



## MINUTES

### Finance and Insurance Committee

December 13, 2010  
Jury Assembly Room  
Lower Level, Courthouse Annex

MEMBERS PRESENT: Supervisors Bob Fraik, Kathy Just, Vilas Schroeder and  
Connie Seefeldt  
MEMBERS EXCUSED: Supervisor John Guarisco  
OTHERS PRESENT: Deputy County Clerk BobbieJean Boivin, County  
Administrator Steve Corbeille, Finance Director Pat Kass,  
HR Director Jennifer Holtger, Peshtigo Times, and Bay  
Cities Radio

#### 1. Call to order

Chair Schroeder called the meeting to order at 9:00 a.m.

#### 2. Agenda

Motion (Seefeldt/Just) to approve agenda. Motion carried.

#### 3. Public Comment

None

#### 4. Minutes

Motion (Fraik/Just) to approve minutes of November 5, 2010. Motion carried.

#### 5. Establishment of a Non-Lapsing Canine Fund

Motion (Seefeldt/Fraik) recommendation to the County Board to approve establishment of a non-lapsing canine fund from canine donation funds to be used for canine purchases and expenses. Motion carried.

#### 6. Cafeteria Plan Adoption Agreement

Motion (Just/Seefeldt) to approve addendum to Cafeteria Plan Adoption Agreement. Motion carried. Exhibit A

**7. GHT Health Dental Insurance Renewal Procedure**

Motion (Fraik/Seefeldt) to approve the renewal procedure authorizing the HR Director and County Administrator and/or Finance Director to approve the annual GHT rate renewal. Motion carried. Exhibit B

**8. Contract with DMiNteractive for County website – Birth to 3 Project**

Motion (Fraik/Just) to approve contract with DMiNteractive for County website Birth to 3 update project (\$3,100). Project funded through the County's Health and Human Services Department with American Recovery and Reinvestment Act funds. Motion carried. Exhibit C

**9. Tax Equalization Fund December 31, 2006**

Information only. Exhibit D

**10. GASB Statement No. 54**

Discussion only.

**11. County Fund Balance Policy**

Discussion only.

**12. Finance Director's Report**

November Monthly Investment Report – \$39,842,595.07.

**13. Appropriation Entries**

Motion (Just/Seefeldt) to approve Schedule of Appropriation Entries. Exhibit E

**14. Schedule of Invoices**

Committee reviewed November Schedule of Invoices.

**15. Adjournment**

Motion (Seefeldt/Schroeder) to adjourn at 10:31 a.m.

Next meeting date: January 17, 2011 at 9:00 a.m.

BobbieJean Boivin  
Deputy County Clerk

Date approved/corrected:



## Patient Protection and Affordable Care Act Addendum to Cafeteria Plan Adoption Agreement

Healthcare Reform has brought on substantial changes to the insurance industry. To better define your plan and how it needs to comply with the Public Health Services Act (PHSA) mandates, the following addendum is required to your current Plan Adoption Agreement which is in place with eflexgroup, Inc. (eflex).

By completing and signing this addendum, you will be providing us the necessary information we need to maintain your plan compliance with the new law. Please have the appropriate person with benefit-decision authority sign this addendum. The completed document must be returned to [efgsales@eflexgroup.com](mailto:efgsales@eflexgroup.com) no later than 12/31/2010.

### Organization/Group Information

Organization: \_\_\_\_\_ Federal ID #: \_\_\_\_\_  
*Enter the name exactly as it appears on your tax returns and as you would like it to appear in your plan documents.*

Date Incorporated/Organized: \_\_\_\_\_ Number of eligible employees: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Street Address: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_  
*(If different from mailing address)*

The Cafeteria Plan Adoption Agreement signed by Client and placed with eflex is hereby amended as follows; all other terms and provisions of the Adoption Agreement shall remain in full force and effect.

*The following questions determine whether the Health FSA is an excepted benefit under HIPAA Portability Rules. The determination of whether the flex plan is excepted or non-excepted will determine if your plan must comply with applicable Public Health Service Act (PHSA) mandates and how COBRA should be administered for the FSA.*

Are <u>all</u> individuals who are eligible to participate in the FSA also <u>eligible</u> to participate in a major medical plan sponsored by the employer? <i>(Answer "no" if (a) or (b) below is the only coverage available; answer yes even if participants can decline coverage under your major medical plan and still participate in the FSA plan.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
Please note the following plans do not qualify as a major medical plan: (a) A limited-scope vision or dental plan (b) Individual coverage under a voluntary plan not sponsored by the employer	
If you have a qualifying major medical plan, are individuals who opt out of coverage able to elect coverage at least once each year (i.e., annual enrollment)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are any employer contributions available for benefits under the FSA? <i>(You should answer yes if employer funds are available through flex credits, matching contributions or any other employer contributions.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
If employer contributions are available, please check how the contributions are calculated.	<input type="checkbox"/> Specified dollar amount <input type="checkbox"/> Flex credits <input type="checkbox"/> Matching contributions
If employer contributions are available, what is the <u>maximum</u> amount of employer contributions an employee may receive under the plan?	\$ _____
If employer contributions are available, does the employee have the option to receive <u>all</u> of the employer contributions in cash if the employee does not wish to use them for FSA benefits? <i>(If Yes, skip to Plan Participation)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
If employees receive partial cash-out of employer contributions, please describe:	

