAL INSURANCE	1,057.32	1,057.32	0.00
0002-17-3300-000-11703	LTD INSURANCE	826.20	826.20	0.00
Total Function: 3300 - PHYSICAL HEALTH & SOCIAL/JUVENILE DETENTION & REC.:		312,370.36	322,693.83	10,323.47
Total Fund: 0002 - GENERAL SUPPLEMENTAL:		516,017.88	533,556.91	17,539.03
Fund: 0011 - RURAL BASIC				
Function: 6320 - COUNTY DEVELOPMENT/PLANNING & ZONING				
0011-12-6320-000-10002	DEPARTMENT HEADS	86,570.97	89,900.63	3,329.66
0011-12-6320-000-10003	WAGE PLAN EMPLOYEES	61,615.76	63,985.59	2,369.83
0011-12-6320-000-11000	FICA - CNTY CONTRIBUTION	10,674.04	11,110.05	436.01
0011-12-6320-000-11100	IPERS - CNTY CONTRIBUTION	13,988.83	14,526.86	538.03
0011-12-6320-000-11300	EMPLOYEE HOSPITALIZATION	25,013.76	25,013.76	0.00
0011-12-6320-000-11701	LIFE INSURANCE	76.80	76.80	0.00
0011-12-6320-000-11702	DENTAL INSURANCE	704.88	704.88	0.00
0011-12-6320-000-11703	LTD INSURANCE	550.80	550.80	0.00
Total Function: 6320 - COUNTY DEVELOPMENT/PLANNING & ZONING:		199,195.84	205,869.37	6,673.53
Total Fund: 0011 - RURAL BASIC:		199,195.84	205,869.37	6,673.53
Fund: 0020 - SECONDARY ROADS				
Function: 7010 - SEC. ROADS ADMIN & ENGIN./SALARIES				
0020-20-7010-000-10004	SUPERVISORY	104,413.92	108,429.84	4,015.92
0020-20-7010-000-11000	FICA - CNTY CONTRIBUTION	7,679.53	7,986.75	307.22
0020-20-7010-000-11100	IPERS - CNTY CONTRIBUTION	9,856.67	10,235.78	379.11
0020-20-7010-000-11300	EMPLOYEE HOSPITALIZATION	17,580.72	17,580.72	0.00
0020-20-7010-000-11701	LIFE INSURANCE	38.40	38.40	0.00
0020-20-7010-000-11702	DENTAL INSURANCE	352.44	352.44	0.00
0020-20-7010-000-11703	LTD INSURANCE	275.40	275.40	0.00
0020-20-7010-111-10002	DEPARTMENT HEADS	156,090.85	162,094.35	6,003.50
0020-20-7010-111-11000	FICA - CNTY CONTRIBUTION	11,311.30	11,398.35	87.05
0020-20-7010-111-11100	IPERS - CNTY CONTRIBUTION	14,734.98	15,301.71	566.73
0020-20-7010-111-11300	EMPLOYEE HOSPITALIZATION	17,580.72	17,580.72	0.00
0020-20-7010-111-11701	LIFE INSURANCE	38.40	38.40	0.00
0020-20-7010-111-11702	DENTAL INSURANCE	352.44	352.44	0.00
0020-20-7010-111-11703	LTD INSURANCE	275.40	275.40	0.00
0020-20-7010-212-10004	SUPERVISORY	101,127.92	105,017.45	3,889.53
0020-20-7010-212-11000	FICA - CNTY CONTRIBUTION	7,365.04	7,662.59	297.55
0020-20-7010-212-11100	IPERS - CNTY CONTRIBUTION	9,546.48	9,913.65	367.17
0020-20-7010-212-11300	EMPLOYEE HOSPITALIZATION	17,580.72	17,580.72	0.00
0020-20-7010-212-11701	LIFE INSURANCE	38.40	38.40	0.00
0020-20-7010-212-11702	DENTAL INSURANCE	352.44	352.44	0.00
0020-20-7010-212-11703	LTD INSURANCE	275.40	275.40	0.00
Total Function: 7010 - SEC. ROADS ADMIN & ENGIN./SALARIES:		476,867.57	492,781.35	15,913.78
Function: 7111 - ROADWAY MAINTENANCE/SALARIES				
0020-20-7111-000-10004	SUPERVISORY	324,227.40	336,697.65	12,470.25
0020-20-7111-000-11000	FICA - CNTY CONTRIBUTION	23,859.06	24,813.02	953.96
0020-20-7111-000-11100	IPERS - CNTY CONTRIBUTION	30,607.05	31,784.26	1,177.21
0020-20-7111-000-11300	EMPLOYEE HOSPITALIZATION	70,322.88	70,322.88	0.00
0020-20-7111-000-11701	LIFE INSURANCE	153.60	153.60	0.00
0020-20-7111-000-11702	DENTAL INSURANCE	1,409.76	1,409.76	0.00
0020-20-7111-000-11703	LTD INSURANCE	1,101.60	1,101.60	0.00
Total Function: 7111 - ROADWAY MAINTENANCE/SALARIES:		451,681.35	466,282.77	14,601.42
Total Fund: 0020 - SECONDARY ROADS:		928,548.92	959,064.12	30,515.20
# of Accounts: 130	Report Total:	3,401,938.14	3,514,032.74	112,094.60