

ENROLLED ORDINANCE 162-97

ESTABLISH AN INTERNAL SERVICE FUND FOR
HEALTH AND DENTAL INSURANCE

WHEREAS Waukesha County offers health and dental insurance benefits to its active employees, charging actuarially determined premiums to the various departments, less a contribution deducted from the participant's paycheck, and

WHEREAS the County also offers health insurance to its retirees, who are required to pay the full amount of an actuarially determined premium, and

WHEREAS the County self-insures these benefits, paying claims and collecting premiums, as well as maintaining sufficient reserves to operate the program, and

WHEREAS these activities account for a significant portion of the total annual operating budget, and

WHEREAS the County has operated a number of programs aimed at improving employee health and wellness to reduce time lost to illness and health insurance claims, and

WHEREAS the health and dental insurance programs are currently included in the General Fund, and shifting them to a separately reviewed and audited internal service fund with its own financial statements would increase the level of disclosure for this major County activity, and

WHEREAS generally accepted accounting principles require that incurred but not reported claims be recognized in the year incurred, and this fund will facilitate financial reporting for this purpose.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS that an internal service fund be established for the operation of health and dental insurance programs and employee wellness programs, with actuarially determined reserves established in 2008, and budgeting and operations beginning in 2009.

BE IT FURTHER ORDAINED that prior to the close of fiscal 2008, the balances in the general fund accounts related to these programs be reserved for transfer to the appropriate accounts in the new internal service fund at the beginning of fiscal 2009, and all interest accruing to fund balances be allocated to the internal service fund.

ESTABLISH AN INTERNAL SERVICE FUND FOR
HEALTH AND DENTAL INSURANCE

Presented by:
Finance Committee

Patricia A. Haukohl
Patricia A. Haukohl, Chair

James A. Heinrich
James A. Heinrich

absent
Robert Hutton

absent
Pamela Meyer

Ted Rolfs
Ted Rolfs

Rodell L. Singert
Rodell L. Singert

absent
Jean Tortomasi

Approved by:
Personnel Committee

Duane E. Paulson
Duane E. Paulson, Chair

Thomas Bullermann
Thomas Bullermann

Fritz Ruff
Fritz Ruff

Thomas J. Schellinger
Thomas J. Schellinger

absent
Jeff Morris *Pete Gundrum*

Robert G. Thelen II
Robert G. Thelen II

Joseph A. Vitale
Joseph A. Vitale

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin, was presented to the County Executive on:

Date: 2/15/08, Kathy Nickolaus
Kathy Nickolaus, County Clerk

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin, is hereby:

Approved: _____
Vetoed: _____

Date: 2-25-08, Daniel P. Vrakas
Daniel P. Vrakas, County Executive

WAUKESHA COUNTY BOARD OF SUPERVISORS

V

DATE-02/12/08

NUMBER-1620095

1 K. HERRO.....AYE
 3 T. ROLFS.....
 5 J. MARCHESE.....AYE
 7 J. JESKEWITZ.....AYE
 9 P. HAUKOHL.....AYE
 11 VACANT.....
 13 J. HEINRICH.....AYE
 15 D. SWAN.....AYE
 17 J. BEHREND.....AYE
 19 W. MITCHELL.....AYE
 21 W. KOLB.....AYE
 23 J. TORTOMASI.....AYE
 25 K. CUMMINGS.....AYE
 27 D. PAULSON.....AYE
 29 T. BULLERMANN.....AYE
 31 V. STROUD.....
 33 K. HAMMITT.....
 35 P. MEYER.....

2 R. THELEN.....AYE
 4 R. HUTTON.....
 6 D. FARRELL.....AYE
 8 J. DWYER.....AYE
 10 S. WOLFF.....AYE
 12 T. SCHELLINGER....
 14 S. WIMMER.....AYE
 16 R. STEVENS.....AYE
 18 B. MORRIS.....AYE
 20 P. WOLFF.....AYE
 22 G. BRUCE.....AYE
 24 J. VITALE.....AYE
 26 F. RUF.....AYE
 28 P. JASKE.....AYE
 30 K. NILSON.....AYE
 32 P. GUNDRUM.....AYE
 34 R. SINGERT.....

TOTAL AYES-27

TOTAL NAYS-00

CARRIED X

DEFEATED _____

UNANIMOUS X

TOTAL VOTES-27