**Discrimination Testing/Cooperation**

To perform required services for the plan, the employer shall timely provide eflex with information that eflex reasonably requests, including completed employee enrollment forms, employee census data/nondiscrimination testing data, and otherwise cooperate with eflex. All data submitted by the employer shall be in electronic format as specified by eflex. In the event such data is not provided as specified, the employer hereby holds eflex harmless from any claims or liability associated with employer's potential failure to remain in compliance. In the event the employer requests eflex to perform manual services, eflex may, at its discretion, charge the employer a fee comprising of time and materials, as determined by eflex. Tests included in Annual Fee (see Fees):

- 25% Key Concentration Test
- 55% Average Benefits Test (Dependent Care)
- 5% Owners Test (Dependent Care)
- Eligibility and Contributions & Benefits Test
- Dependent Care Eligibility Test and Contributions and Benefits Test

Note: You're responsible for any other discrimination tests that may be required for your plans such as testing for your group medical, dental, or vision plans under 105(h) of the Internal Revenue Code. If you would like eflex to perform any other testing for your plans, please contact us at [efgsales@eflexgroup.com](mailto:efgsales@eflexgroup.com) for our proposed services and fees.

**eflex Responsibilities**

eflex responsibilities are: 1) provide customer service during normal business hours as contracted and provide electronic services 24 hours per day, seven days per week with the exception of situations beyond its reasonable control; 2) provide benefits payment as set forth under terms of the Agreement; 3) provide reporting as requested by Employer for payment history and summary of participant accounts; 4) make initial determination as to participant allocation of claim reimbursements; 5) perform enrollment, eligibility, and termination functions as provided by Employer; 6) provide plan documents to include Summary Plan Description as contracted to the Employer; 7) provide data necessary to enable Employer's preparation of Form 5500 (if applicable); and 8) assist in performing nondiscrimination tests as contracted by Employer.

**Employer/Group Responsibilities**

Employer has authority and responsibility for all Plan Operations except as otherwise noted under eflex Responsibilities.

The Employer and/or other person or committee who has been so designated by the Employer shall control and manage the operation and administration of the Plan as the named fiduciary, with ultimate responsibility for: 1) ensuring that the plan complies with all applicable provisions of the Plans, ERISA, HIPAA, Internal Revenue Code § 125 and other federal, state and local laws, including COBRA; 2) establishing, amending, terminating, and interpreting plan provisions to ensure ongoing compliance with applicable law; 3) performing required nondiscrimination testing; 4) filing of any required tax or governmental returns (i.e., 5500) relating to the Plan; 4) distributing Plan Documents to include Summary Plan Description; 5) making all election change determinations; 6) determining whether claims should be paid and handling claims appeals to include the external review process, which includes retention of Independent Review Organizations; 7) providing non-English plan communications for relevant notices as required by Foreign Language Notices and Assistance; and 8) completing and keeping required Plan and claims documentation. Although the Employer has engaged eflex to provide certain documents and administrative services (including review and payment of qualified claims under the plan), eflex shall whenever possible, consistent with this agreement, act as directed by the Employer.

**The Employer executed this Addendum on the dates set forth below.**

**Employer**

Company Name: \_\_\_\_\_

Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_





**MARINETTE COUNTY  
2011 RENEWAL EXHIBIT**

*(Medical Plan)*

	<b>Current Rates</b>	<b>Renewal Rates</b>
Employee	\$ 790.00	\$ 884.80
Employee & Child	\$1,328.00	\$1,487.36
Employee & Spouse	\$1,691.00	\$1,893.92
Family	\$2,385.00	\$2,671.20
One Over 65	\$ 595.00	\$ 666.40
Two Over 65	\$1,107.00	\$1,239.84
One Over 65/One Under 65	\$1,190.95	\$1,333.86

*(Dental Plan)*

	<b>Current Rates</b>	<b>Renewal Rates</b>
Employee	\$ 34.00	\$ 34.00
Employee & Child	\$ 87.50	\$ 87.50
Employee & Spouse	\$ 87.50	\$ 87.50
Family	\$ 87.50	\$ 87.50

\_\_\_\_\_  
2011 Renewal Accepted By

\_\_\_\_\_  
Date

Note:

- The proposed 2011 renewal assumes acceptance of the terms and conditions of the participation requirements of the WCA Group Health Trust.



STATEMENT OF WORK

CLIENT INFORMATION			
<b>Company Name</b>	Marinette County <i>(Company Name as it should appear on invoice)</i>		
<b>Billing Address</b>	1926 Hall Avenue <i>(Street Address)</i>		<i>(P.O. Box, if applicable)</i>
	Marinette <i>(City)</i>	WI <i>(State)</i>	54143 <i>(Zip Code)</i>
	<b>Billing Contact</b>		
<b>Billing Contact</b>	Dean Marzofka <i>(Name)</i>		Manager, Information Services <i>(Title)</i>
	(715) 732-7480 <i>(Phone #)</i>	(715) 732-7559 <i>(Fax #)</i>	DMarzofka@MarinetteCounty.com <i>(Email Address)</i>
	<b>Assigned #s</b>		<i>(DMINTERACTIVE Project #)</i>
<i>(Client Purchase Order #)</i>			

PROJECT SCOPE	
<b>Description</b>	<b>Birth to 3 Updates</b>
Birth to 3 Banner on Home Page	\$150.00
<ul style="list-style-type: none"> <li>• DMI will create a new banner for the Home Page and link it to the Birth to 3 section of the site.</li> <li>• This banner will reside in one of the four (4) existing locations unless the banner space currently occupied by the New North Banner is split into two spaces (see below).</li> <li>• Marinette County will provide feedback as to the message of the banner.</li> </ul>	
Add Sub-department Specific Header	\$250.00
<ul style="list-style-type: none"> <li>• DMI will create a new Header for the Birth to 3 Sub-Department that will replace the existing landscape images.</li> <li>• Marinette County will provide DMI with image(s) for use in this section.</li> </ul>	
Add Sub-department Title Bar	\$175.00
<ul style="list-style-type: none"> <li>• DMI will create a new Title Bar for the Birth to 3 Sub-Department that will appear above the General Information content. This bar can include the Birth to 3 logo.</li> <li>• Marinette County will provide DMI with image(s) for use in this section.</li> </ul>	
Hide Public Health from Department List	\$150.00
<ul style="list-style-type: none"> <li>• DMI will hide Public Health from the list on Departments page but keep it in the left navigation on the same page. (See Forestry for an example.)</li> </ul>	
Add Sub-department Listing to Department List Page (via pull out menu)	\$350.00
<ul style="list-style-type: none"> <li>• DMI will alter the Department List page so that a list of Sub-departments will appear when a Department is moused-over.</li> <li>• Sub-departments can be clicked on and the Departments CMT will generate the list. All Sub-departments assigned to a Department will be listed.</li> </ul>	

# STATEMENT OF WORK

PROJECT SCOPE, CONTINUED	
<b>Split New North Banner Area</b> <ul style="list-style-type: none"> <li>DMI will alter the section where the New North banner currently resides so that two smaller banners occupy the place instead.</li> <li>The new locations will be integrated into the Banner CMT so that Marinette County can control the images appearing there.</li> <li>DMI will also create a smaller version of the New North Banner and integrate the Birth to 3 banner as described above.</li> </ul>	\$350.00
<b>Update HTML Formatting Palette</b> <ul style="list-style-type: none"> <li>Upgrade HTML Formatting Palette in all CMTs.</li> </ul>	\$250.00
<b>Integrate Google Translate</b> <ul style="list-style-type: none"> <li>DMI will integrate a widget for Google Translate.</li> <li>This will allow users to translate any HTML (not images) on the site into a language of their choice.</li> </ul>	\$250.00
<b>Rotating Alert Section on Home Page</b> <ul style="list-style-type: none"> <li>DMI will alter the existing Alert functionality so that when more than one alert is posted to the Home Page, the alerts will rotate every few seconds.</li> <li>Users may also mark the Alert as an Emergency (i.e. Amber Alert, Weather Alert, etc.) This will halt the rotation and show only the Emergency Alert.</li> <li>This section will only appear if an alert is active and only rotate if more than one alert is active.</li> </ul>	\$325.00
<b>Add Ability to Embed You Tube Videos</b> <ul style="list-style-type: none"> <li>DMI will alter the existing Department and Custom Page Content Management Tools (CMTs) so that departments can embed You Tube videos on the pages controlled by those CMTs.</li> </ul>	\$850.00
<b>INVESTMENT</b> (quote valid until 10/31/10)	\$3,100.00
<b>PAYMENT TERMS</b>	Net 30 from Invoice Receipt
<b>TIMELINE</b>	2 to 3 weeks

Submitted on 10/11/10  
Pricing valid until 10/31/10

Birth to 3 Program Updates  
Page 2 of 3

# STATEMENT OF WORK

## CONTRACT TERMS & CONDITIONS

- 1) Project will begin upon contract approval prior to receipt of payment.
- 2) This contract is based on inclusions listed above under Project Scope. In the event the direction or description of the project changes, an addendum will be submitted outlining additional charges. Additional charges outside original contract will be invoiced upon project completion (payment due Net 10).
- 3) Project Timeline has been calculated with the assumption that Client will submit all applicable content to prior to implementation stage of project. In the event Client runs into delay with submitting content, DMiNTERACTIVE will apply a 2-day push for each day content is late.
- 4) In the event project is delayed 30 days or more due to Client request, or Client content delay, DMiNTERACTIVE reserves the right invoice Client prior to site launch for remainder of project balance (payment due Net 10).
- 5) In the event Client decides to put project on hold or cancel project, Client is responsible for notifying DMiNTERACTIVE Account Executive and Project Coordinator in writing. Client will be responsible for hard-line cost and time invested in project up until date of written notification. DMiNTERACTIVE will submit a summary of actual time invested. Client will receive an invoice to reconcile the amount due. Payment is due immediately upon invoice receipt.
- 6) Upon contract approval by Client, contract pricing is guaranteed for project timeline as indicated. In the event project is delayed due to Client request, or Client content delay, DMiNTERACTIVE reserves the right to increase contract price by up to 15%. In the event a price increase would be applied, DMiNTERACTIVE would submit a contract addendum to Client.
- 7) Upon project completion, Client is granted full License Use Rights to project source code. Client may update, modify, and supplement the source code. In the event the relationship between Client, and DMiNTERACTIVE is severed, Client will retain the right to use all code in the site. However, Client may not resell or give away source code to any other party. DMiNTERACTIVE remains the owner of all Content Management Tool (CMT) and Custom code and reserves the right to market it to additional clients.

I have reviewed the Statement of Work in its entirety, and agree to the Project Scope.

### CLIENT APPROVAL

<i>(Client Authorized Signature)</i>	<i>(Date)</i>
<b>Dean Marzofka</b>	<b>Manager, Information Services</b>
<i>(Client Printed Name)</i>	<i>(Title)</i>

### DMiNTERACTIVE APPROVAL

<i>(DMiNTERACTIVE Authorized Signature)</i>	<i>(Date)</i>
<b>Lisa Banker</b>	<b>Account Executive</b>
<i>(DMiNTERACTIVE Printed Name)</i>	<i>(Title)</i>

**Marinette County****Analysis of Tax Equalization Fund - December 31, 2006 to Current**

Prepared by Finance

November 11, 2010

December 31, 2006	\$ 662,489.73
Applied to 2007 Budget	(150,000.00)
December 31, 2007	512,489.73
Applied to 2008 Budget	(300,000.00)
County Board action to reduce undesignated	2,000,000.00
Close out of County Conservation Fund	3,541.94
Year end surplus transferred in	1,025,041.79
December 31, 2008	3,241,073.46
Applied to 2009 Budget	(400,000.00)
Transfer to County Roads for Cty L	(1,000,000.00)
Transfer to County Roads to cover deficit	(555,124.04)
Year end surplus transferred in	812,333.99
December 31, 2009	2,098,283.41
Applied to 2010 Budget	(200,000.00)
Current	\$ 1,898,283.41

**2008 year end surplus major contributors:**

Forestry revenues \$466,059 above budget  
Investment income \$343,064 above budget

**2009 year end surplus major contributors:**

Forestry revenues \$654,661 above budget  
Interest on taxes \$116,531 above budget

**DECEMBER 13, 2010  
FINANCE COMMITTEE MEETING  
APPROPRIATION ENTRIES**

		2011		2010	
FINANCE:		AMOUNT	FROM	AMOUNT	TO
	Circuit Court	728.00	100-00-34291	728.00	100-10-51210-112
	Appropriate contingency funds to cover additional 2011 Judicial Assistant LTE fill in cost.	56.00		56.00	100-10-51210-151
		2.00		2.00	100-10-51210-159
<hr/>					
FINANCE:		AMOUNT	FROM	AMOUNT	TO
	Law Enforcement	4,793.95	100-52-43790	3,427.54	100-52-52120-114
	Increase revenue and expenditures for Patrol & Meg unit reimbursements from Cannabis Enforcement and Suppression Effort (CEASE) through the WI DOJ.	1,366.41		1,366.41	100-52-52124-114
	Law Enforcement	1,350.00	100-00-34291	1,350.00	100-52-52110-980
	Transfer contingency funds for Sheriff Administration for computer purchase to process and manage in-squad videos.				

		2010 ENTRIES	
FIN. & CO BOARD:		AMOUNT	TO

(Note: Shaded items use contingency funds.)